

[Sidneyblum1@yahoo.com](mailto:Sidneyblum1@yahoo.com), 818-631-3192, <http://RoyaltyAudit.Info>

**ECONOMIC DAMAGES EXPERT WITNESS & ROYALTY AUDITOR**  
**LOST PROFITS, UNJUST ENRICHMENT, REASONABLE ROYALTIES, ETC....**

**2012 Global Certified Fraud Examiner of the Year**

**2017 Surgent California CPA of the Year**

**2016-2017 Vice Chair, Board of Regents: Association of Certified Fraud Examiners**

Economic damages and marketing expert witness with 35+ years of experience. Testimony on simple local to complex global matters. Expertise in intellectual property infringement (copyright infringement, trademark infringement, patent infringement, DMCA, trade secrets, Lanham Act), breach of contract, unfair competition, breach of fiduciary duty, reasonable royalties, corrective advertising, fraud, wrongful termination, personal injury, tortious interference, right of publicity, royalty audits, and malpractice.

Experienced in calculating lost profits, unjust enrichment, statutory damages, and reasonable royalties. Leading expert in contract auditor malpractice and financial terms in contracts.

**Big 4 Accounting Firm National Partner and Chief Audit Officer** at Beats Electronics / Beats by Dr. Dre (now Apple). Fortune 50 employee (Disney, Oxy, Unocal) bringing real world illustrative experience to his reports. Mr. Blum authored two leading books on contract financial terms and conditions published by Oxford University Press & LexisNexis.

**Diverse industry expertise** in alcohol, apparel, banking, beverages, broadcasting, chemicals, construction, consumer products, electronics, energy, entertainment, film, food, footwear, hardware, healthcare, environmental, internet, licensing, medical devices, manufacturing, machinery, music (streaming, publishers, etc), petroleum, pharmaceuticals, professional services, oil & gas, transportation, software, sports, retail, streaming, securities, toys, video games and many more.

**Leading royalty audit & contract agreement experience** includes writing the global contract audit methodologies for Big 4 firms Ernst & Young and KPMG. Testimony on royalty and contract auditor compliance within AICPA standards and appropriateness of claims.

**Sample contract clients** include Bank of America, Barry's Bootcamp, Beats, Body Glove, Chrysler, Diageo, DKNY, Dolby, Ed Hardy, Everlast Boxing, GM, Harley-Davidson, IGT, J.C. Penny, K Swiss, Sony, M&M's, McDonalds, Microsoft, NBA, NFL, Nordstrom, Obey Clothing, Qualcomm, Occidental Petroleum, Philips, Ross, Sears, Tessera, Tony Roma's, Toshiba, TYR, UMB Bank, US Polo Association, and Urban Outfitters.

**Sample pharmaceutical and medical device clients:** Amgen Biotech, Fate Therapeutics, Medtronic, Premier Business Partners, DiaMedica, VitaBest, HealthCare Royalty Partners.

**Sample entertainment & gaming company clients:** UMG, Warner Music Group, Bungie, Marvel, DC Comics, Mattel, Disney, DreamWorks, IMG, USA Broadcasting, Lucas Films, Lions Gate, Sony Pictures, Time Warner, Shark Tank, the Apprentice, Paramount Pictures, Universal Studios, Warner Bros., Hanna Barbara, Nickelodeon, Cartoon Network, Twilight, Classic Media, Scotti Bro. Records, Hit Entertainment, and the Tri-Guilds (DGA, SAG, WGA). Helped modernize the license agreements financial terms and conditions for most of these companies.

**Entertainment individual clients:** include Conor McGregor, Tom Hanks, Lady Gaga, Dr. Dre., LeBron James, Justin Bieber, will.i.am, Steven Spielberg, Charlize Theron, Jimmy Iovine, Fleetwood Mac, Woody Allen, Johnny Carson plus the entertainment industry guilds of the SAG, DGA, & WGA.

**Sample Character clients:** Barbie, Spiderman, Superman, SpongeBob Square Pants, Snoopy, Darth Vader, the Powerpuff Girls, Scooby Doo, Mickey Mouse, Bugs Bunny, Tom & Jerry, Daffy Duck, Shrek, Batman, Pikachu, Strawberry Shortcake, Rudolph the Red-Nosed Reindeer, Speed Racer, Barbie, Hot Wheels, Teenage Mutant Ninja Turtles....

**Fraud & Forensics experience includes** leading more than 1,500 forensic (most all contract compliance related) investigations, Mr. Blum was named the “Certified Fraud Examiner (CFE) of the Year” in 2012 by 80,000 of his peers. Mr. Blum was elected to the five member ACFE board and Vice Chair of the Board of Regents for 2016-2017. The Regents have authority over the admission of members, examination standards and professional ethics.

**Landmark Cases Plus:**

- UMB Bank vs. Sanofi: Stock contingent value rights (\$315 million).
  - Jillian Michaels vs. Lionsgate: Free video content released on YouTube (\$5.8 million).
  - MBC vs. Create New Technology: DMCA theft of cable signals (\$66.7 million).
  - Roxy vs. Russel Design v Walmart: Copyright infringement on website sale of 3<sup>rd</sup>-party goods.
  - Converse, Inc. vs. Highline United: USITC trademark case for defense.
- Plus: financial damages expert two of the largest dollar value music copyright infringement cases.

**Judicial / Media Comments:**

- California Court of Appeals (2<sup>nd</sup> Appellate District): Blum’s expert opinion of \$7.3 million is not speculation. (Jillian Michaels et al vs. Greenberg Traurig, LLP (2021)
- US District Court – Central District of California: “Plaintiffs’ expert utilized two sound methodologies to determine how much the infringing Defendants had expended on advertising.” “Plaintiffs’ expert extrapolates—based on solid data and sound accounting methodology.” (MBC et al. vs. Create New Technology)
- JAMS Arbitration: “The Arbitrator found...Blum, to be credible.” “As Blum conservatively forecast future profits to only two years...his analysis of future lost profits was reasonable.” “Mr. Blum was very creative, logical and meticulous....” (Jillian Michaels vs. Lionsgate)
- “Spotify has settled two huge copyright infringement lawsuits — one from Bob Gaudio, a songwriter and founding member of the group Frankie Valli and the Four Seasons, and one from Bluewater Music Services Corporation, an entity that administers the publishing rights of prominent country songwriters whose works include Player's "Baby Come Back," Miranda

Lambert's "White Liar" and Guns N' Roses' "Yesterdays." [The Hollywood Reporter]

**WORK EXPERIENCE**

*Sole Shareholder*

**Forensic Litigation Royalty Audit Experts (FLARE, Inc.)** ® (August 2016–present)

- Financial damages, royalty audit, professional standards, and marketing expert witness.

*Court Appointed Receiver*

**Sintotype** (2018 – present)

- Receiver following \$600 million litigation Chinese typeset owner used in software.

*Managing Director*

**Stout, Risius, Ross** (2014–2016)

- Led west coast litigation support and national royalty audit practice.

*Chief Audit Officer*

**Beats Electronics, LLC** (2012–2014)

- Hired by the client.
- Consultant and employee with Beats from one employee and \$20 million in revenues to billions of dollars in revenues and the eventual sale to Apple for \$3 billion.
- Established internal audit department.
- Strategic consultant to executive management.

*Partner – Royalty In Charge: Litigation Support & Contract Audit*

**Green Hasson & Janks, LLP** (2009-2012)

*Partner – Royalty In Charge: Litigation Support & Contract Audit*

**Stonefield Josephson, Inc.** (2008–2009)

- Supervised department of four partners plus staff.
- Only partner with Fortune 100 clients (Diageo, Sony, Viacom).

*Partner – Advisory Services*

**KPMG, LLP** (2003–2008)

- Internal Audit Services & National Partner In Charge of Royalty Audit Services.
- Developed and wrote Global Contract Compliance Services and Royalty Compliance Services methodologies.

*Group Director, Director, Assistant Director, Senior Manager and Manager*

**Ernst & Young** (1986-1989) (1997-2003) “Internal Audit Services” (IAS)

- National IAS Leader: Fraud and Forensics.
- National IAS royalty audit leader. Wrote royalty audit methodology.
- Regional IAS Industry Leader for Manufacturing and Distribution clients.

- Regional IAS Industry Leader for Entertainment, Technology, and Communication clients.
- California IAS Industry Leader for Internet Companies.

*Accounting Manager and Internal Audit Manager*

**The Walt Disney Company** (1995–1997)

*Senior Internal Auditor*

**Unocal Corporation** (1992-1995)

*Staff Internal Auditor*

**Occidental Petroleum** (1989-1992)

*Auditor*

**Ernst & Whinney** (1986-1989)

## **PUBLICATIONS**

### **Books**

- *Financial Elements of Contracts: Drafting, Monitoring and Compliance Audits* – Oxford University Press.
- *License, Royalty & Revenue Agreements: Drafting, Monitoring and Auditing* – Lexus Nexus.

### **Articles**

- "Dealing with IP Licensees Around the World," IP Law 360.
- "Effective Licensee Monitoring," Intellectual Asset Management magazine.
- "20 Licensee Best Practices to Reduce Royalty Audit Claims," The Licensing Journal.
- "Challenges in Global Licensee Monitoring," Global License! magazine.
- "Challenges in Global Licensing Monitoring," BEL: Brand Extensions & Licensing Worldwide Magazine.
- "Drafting Agreement Tips – Common Mistakes in Defining Net Sales in a Royalty Agreement," The Licensing Journal.
- "Royalty Audits – Compliance with AICPA Standards," American Institute of Certified Public Accountants, Forensic and Valuation Services Consulting Digest, Issue 28.
- "Tips for Developing Effective Licensee Monitoring," IP Law 360.
- "Under-reporting Royalties by Licensees is More the Rule, Not the Exception," The Licensing Journal.

## **PRESENTATIONS**

- "Royalty Auditing: What IP Lawyers Should Know."
- "Monitoring Third Parties."
- "Avoid Key Financial Errors in Licensing Agreements."

- “Common Mistakes in Royalty Agreements”
- “Drafting Clear Financial Terms and Conditions To Avoid The Pitfalls In Royalty Contracts”
- “Establishing a Company’s Fraud Detection Program – Part A” (ICDC College)
- “Establishing a Company’s Fraud Detection Program – Part B” (ICDC College)
- “Financial, Auditing, and Operational Considerations in IP Agreements and Royalty Audits”
- “Forensic Accounting and Expert Witness Workshop”
- “Fraud Detection, Understanding the Accounting Investigators Role – Part A” (ICDC College)
- “Fraud Detection, Understanding the Accounting Investigators Role – Part B” (ICDC College)
- “Legal Foundations of Licensing - The Royalty Audit and Accounting Issues”
- “Preparing a Fraud Damages Report for Court – Part A” (ICDC College)
- “Preparing a Fraud Damages Report for Court – Part B” (ICDC College)
- “Selected Issues in Dispute Resolution: Entertainment & Media Industry”
- “Should Auditing For Fraud Be a Full-Time Job?”
- “Top Dozen Financial Mistakes in License Agreements”
- “What Every Licensor Should Know About Royalty Auditing.”

### **CERTIFICATIONS**

- Certified Public Accountant (California 1989 & New York 2004)
- Certified Fraud Examiner (1993 – present)
- Certified Professional Environmental Auditor in Health & Safety (1999 -2023)
- Certified Professional Environmental Auditor in Environmental Compliance (1999-2023)
- AICPA Certified in Financial Forensics (2008 – present)



### **HONORS, AWARDS, OTHER**

- Surgent “California CPA of the Year” (2017)
- ACFE “Certified Fraud Examiner of the Year” (2012)
- ACFE Vice-Chair, Board of Regents. Association of Certified Fraud Examiners (2016-2017)
- “National Innovation Award.” Ernst & Young (1<sup>st</sup> & 2<sup>nd</sup> place)

**EDUCATION**

- California State University, Northridge – BS, Business Administration, Accounting Theory & Practice (cum laude).

**EXPERT WITNESS EXPERIENCE - ARBITRATIONS**

1. Patent Infringement, Breach of Contract: The Walt Disney Company vs. Bombardier Aerospace  
[claimant] {Expert Report; Deposition & Trial Testimony}
2. Partnership Dispute, Wrongful Termination, Breach of Contract: PVD Coatings vs. Neville  
[respondent] {Expert Report; Deposition & Trial Testimony}
3. Breach of Contract: Donald Kushner, Charlize Theron, Christina Ricci et al vs. Media 8  
[claimant] {Expert Report; Deposition & Trial Testimony}
4. Real Estate Construction Defect, Breach of Contract: Cardenas vs. Mulligan, et al  
[claimant] {Expert Report; Deposition Testimony}
5. Wrongful Termination, Non-Payment of Creative Royalties: Richard Thomas Correll vs. The Walt Disney Company  
[claimant] {Expert Report}
6. Breach of Contract, AICPA Professional Standards - Royalty Audit: Qualcomm vs. Licensee  
[claimant] {Expert Report, Trial Testimony}
7. Breach of Contract: United States Polo Association vs. J.R.A., Limited (aka: Jordache Enterprises, Inc.)  
[claimant] {Report; Deposition & Trial testimony}
8. Breach of Contract, Partnership dispute, Royalty Underpayment: Free Films, Inc. vs. EMP, Inc.  
[respondent] {Expert Report}
9. Breach of Contract, Breach of Duty of Good Faith and Fair Dealings, Unfair Competition and Unjust Enrichment: Jillian Michaels, J.M. Athletics LLC, Empowered Media LLC vs. Lions Gate Films, Inc and Exercise TV, LLC  
[claimant] {Expert Report – 2016; Deposition & Trial Testimony – 2016/2017}
10. Breach of Contract, Promissory Fraud, Declaratory Judgement of Fraud in Patent Application: Armin Azod, et al, vs. Morgan Creek Productions, Inc., James G. Robinson, et al.  
[respondent] {Expert Report – 2017}
11. Breach of Contract, Breach of Duty of Good Faith and Fair Dealings, Fraud, Unfair Competition and Unjust Enrichment: Ballet Beauty, LLC vs. Lions Gate Films Inc.  
[claimant] {Expert Reports – 2019; Deposition Testimony – 2019}
12. Breach of Contract, AICPA Professional Standards - Royalty Audit: Dzmity Babrunichy, Vitali Baradouski, Stsiapan Drozd and Andrei Karpiuk (aka: Dava Group) vs. Wargaming World Limited  
[respondent] {Expert Report – 2020, Trial Testimony - 2020}

13. Unfair Competition, Breach of Contract, Violation of California Investment Law, Violation of California Franchise Relations Act, Negligent Misrepresentation, Common Law Fraud: Seas, LLC. vs Vitality Bowls Enterprises, LLC, et al.  
[respondent] {Expert schedules – 2021; Deposition & Trial Testimony - 2021}
14. Fraud and Deceit, Negligent Misrepresentation, Breach of Contract, Breach of the Implied covenant of Good Faith and Fair Dealings, Constructive Trust and Accounting: Canal Street, LLC vs. Smith Global Media, Inc.  
[claimant] {Expert Report – 2022}
15. Breach of Contract: Sesame Workshop vs. SeaWorld Parks & Entertainment, Inc.  
[respondent] {Expert Report – 2023, Trial Testimony– 2023}
16. Breach of Contract: Health Care Royalty Partners v. UCB SA.  
[claimant] {in progress}
17. Breach of Contract, Medical Malpractice, Personal Injury: “A” film entertainment talent v. a “Los Angeles” hospital.  
[claimant] {Expert Report – 2023, in progress}

**EXPERT WITNESS EXPERIENCE – FEDERAL & STATE**

18. Fraud, Ponzi Scheme, Class Action: Class vs. Triad Holding Company (aka: Adnan Khashoggi)  
[Plaintiff] {Expert Report}  
<Superior Court of California>
19. Class Action – Compensation/Tips: Krystal A. Jones vs. International Coffee & Tea  
[Plaintiff] {Expert Report}
20. Eminent Domain, Unpaid Royalties: Advanced Development Holdings vs. Brea Canyon Oil  
[Defendant] {Expert Report; Deposition & Trial Testimony}  
<Superior Court of California >
21. Theft of Trade Secrets, Breach of Contract: Berg-Nelson Company vs. Advanced Sealing & Supply and Chevron  
[Plaintiff] {Expert Report – 2009; Deposition & Trial Testimony - 2009} < Superior Court of California>
22. Domestic Dispute - Misappropriation of Assets, Fraud: Tawney Kitaen vs. Phil Cyburt  
[Plaintiff] {Expert Report - 2009; Deposition Testimony - 2009}  
<Superior Court of California – Los Angeles District; Case No. BC375767>
23. Challenge to Report of Trustees: Kenneth Grant Cairns et al vs. Kenneth S. Cairns, et el  
[Plaintiff] {Expert Report – 2011}  
<Superior Court of California; Case No. A125736>
24. Copyright Infringement: LA Printex Industries vs. J.C. Penney Company, Ross Stores, Kellwood Company, et al.

- [Defendant] {Expert Report - 2009}  
<U.S. District Court – California Central; Case No. CV08-02758 GHK (JTLx)>
25. Copyright Infringement: LA Printex Industries vs. Alarmax Holdings, LLC, et al  
[Defendant] {Expert Report – 2009}  
<U.S. District Court – California Central; Case No. CV09-0434 SLO (PLAx)>
26. Copyright Infringement: LA Printex Industries vs. William Carter Co., et al  
[Defendant] {Expert Report – 2010}  
<U.S. District Court – California Central; Case No. CV09-2449 JFW FMOx>
27. Breach of Contract, Partnership Dissolution, Underpayment of Royalties: Circa Publishing Enterprises vs. Frank O. Gehry and Gehry Design LLC  
[Plaintiff] {Expert Report; Deposition & Trial Testimony - 2009} <Superior Court of California – Los Angeles District>
28. Breach of Contract: Heller Real Properties vs. Lonnie C. Blanchard  
[Defendant] {Expert Report}  
<Superior Court of California – Los Angeles District; Case No. BC 409710>
29. Trademark Infringement: Wham-O vs. Manley Toys  
[Defendant] {Expert Report - 2010}  
<U.S. District Court - California Central; Case No. CV-08-01281 RSWL (CWx)>
30. Attorney Malpractice: Westdale Holdings, LLC and Parham “Paul Soroudi” vs. Hochman, Linda Associates, Henry Shalom, et al  
[Defendant]  
<Superior Court of California – Los Angeles District; Case No. 423213>
31. Patent Infringement, Lanham Act, False Advertising, Minnesota Deceptive Trade Practices Act: Aviva Sports, Inc. vs. Fingerhut Direct Marketing, Inc., Menard, Inc., Kmart Corporation, Wal-Mart Stores, Inc., and Manley Toys, Ltd.  
[Defendant] {Expert Report – 2011; Deposition Testimony- 2011}  
<U.S. District Court-Minnesota; Civil No. 09CV-1091>
32. Breach of Contract & AICPA Professional Standards - Royalty Audit: MPEG LA LLC vs. Nero  
[Defendant]  
<Superior Court of CA – Los Angeles District; Case No. BC 427817>
33. Sherman Antitrust Act: Nero vs. MPEG LA, LLC  
[Plaintiff]  
<U.S. District Court - California Central; Case No. 10-cv-3672-MRP-RZ>
34. Accounting Malpractice: Kosmos Pappas DDS, AB Dental vs. Terri Lynne Petring  
[Defendant] {Expert Report}  
<Superior Court of CA – County of Orange; Case #30-2010 00370883>
35. Wrongful Termination: Jacks vs. Chevron  
[Plaintiff] {Expert Report – 2011; Deposition Testimony 2011}  
<U.S. District Court – California Northern; Case No. C09-4523 JSW>
36. Trademark Infringement, Violation of Right of Publicity, Unfair Competition, Unjust Enrichment, Trademark Dilution and Civil Conspiracy : Samuel David Moore (aka: the Legendary Soul Man Sam Moore), Joyce Ellen Moore, the SJM Trust vs. MGM

- Studios, The Weinstein Company, Concord Music Group, Harvey Weinstein, Bob Weinstein, Genius Products, Dimension Films**  
[Plaintiff]  
<U.S. District Court – Tennessee; Case No. 3:09-0166>
37. **Trademark Infringement: Gary Legator vs. Nordstrom, Fortune Swimwear**  
[Defendant] {Expert Report}  
<U.S. District Court – California Central; Case No. CV11-04136 PA (Ex)>
38. **Water Rates and Replenish Assessment. Cities of Cerritos, Signal Hill & Downey vs. Water Replenishment District of Southern California**  
[Defendant]  
<Superior Court of California – Los Angeles District; Case No. BS 128136>
39. **Wrongful Termination, Failure To Pay Commissions, Special Damages, Breach of Contract.**  
**Karen Forman vs. Kregel Spamer Vance LLC; dba: Domain Talent Agency**  
[Defendant] {Expert Report – 2012; Deposition & Trial testimony - 2012}  
<Superior Court of California – Los Angeles District; Case No. BC 462838>
40. **Class Action Complaint: Underpayment of Oil Royalties, Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealings, Fraud and Fraudulent Concealment, Breach of Fiduciary Duty, Conversion, Unfair Competition, Unjust Enrichment, Accounting.**  
**Melissa D. Duflock Revocable Trust vs. Chevron Corporation**  
<U.S. District Court – California Central; Case No. 2:13-cv-03177>
41. **Book Valuation: Paula Schofield vs. Andrew S. Cook**  
[Petitioner] {Expert Report; Deposition & Trial testimony - 2015}  
<Superior Court of California – County of Orange; Case No. 13/d006203>
42. **Personal Injury: Andrew S. Wilder vs. Gold’s Gym North Hollywood**  
[Plaintiff] {Expert Report – 2014}  
<Superior Court of California – County of Los Angeles; Case No. BC507984>
43. **Breach of Contract, AICPA Professional Standards - Royalty Audit, Professional Duties.:**  
**Traxxas, LP vs. Feld Motor Sports, Inc.**  
[Defendant] {Expert Report - 2015; Deposition & Trial Testimony – 2015}  
<U.S. District Court for the Eastern District of Texas, Sherman Division; Case No. 4:14CV00543.RC-ALM>
44. **Breach of Contract, AICPA Professional Standards - Royalty Audit: East West Sounds, Douglas Rodgers vs. Deepwell, Inc.**  
[Plaintiff] {Expert Report - 2012}
45. **Unfair Competition, Breach of Contract: Oribe Canales vs. Tevya Finger et al.**  
[Plaintiff] {Expert Report - 2015}  
<Supreme Court of the State of New York – County of New York; Index No. 650919/2014>
46. **Wrongful Termination, Unlawful Retaliation, Breach of Contract, Failure to Pay Wages Owed, Violation of Business and Professional Code: Robert Shibuya vs. UGL Limited, DTZ, Inc.**

- [Plaintiff] {Expert Report - 2015}  
<U.S. District Court, California Central; Case No. CV-14-2683-SJO-PJW>
47. DMCA, Public Performance Copyright, Lanham Act, Unfair Competition, Trademark Infringement, Reproduction & Distribution Copyright Infringement: **MBC, SBS and KBS et al vs. Create New Technology (HK) Co. Ltd**  
[Plaintiff] {Expert Report - 2015}  
<U.S. District Court, California Central; Case No. CV-14-4213-RGK-RZx>
48. Trade Dress Expert & Marketing Expert – Section 337 of the Tariff Act of 1930: **Converse, Inc. vs. Highline United, et al**  
[Defendant] {Expert Report – 2015; Deposition & Trial Testimony - 2015}  
<US International Trade Commission, Investigation No. 227-TA-936>
49. Patent Infringement, Breach of Contract, Tortious Interference & Covenant of Good Faith: **California Expanded Metal Products Co., vs. ClarkWestern Dietrich, BlazeFrame, et al**  
[Plaintiff & respondent] {Expert Reports – 2015; Deposition Testimony – 2015}  
<U.S. District Court, California Central; Case No. CV-12-10791-DDP-MRWx>
50. Breach of Contract, Fraudulent Misrepresentation and Negligent Misrepresentation: **E.I. Du Pont De Nemours and Company vs. Medtronic Vascular, Inc.**  
[Defendant] {Expert Report – 2012; Deposition Testimony – 2012}  
<Superior Court of the State of Delaware; Case No. 280,2013>
51. Patent Infringement: **Carsar, LLC & Aspen Medical Products vs. DeRoyal Industries, Inc.**  
[Plaintiff] {Expert Report – 2016; Deposition Testimony – 2015}  
<U.S. District Court, California Central; Case No. SACV14-01141 CJC (ANx)>
52. Copyright Infringement, Vicarious Copyright Infringement, Contributory Copyright Infringement, Trademark Infringement, Trademark Dilution, Unfair Competition, Right of Publicity: **Bravado International Group Merchandising Services, Inc. vs. Sean Broihier & Associates, LLC, d/b/a Fine Art America, and Graphik Dimensions, LTD**  
[Defendant] {2016}  
<U.S. District Court, California Central, Case No. 2:14-cv-03375 MWF-CW>
53. Breach of Contract, Patent Infringement, AICPA Professional Standards - Royalty Audit: **Rehco, LLC vs. Spin Master, LTD.**  
[Defendant & Counterclaimant] {Expert Report – 2016}  
<U.S. District Court, Northern District of Illinois; Case No. 13-CV-02245>
54. Copyright Infringement, Trademark Infringement, Federal Anti-Dilution Statute, False Advertising, Unfair Competition, Injury to Business Reputation, Unjust Enrichment, False Designation of Origin: **Fuzzy Logic Productions, Inc., vs. Trapflix, Inc, Calvin Broadus (aka: Snoop Dog), Joseph Tom (aka: Figg Panamera / the Bigga Fiffa)**  
[Plaintiff] {Expert Report - 2016}  
<U.S. District Court, California Central; Case No. 2:15-CV-06203 PA (SSx)>
55. Breach of Written contract, International Interference with Contractual Relations, Civil Conspiracy, Fraud (Intentional Misrepresentation), Fraud (Promissory Fraud), Breach of Oral Contract, Civil Conspiracy, Accounting: **John Baxter; EMAS, Inc.; Metal God**

- Entertainment, LLC; Metal God Records, LLC; Metal God Apparel, LLC vs. Rob Halford; Rob Halford Music Limited; Ebonytree Limited; Betaglow Limited; Bill Curbishley; Trinifold Management Limited; Jayne Andrews; Judas Priest Limited; Ian Hill; Glenn Tipton; Andrew Thompson; Lee & Thompson LLP**  
[Plaintiff]  
<U.S. District Court, California Southern; Case No. 11CV2507 BEN POR>
56. Copyright Infringement: Morgan Fabrics Corporation vs. Acacia Design Inc.  
[Plaintiff] {Expert Report - 2016} <U.S. District Court, California Central; Case No. 1:14-CV-00234-SA-DAS>
57. Patent Infringement: Larry Tang vs. Northpole Ltd and Tofasco of America, Inc.  
[Plaintiff] {Expert Report – 2016}  
<U.S. District Court, Western District of Arkansas; Case No. 11-5112>
58. Breach of Contract, Beach of the Covenant of Good Faith and Fair Dealings, Bad Faith Denial of Contract, Breach of Fiduciary Duties, Intentional Interference with Contractual Relationships, Negligent Interference with Contractual Relationships, Intentional Interference with a Prospective Economic Advantage. Hinrichs & Associates and Pentagram Design, Inc.. vs. Beats Electronics, Andre Young (p/k/a Dr. Dre), Jimmy Iovine, Steven Lamar.  
[Fact Witness] {Deposition Testimony - 2015}  
<Superior Court of the State of California, Los Angeles District>
59. Breach of Fiduciary Duty, Fraudulent Inducement and Fraudulent Concealment, Aiding and Abetting Breach of Fiduciary Duty, Breach of Contract and Breach of Implied Duty of Good Faith and Fair Dealing, Tortious Interference with Contract, Unjust Enrichment, Reformation, Constructive Trust, Constructive Discharge / Wrongful Termination, Declaration of Rights, Breach of Mediation Agreement, Defamation Per Se, Fraud: Leslie Benzies vs. Take-Two Interactive Software, Inc., Rockstar Games, Inc., Rockstar North Ltd, Dan Houser, Sam Houser (dba: Grand Theft Auto)  
[Plaintiff] {Expert Report – 2016}  
<Supreme Court of the State of New York, County of New York; Index No. 651920/2016>
60. Conversion, Fraudulent Concealment, Negligence, Unfair Business Practices, Breach of the Duty of Loyalty: MMP Solutions, Inc. vs. Nerherley Rivas, Tarek Habli, Main Buys LLC, Carmen Vanessa Aguilar, Motivational Fulfillment & Logistics Services et al;  
[Plaintiff] {Expert Report – 2016}  
<Superior Court of California>
61. False Advertising, Trademark Infringement, Violation of the Lanham Act, Unfair Competition Breach of Contract: Teleflora, LLC vs. WB Commerce, LLC d/b/a Wesley Berry Flowers  
[Defendant and Counterclaimant] {Expert Report – 2016}  
<U.S. District Court, California Central; Case No. 15-cv-3587>
62. Conversion, Fraud, Civil Theft, Deceptive and Unfair Trade Practices Act: MMP Solutions vs. Tarke Habli, Main Buys, LLC  
[Plaintiff] {Expert Report – 2017}

- <Circuit Court of the 20<sup>th</sup> Judicial District in and for Lee County, Florida – Civil Division; Case No. 15-CA-2065>
63. Breach of Contract: Universal Studios Licensing v Ubisoft  
[Defendant]  
<Superior Court of California, Los Angeles>
64. Personal Injury: Travis Smith & Dina Poppleton-Smith vs. Hole Mole Restaurant, Inc., Taneha Brooks  
[Plaintiff] {Expert Report – 2016; Deposition Testimony – 2016}  
<Superior Court of California, Los Angeles; Case No. BC562843>
65. Breach of Contract, Breach of Implied Covenant of Good Faith & Fair Dealings, Promissory Fraud, Patent Infringement, Trademark Infringement, Unfair Competition under Lanham Act, Unfair Completion under California Business and Professional Code: j2 Cloud Services, Inc., and Advanced Messaging Technologies, Inc. vs. Fax87, Farjad Fani, Matt Johnson Finance, Inc., One Voix, Miraluna Caberte Yardan, Steven Thong Way Sen, Robert Beaulieu, Charles Montgomery, Onlinefaxes, Solidfax, Faxvision, Efax4less, Myphonefax, Resellfax, et al.  
[Plaintiff] {Expert report – 2017}  
<U.S. District Court, California Central; Case No. 13-cv05353-DDP(AJWx)>
66. Personal Injury: Olivier A. Taillieu vs. Susan Elaine Crawford  
[Plaintiff] {Expert Report - 2015}  
<Superior Court of California, Los Angeles District; Case No. BC615719>
67. Class Action, Violation of the CLRA, Cal Civil Code §1750, False and Misleading Advertising in Violation of the FAL, Cal. Bus & Prof. Code §17500, Violation of the UCL, Cal Bus & Prof Code §17200. Faith Bautista vs. Valero Marketing and Supply Company  
[Plaintiff] {Expert Report – 2018; Deposition Testimony - 2018}  
<U.S. District Court, California Northern; Case No. 3:15-cv-0557-RS>
68. Nullification of Certificate of Cancelation; Wrongful Dissolution, Judicial Order to Expel, Correction of Inventorship; Breach of Fiduciary Duty, Declaratory Judgement of Ownership of Intellectual Property, Accounting and Ownership of Stock, Moneys and Property, Aiding and Abetting Breach of Fiduciary D, Fraud, Conspiracy to Commit Fraud, Aiding and Abetting a Fraud, Constructive Fraud, Aiding and Abetting a Constructive Fraud, Misappropriation of Trade Secrets, Aiding and Abetting Misappropriation of Trade Secrets, Conversion, Aiding and Abetting Conversion, Trespass to Chattels. Jason Hullinger, Benjamin De Bont, and Agora Systems LLC vs. Kunal Anand. Julien Bellanger, Prevoty, Inc., Jamie McNeil, Michael Stern, Adam Lilling, Plus Capital L.P., Plus Ventures TMG, LLC, Plus Ventures GEE, GP, Dan Kaminsky, U.S. Venture Partners, U.S. Venture Partners, XI, L.P., Karlin Ventures, LLC, Launchpad LA, LLC, Launchpad LA Fund II, L.P. and Sam Teller  
[Plaintiff] {Expert Report – 2017}  
<U.S. District Court, California Central; Case No. 2:15-CV-07185SJO-FFM>
69. Breach of Contract, Breach of the Implied Covenant of Good Faith and Fair Dealings and counterclaims for Declaratory Judgment, Breach of Implied Warranty of Good Faith and Fair Dealings. Tessera, Inc., vs. Toshiba Corporation

- [Defendant] {2017}  
<U.S. District Court, California Northern; Case No. 5:15-cv-02543-BLF>
70. Patent Infringement: Dexcowin Global, Inc. vs. Aribex, Inc.  
[Defendant and Cross Complainant] {Expert Report – 2017; Deposition Testimony - 2017}  
<U.S. District Court, California Central; Case No: 2:16-cv-000143-FMO-AGR>
71. Breach of Contract, Breach of the Implied Covenant of Good Faith and Fair Dealings, Declaratory Relief: Got I, LLC and Kids II. Inc vs. XRT, Inc. and David Eugene Silverglate  
[Defendant and Cross Complainant] {Expert Report – 2017; Deposition Testimony - 2017}  
<U.S. District Court, Northern District of Georgia, Atlanta Division; Case No: 1:16CV00038-WSD>
72. Breach of Contract, Breach of Good Faith and Fair Dealing, Accounting, Fraud: LF Centennial Limited vs. Z-Line Designs, Inc.  
[Plaintiff] {Expert Report – 2017; Expert Declaration - 2018}  
<U.S. District Court, California Southern, Case No: 1:16-CV-0929-JM NLS>
73. Copyright Infringement, Breach of Contract, Declaratory Relief: PK Studios, Inc. vs. R.L.R. Investments, LLC,. Eagles Landing Villas at Golden Ocala, LLC, Golden Ocala Golf & Equestrian Club Management, LLC., Stock Development, LLC., and Brian Stock.  
[Defendant] {Expert Report - 2017}  
<U.S. District Court, Florida Middle – Fort Myers Division>
74. Patent Infringement: Drop Stop LLC, vs. Jian Qing “Johnny” Zhu, Zake International, Inc, Zake USA, 3B Tech, Inc, Shenzhen Zhouwu Technology Co., Ltd and Taiwu Keiji, Co, LTD.  
[Plaintiff] {Expert Report - 2017}  
<U.S. District Court, California Central; Case No: 2:1-cv-7916>
75. Breach of Written Contract, Breach of Implied Covenant of Good Faith & Fair Dealings, Fraud In Obtaining Registered Marks, Trademark Infringement under Lanham Act, Trademark Infringement under Reverse Confusion under Lanham Act, Unfair Competition under Lanham Act, Unfair Competition under California Business and Professional Code, Copyright Infringement: Leadership Studies, Inc. vs. Blanchard Training and Development, Inc.  
[Plaintiff] {Expert Report -2017; Deposition Testimony – 2018}  
<U.S. District Court, California Southern, Case No: 15cv1831 WQH/KSC>
76. Involuntary Dissolution, Accounting of LLC, Violation of Comprehensive Computer Data and Access Fraud Act: Daniel Bornstein vs. Jonathan Bornstein and doing business as Bornstein & Bornstein  
[Defendant] {Expert report – 2020, trial testimony - 2021}  
<Superior Court of the State of California in and for the County of Alameda; Case No. RG830541>
77. Violation of Civil Rights 42 U.S.C. §1983 (First, Fourth and Fourteenth Amendment), Violation of Civil Rights 42 U.S.C. §1983, 1985, 1988 (Conspiracy): James Wilkinson vs. Mark Magrann, Theresa Pines and Does 1 to 10  
[Plaintiff] {Expert Report - 2018}

- <U.S. District Court, California Central; Case No: >
78. Legal Malpractice, Breach of Fiduciary Duty, Breach of Contract, Declaratory Relief, Unfair Business Practices, Negligent Misrepresentation, Fraudulent Concealment, Violations of the Lanham Act: Jillian Michaels and Empowered Media, LLC vs. Greenberg Traurig, LLP and David P. Markman, and Does 1 to 100  
[Plaintiff] {Expert declaration – 2020; Expert Report – 2022, Deposition Testimony – 2022}  
<Superior Court of the State of California for the County of Los Angeles; Case No.:SC126100>
79. Design Patent Infringement: Spigen Korea Co., LTD vs. Modne, Inc. and Does 1 to 10  
[Plaintiff]  
<U.S. District Court, California Central; Case No: 2:17-cv-06674 SJO (FFMx)>
80. Trademark Infringement, False Designation of Origin/Federal Unfair Competition, Intentional Interference with Prospective Economic Advantage, Palming Off, Unjust Enrichment, False Advertising: Kolay Flooring International LLC., vs. Milliken & Company and DOES 1 through 10  
[Plaintiff] {Expert Declaration - 2018}  
<U.S. District Court, California Central; Case No: 2:18-cv-00640-SVW (KSx)>
81. Copyright Infringement under the Digital Millennium Copyright Act, Circumvention of Copyright Protection Systems, Breach of Contract: Cadence Design Systems, Inc. vs Pounce Consulting, Inc., and Pounce Consulting S.A. de C.V.  
[Plaintiff] {Expert Reports – 2018, 2019}  
<U.S. District Court, California Northern; Case No: 4:17-cv-04732-PJH>
82. Copyright Infringement: Bluewater Music Services Corporation; Bluewater Music Corporation vs. Spotify USA, Inc.  
[Plaintiff] {Declaration – 2019}  
<U.S. District Court, Tennessee Nashville>
83. Copyright Infringement: Robert Gaudio d/b/a Seasons Four Music (aka; Frankie Vallie and the Four Seasons), All Seasons Music, New Seasons Music, Gavadima Music, Seasons Music; The Four Seasons Partnership vs. Spotify USA, Inc.  
[Plaintiff] {Expert Report, Declaration – 2019; Deposition Testimony – 2019}  
<U.S. District Court, Tennessee Nashville>
84. Copyright Infringement: A4V Digital, Inc.; J&J Ross Co., Lakshmi Puja Music LTD.; Lindabet Music Corp.; Music By Shay; Music of the West; Swinging Door Music vs. Spotify USA, Inc.  
[Plaintiff] {Declaration – 2019}  
<U.S. District Court, Tennessee Nashville>
85. Copyright Infringement: Thomas Morgan Robertson p/k/a Thomas Dolby; Lost Toy People, Inc.; Lisa Moberly d/b/a Optic Noise vs. Spotify USA, Inc.  
[Plaintiff] {Expert Report - 2019}  
<U.S. District Court, Tennessee Nashville>
86. Copyright Infringement, Vicarious and/or Contributory Copyright Infringement: Klauber Brothers, Inc vs. Urban Outfitters, Inc; Real Underwear, Inc.  
[Defendant] {Expert Report - 2018}

- <U.S. District Court, California Central; Case No: 2:18-cv-03509-SVW-E>  
87. Breach of Contract: UMB Bank, N.A., as Trustee vs. Sanofi  
[Plaintiff] {Expert Report – 2019; Deposition Testimony – 2019}
- <U.S. District Court, New York Southern; Case No: 15 Civs. 08725 (GBD)>  
88. Copyright Infringement, Vicarious and/or Contributory Copyright Infringement: Lina Iris Viktor. a/k/a: Natasha Elena Cooper vs. Kendrick Lamar. a/k/a Kendrick Lamar Duckworth; Solana Imani Rowe. a/k/a SZA: Top Dawg Entertainment LLC.: Interscope Records; Universal Music Group Records, Inc. a/k/a UMG Recording, Inc; Radic Alamedia LLC: Dave Meyers; Dave Free: Freenjoy, Inc.; Buf. Inc.: and John Does 1-8  
[Plaintiff]
- <U.S. District Court, New York Southern; Case No: 18-CV-01554 (KBF)>  
89. Breach of Contract - Failure to Diligently and Continuously, in Accordance with the Best Practices in the Industry and In Recognition of the Seasonality of the Use of the Products, use its Best Efforts to Have the Products Manufactures and Distributed Throughout the World, Breach of Contract - Failure to Maintain and Protect the Marks, Breach of Fiduciary Duty, Breach of Contract – Failure to Pay Royalties, Breach of Contract – Unauthorized Assignment of Marks, Post-Termination Breach of Contract – Failure to Re-assign Marks, False Designation of Origin Under §43(a) of the Lanham Act, Common Law Unfair Competition: K.E.L.K. Corp. f/k/a Solar Sense Corporation vs. CCA Industries, Inc. d/b/a Core Care America  
[Defendant] {Expert Reports – 2019}
- <U.S. District Court, Florida Middle; Case No: 18-CV-00644>  
90. Trademark Infringement, Unfair Competition: Lodestar Anstalt vs. Bacardi & Company Limited  
[Plaintiff] {Expert Report – 2019; Deposition Testimony – 2019}
- <U.S. District Court, California Central; Case No: 2:16-cv-6411>  
91. Breach of Contract, Rent and Damages, Unjust Enrichment, Breach of Written Guaranty: The Wine Merchant, Inc. vs. N.Y.A. Investments, H&K Real Estate Investment, Venice Investments  
[Plaintiff]
- < Superior Court of the State of California for the County of Los Angeles; Case No.:SC123990>  
92. Breach of Contract, Tortious Interference with Prospective Economic Advantage, Malicious Prosecution, and Violation of New York General Business Law §349: Actava TV, Inc., Master Call Communications, Inc., Master Call Corporation, and Rouslan Tsoutiev vs. Channel One Russia Worldwide, CTC Network, New Channel, Rain TV-Channel, Accept, Comedy TV, and Katrina Digital  
[Plaintiffs] {Expert Affidavit – 2020}
- <U.S. District Court, New York Southern; Case No: 1:18-cv-06626>  
93. Personal Injury: James S. Hewitt, Leisha Hewitt vs. Recology, Inc., Recology YubaSutter, James Richard Knerr, FCA US LLC, Daimler Chrysler Corp., Chrysler Corp, and Does 1-100, Inclusive  
[Defendants] {Expert Report - 2019}

94. <Superior Court of California, Sacramento County; Case No: 34-2015-00176280>  
Trademark Infringement, False Designation of Origin, Unfair Competition: **Aboda, Inc., vs. Movein Inc.**  
[Plaintiffs] {Expert Report - 2019}
95. <U.S. District Court, Western District of Washington at Seattle; Case No: >  
Misappropriation of Plaintiff's Name, Likeness and Identify In Violation of the Common Law Right of Publicity, Promissory Fraud, Negligent Misrepresentation, Breach of Implied Contract, Unfair Competition, Declaratory Judgment: **David Meriwether vs. Viacom, Inc., Bento Box Entertainment, LLC, Point Forward Productions, LLC, Marques Johnson, Josian Johnson, Quinn Hawking, Does 1 through 10.**  
[Defendant] {Expert Report – 2019}
96. <U.S. District Court, California Central; Case No: 2:18-cv-01998-DSF(MRWx)>  
Breach of Contract, Defamation Per Se: **Michael Rapaport and Michael David Productions, Inc., vs. Barstool Sports Inc., Adam Smith, Kevin Clancy, Eric Nathan and David Portnoy**  
[Plaintiff] {Expert Report – 2019, Deposition Testimony – 2020, in progress }
97. <U.S. District Court, New York Southern>  
Misappropriation of Right of Publicity, Cancellation of Publicity Rights Registration, Unfair Competition, Unjust Enrichment, Trademark Infringement: **N.K. Collins LLC (aka: Sailor Jerry) vs. William Grant & Sons, Inc; William Grant & Sons Limited, and Does 1-10**  
[Plaintiff]
98. <U.S. District Court, Hawaii; Case No: 19-1-0925-06>  
Patent Infringement, Trademark Infringement, Unfair Competition, False Designation of Origin, Fraud and Deceptive Business Practices: **PuffCuff LLC vs. Hair to Beauty, LLC, Touch of Beauty Supply, Inc., Gloria USA GA, Inc., Be U Fashion, Inc., Prime CK Enterprises, Beauty Depot, CDC Beauty Supply & WIG, Inc., Amazon Beauty Supply LLC, SJ Imports and Trading, Inc., Venus Wig Shop Inc., Crispy Beauty, Noble Hair & Beauty Supply, and Seung Park**  
[Plaintiff] {Expert Report – 2019}
99. <U.S. District Court, Northern District of Illinois Eastern; Case No: 1:19-cv-4228>  
Professional Negligence, Breach of Fiduciary Duty: **Travelers Club Luggage, Inc vs. R. Joseph Trojan, Trojan Law Offices**  
[Defendant]
100. <Superior Court of State of California, County of Los Angeles; Case No. SC128423>  
Action to Avoid Constructively Fraudulent Transfers, Action to Avoid Fraudulent Transfers, “Action to Recover Property Transferred or Value of Such Property, Objection to Claim: **Grandparents.com, Inc., et al. vs. Starr Indemnity & Liability Company**  
[Plaintiff]
101. <U.S. Bankruptcy Court, Southern District of Florida, Miami Division; Case No: 1714711LM1>  
Patent Infringement: **SkyHawke Technologies, LLC vs. Golfzondeca Corp., and DECA System, Inc.**  
[Defendant] {Expert Report – 2019}

- <U.S. District Court, California Central; Case No: 2:18-cv-01234-GW-PLA>  
102. Breach of Contract, Breach of the Implied Covenant of Good Faith & Fair Dealings, Declaratory Judgment of Rights and Obligations under the IP Policy, Conversion, Breach of Fiduciary Duty, Promissory Fraud, Correction of Inventorship of US Patent, and Inequitable Conduct: Armen Mardiros vs. City of Hope  
[Plaintiff] {Expert Report – 2021}  
<U.S. District Court, California Central; Case No: 2:19-cv-2196>
103. Misappropriation of Trade Secrets: Joong-Ang Daily News California, Inc. dba The Korea Daily vs. Sangsin Park, Mi Sook Kim, Charles M. Kim, Kwan Soo Park, Chosun Daily LA, Inc. and Does 1 through 25  
[Plaintiff] {Expert Report – 2020 & 2021; Deposition Testimony – 2021}  
<Superior Court of State of California, County of Los Angeles; Case No. 19STCV15077>
104. Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealing, Fraud – Intentional Misrepresentation, Fraud – Negligent Misrepresentation, Declaratory Relief, Accounting: Jeanette Buerling aka Jeanette Milio and James Milio vs. Lielle Arad, Kent Craig Carruso, Julie’s Alps at Jeanette’s Edelweiss, Environmental Education Group, Inc.  
[Defendant] {Deposition Testimony – 2021; Trial Testimony - 2022}  
<Superior Court of State of California, County of Ventura; Case No. 56-2018-005 18291CU-BC-VTA>
105. Breach of Contract, Breach of the Implied Covenant of Good Faith and Fair Dealing, Fraud, Conversion, Money Had and Received, Unjust Enrichment: Dr. Peng Holding, Inc., vs. Pei-Jun Kuo, Yau-Fen Hou, ACI College Prep Corporation, AdvancedCalifornia Innovative Institute, Inc., Little Yale Inc., and Does 1 through 10 inclusive.  
[Defendants]  
<Superior Court of State of California, County of Los Angeles; Case No. 19STCV15077>
106. Declaratory Relief, Breach of Contract, Violation of the Lanham Act - Trademark Infringement: Funrise Toys, LTD vs. Hasbro, Inc., and Hasbro International, Inc.  
[Plaintiff and Counter Defendants] {Expert Report – 2021}  
<U.S. District Court, Rhode Island; Case No: 1:18-cv-00656WES-PAS>
107. Breach of Fiduciary Duty, Fraud and Deceit: Direct-Derivative-Constructive, Conversion, Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealing, Account Negligence, An Accounting, Unfair Business Practices, Misappropriation of Trade Secrets, Common Count – Royalties Plus Loan: Fred H. Geisler, M.D., Ph.D., Norman Fleming, Gena Zischke, Rhausler, Inc., Copernicus Dynamics Group, LP and Roes 1-25 vs. Terry J. Johnston, Katie Sims, CPA, Rother John Glynn, Jr., 3COR, Tedan Surgical Innovations, LLC, Daniel Fishman, Daniel Bass, Magnolia Group, LLP, Kimberly Azucena, Rowena Meier, Industry of the Redwoods LLC, Rhausler, Inc., and does 2 to 25.  
[Plaintiffs] {Expert Report – 2020; Deposition Testimony – 2020; Trial Testimony - 2022}  
<Superior Court of State of California, County of San Mateo; Case No. 17 CIV 02888>
108. Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealing, Specific Performance, Accounting, Constructive Trust, Unjust Enrichment, Conversion,

- Declaratory Relief, Preliminary and Permanent Injunction: Power Elixir, LLC vs. NorCal Beverages Co., Inc., Does 1 through 10.  
[Plaintiffs] {Deposition Testimony – 2021; Trial Testimony - 2022}  
<Superior Court of State of California, County of Sacramento; Case No. >
109. Copyright Infringement, False Designation of Origin Under The Lanham Act, False Advertisement Under the Lanham Act, Common Law Unfair Competition, Unfair Competition Under Cal. Bus. & Prof. Code §17200: Roxy Russell Design vs. Walmart  
[Plaintiff] {Expert Report - 2020; Deposition Testimony – 2020; Trial Testimony - 2023}  
<U.S. District Court, California Central; Case No: 2:19-cv-5495>
110. Breach of Contract: Jordan Outdoor Enterprises, LTD., Realtree, vs. J&M Concepts, LLC  
[Plaintiff] {Expert Report – 2020}  
<U.S. District Court, Georgia Middle; Case No: 4:18-cv-00126-CDL>
111. Discrimination in violation of 42 U.S.C. §12203 of the Americans with Disabilities Act and §504 of the Rehabilitation Act, Retaliation in violation of 42 U.S.C. §12203 of the Americans with Disabilities Act and §504 of the Rehabilitation Act, Unfair business practices (Cal. Bus. And Prof. code §17200, et seq.), Breach of Contract: Banga Navjeet Singh vs. Chris Gus Kanios, Dean Barbieri, Elanor Armstrong, Debra Bean, John F. Kennedy University, National University  
[Plaintiff] {Expert Report - 2020; Deposition Testimony – 2021; in progress}  
<U.S. District Court, California Northern; Case No: 16-cv-04270-RS>
112. Copyright Infringement, Permanent Injunction: White Shadows vs. Luke Hemmings, Calum Hood, Ashton Irwin, Michael Clifford, Louis Bell, Andrew Wotman, Ali Tamposi, 5 Seconds of Summer, 5SOS, One Mode Production Limited, Kobolt Music Publishing America, Sony/ATV Songs, EMI April Music Inc, Capital Records, UMG Recordings, Veno LLC, Spotify USA, Apple Inc  
[Plaintiff]  
<U.S. District Court, Central; Case No: 2:19-cv-10524-DDP-PLA>
113. Copyright Infringement, False Designation of Origin Under The Lanham Act, False Advertisement Under the Lanham Act, Common Law Unfair Competition, Unfair Competition Under Cal. Bus. & Prof. Code §17200: Roxy Russell Design vs. h, Inc, Chun Yan Zhang, One Nail And Lash Bar, Xing Hu, Yuying Lu  
[Plaintiff] {Expert Declaration - 2020}  
<U.S. District Court, California Central; Case No: 5:19-cv-01074-FMO-SHK>
114. Breach of Contract, Unjust Enrichment, Misappropriation of Trade Secrets under the Uniform Trade Secrets Act, Civil Theft, Conversion, Conspiracy, Interference with Prospective Business Advantage: Parrot Film Co vs. Kelly E. Iniguez, Tru Vu Drive In, Egyptian Theater, LLC, Delta Theaters, LLC, Herber City Theater, V6 Media, et al  
[Plaintiff]  
<Colorado District Court, Delta County; Case No: 20CV>
115. Breach of Contract, Tortious Interference, Fraud and Intentional Deceit, Negligent Misrepresentation, Conversion, Breach of Fiduciary Duty, Unjust Enrichment: Jiae Lee vs. Jeffrey Lee, Dong Yeoun Lee, a/k/a Damon Lee, Creative Global Investment, Inc., and Grace Min

- [Plaintiff and Counterclaim Defendant] {Expert Report – 2020; Trial Testimony - 2022}  
<U.S. District Court, California Central; Case No: 2:19-cv-8814 and 2:19-cv-9564>
116. Deprivation of Rights of Publicity, Violation of Rights of Publicity, False Association Under Section 43(a) Lanham Act, Unjust Enrichment: **Ryan Guettler vs. Hyper Cycles, Inc., Sanfu, Inc., Clay Goldsmid, Todson, Inc., and Walmart, Inc.**  
[Plaintiff] {Expert Report – 2020}  
<U.S. District Court, California Central; Case No: 2:19-cv-7839-DSF-AS>
117. Copyright Infringement: **Artem Stollarov p/k/a Arty vs. Marshmello Creative, LLC, Christopher Comstock, p/k/a Marshmello, Joytime Collective LLC, Daniel Campbell Smith, Steven McCutcheon p/k/a Steve Mac, Marshmello Music LLC, Rokstone Music Limited, WWKD Limited, Kobalt Music Publishing American, Inc., Polygram Publishing Inc., d/b/a Universal Polygram International Publishing.**  
[Plaintiff] {Expert Report – 2021}  
<U.S. District Court, California Central; Case No: 2:19-cv-3934-PSG (JPRx)>
118. Copyright Infringement, Breach of Contract, Breach of Fiduciary Duty, Conversion, Misappropriation of Trade Secrets, Violation of Virginia Computer Crimes Act, Common Law Conspiracy, Conspiracy in Violation of Va. Code 18.2-499-500: **American Medical Experts, LLC vs. Ronny Nizar Hamad and Prime Medical Experts, LLC.**  
[Defendant] {Expert Report – 2021}  
<U.S. District Court, Eastern District of Virginia; Case No: 1:20-cv-1074>
119. Inverse Condemnation, Public Nuisance, Private Nuisance, Trespass, Violation of Public Utilities Code Section 2106, Violation of Health & Safety Code section 13007, Negligence, Negligent Interference with Prospective Economic Advantage, and Premises Liability.: **Rudolph Saldamando, D.D.S; Malibu Grapes; Brenton Brown, et al; vs. Southern California Edison Company and Edison International**  
[Plaintiffs] {Expert Report – 2021}  
<Superior Court of State of California, County of Los Angeles; Case No. 18STCV056485>
120. Breach of Contract: **Country Breeze Ventures, LLC vs. Jordan Outdoor Enterprises, LTD., Realtree, vs. J&M Concepts, LLC**  
[Defendant] {Expert Report – 2021}  
<U.S. District Court, Georgia Middle; Case No: 4:18-cv-00172-CDL>
121. Direct Copyright Infringement, Contributory Copyright Infringement, and Vicarious Copyright Infringement: **Eight Mile Style, LLC and Martin Affiliated, LLC vs. Spotify USA, Inc., and Harry Fox Agency, LLC vs. Kobalt Music Publishing America, Inc.**  
[Plaintiff] {in progress}  
<U.S. District Court, Tennessee Middle; Case No: 19-CV-00736>
122. State Antitrust Statutes, Unjust Enrichment, Class Action: **Plaintiff’s Class v TDK and NHK.**  
[Third-party] {Expert Declaration – 2021}  
<U.S. District Court, California Northern; Case No: 19-md-02918-MMC>
123. Copyright Infringement: **Arni Larusson P/K/A Ice Starr vs. Jeremy Biddle a/k/a Yung Bleu aka Bleu Vandross, Taquari Hatch a/k/a RESRV, Torence Hatch a/k/a Boozie Badzaa, Bad Azz Music Syndicate, LLC, Bad Azz Music Publishing, LLC, Bad Azz**

- Records, LLC, Bad Azz Management LLC, Bad Azz, LLC, Vandross Music Group, Inc, Sony Music Entertainment, Columbia Records, Empire Distribution, 916 Entertainment Group, Vice and Play Productions, Horus Music Limited, Broadcast TV Corp.**  
[Plaintiff]  
<U.S. District Court, New York Southern; Case No: 1:21-cv-4895>
124. **Defamation: Ning Yuan Chang vs. Sing Tao Daily, Sing Tao Newspapers LTD, Sing Tao Radio, Bei Qin**  
[Defendants]  
<Superior Court of California, County of San Mateo; Case No: 18 CIV 03329>
125. **Trademark Infringement, Unfair Competition, State Law Dilution, Georgia Uniform Deceptive Trade Practices Act: Alfa Corporation vs. Alpha Financial Markets Consulting, Inc & PLC & UK Ltd.**  
[Defendants]  
<U.S. District Court, Georgia Northern – Atlanta Division; Case No: 1:20-cv-05207-ELR>
126. **Violation of Fair Labor Standards Act, Class Action: Karrene Phillips, Wayne Shepperd and Clarence Woods, individually and on behalf of all others similarly situated vs. County of Riverside.**  
[Plaintiff] {Expert Declaration – 2022; Expert Report – 2022; Deposition Testimony – 2022}  
<U.S. District Court, California Central; Case No: 5:19-cv-01231>
127. **Notice of Opposition: Oscar Wilde Spirits, Ltd. vs. Seastar Enterprises, Inc.**  
[Applicant] {Expert Report – 2022}  
<United States Patent and Trademark Office Before the Trademark Trial and Appeal Board; ESTTA Tracking Number: ESSTA1149052>
128. **Breach of Contract, Breach of Fiduciary Duty, Breach of Duty of Loyalty, Usurpation of Corporate Opportunity, Intentional Interference with Prospective Economic Advantage, Receiving and Withholding Stolen Property, Unfair Competition: M/H VCCP, LLC f.k.a. Muh-Tay-Zik Hof-Fer, LLC vs. Stephanie Farmas, James Barrett and Optimism LLC**  
[Plaintiff & Counter Defendants]  
<Superior Court of California, County of San Francisco; Case No: CGC-21-591449>
129. **Copyright Infringement, Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealings: Dish Network L.L.C., and Sling TV L.L.C., vs. Asia TV USA Ltd., Asia Today Ltd., and Living Communications Inc.**  
[Defendants & Counter Plaintiffs] {Expert Report – 2022, Declaration – 2022}  
<U.S. District Court, New York South>
130. **Direct Copyright Infringement and Contributory Copyright Infringement: Associated Production Music, LLC vs. The Vail Corporation.**  
[Defendant] {Expert Report – 2022, Deposition Testimony – 2022}  
<U.S. District Court, California Central; Case No: 2:21-cv-04799 SB (Ex)>
131. **Breach of Contract: VitaBest Nutrition, Inc vs. Dr. Rath Health Programs B.V. and Dr. Rath International**  
[“Plaintiffs & Counter Defendants”] {in progress}

- <Superior Court of California, County of Orange; Case No: 30-2019-01114358-CU-BC-CJC>
132. Fraud & Deceit, Fraud & Deceit, Civil Conspiracy, Breach of Contract, Breach of Implied Covenant of Good Faith & Fair Dealing; Intentional Misrepresentation, Negligent Misrepresentation, Unjust Enrichment, Constructive Trust, Accounting. **Retro Video, Inc. vs. Direct Holdings Americas Inc., Direct Holdings Global, LLC, Mosaic Media Investment Partners, LLC, Christopher Hearing, Theodore Mackinney, Kenneth Friedli, Kelly Shine, Lisa Hollett, Gary Newman, Universal Media, Inc., John Page and Eric Kulberg.**  
[Defendant] {Expert Report – 2022, Deposition Testimony - 2022}  
<Superior Court of California, County of Los Angeles; Case No: 20ST CV06971>
133. Trademark Infringement, Trademark Counterfeiting, Trademark Dilution, False Designation of Origin, Unfair Competition and Unjust Enrichment. **Wearable Shoe Tree, LLC vs. Crep Protect Inc., Crep Protect Ltd., Israel Arteaga and John Doe.**  
[Defendant] {Expert Report – 2022}  
<U.S. District Court, Texas Eastern (Sherman Division); Case No:4:21-cv-00578-SDJ >
134. Class Action Complaint for Violation of Fair Labor Standards Acts. **Briana Ribota, et al vs. County of San Bernardino**  
[Plaintiffs] {Expert Report – 2022, Deposition Testimony - 2022}  
<U.S. District Court, California Central; Case No: 5:20-cv-00505>
135. False Claims Act, Making or Using False Records or Statement to Cause Claim to be Paid. **United States of America and the States of Arkansas, California, Colorado, Connecticut, Delaware, The District of Columbia, Florida, Georgia, Hawaii, Illinois, Indiana, Iowa, Louisiana, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Oklahoma, Rhode Island, Tennessee, Texas, Virginia, Washington, and Wisconsin ex rel. The Dan Abrams Company, LLC vs. Medtronic PLC, Medtronic, Inc., Medtronic Sofamor Danek USA, et al.**  
[Plaintiffs] {in progress, Expert Report – 2022, Deposition Testimony - 2022}  
<U.S. District Court, California Central; Case No: 15-cv-01212 JAK ASX>
136. Copyright Infringement, Equitable Accounting, Breach of Contract, Constructive Trust. **Predestined Entertainment, LLC and Tamera Hildebrand-McDowell vs. Webber Films, LLC, Joshua Webber, Riveting Entertainment, LLC, Gravitas Ventures, LLC, Fathom Events.**  
[Plaintiffs]  
<U.S. District Court, California Central; Case No: 2:21-cv-00729-FMO-E>
137. Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealing, Fraud and Deceit-Intentional Misrepresentation & Negligent Misrepresentation & Concealment, Tortious Interference with Contract & Prospective Business Advantage, Unfair Business Practices and Unjust Enrichment. **Fate Therapeutics vs. Shoreline Biosciences, Inc., Dan S. Kaufman, Kleantthis G. Xanthopolos, et al.**  
[Plaintiffs] {in progress}

- <Superior Court of California, County of San Diego; Case No: 37-2022-00018260-CU-BT-CTL>
138. Breach of Contract, Trademark Infringement, Trademark Dilution and Unfair Competition: **Juanita’s Food’s vs. Dominguez Family Enterprises, Inc.**  
[Defendant] {Expert Report – 2023, Rebuttal Report - 2023}  
<U.S. District Court, California Central; Case No: 2:22-cv-06049-PA-PLAx>
139. Breach of Contract, Professional Negligence/Legal Malpractice, Fraud & Deceit – Intentional, Negligent Misrepresentation, Breach of Fiduciary Duty: **Kurt Knutsson and Woojivas, Inc., vs. Judith Salkow Shapiro, San Pasqual Fiduciary Trust Company.**  
[Plaintiffs] {in progress, Expert Report - 2023}  
<Superior Court of California, County of Los Angeles; Case No: 18STCV04752>
140. Breach of Contract: **Rye Patch Petroleum, Inc. v. Lisa Watt, Rye Patch Holding Corp.**  
[Defendants] {in progress}  
<Superior Court of California, County of Riverside; Case No: CVSW2203451>
141. Class Action Complaint for Violation of Fair Labor Standards Acts: **Jodi Garness, et al vs. County of San Bernardino.**  
[Plaintiffs] {in progress}  
<U.S. District Court, California Central; Case No: 5:20-cv-00585-JGB-KK>
142. Malicious Prosecution, Abuse of Process, Slander of Title and Conspiracy: **David P. Lennon et al v. Realty Kats, LLC et al.**  
[Plaintiffs] {in progress, Expert Report - 2023}  
<U.S. District Court, California Northern; Case No: 3:2020cv02258>
143. False Claims Act – Presentation of False Claims, False Claims Act – Making or Using False Record or Statement, False Claims Act – Conspiracy to Violate the Federal False Claims Act, Violation of Retaliation Statute 42 U.S.C. §3730(h), and Civil Penalties Under FIRREA 18 U.S.C. §1833a: **United States of America ex rel. Stacey Brown v. Pinnacle Bank, PB Financial Holdings.**  
[Plaintiff] {Expert Report - 2023}  
<U.S. District Court, Arizona; Case No: CV-19-04706-PHX-SPL>
144. Breach of Contract, Breach of Implied Covenant of Good Faith and Fair Dealings, Fraud, and Negligent misrepresentation: **Diamedica Therapeutics, Inc., v. Pharmaceutical Research Associates Group V.V.**  
[Claimants] {Expert Report - 2023}  
< Netherlands Commercial Court, NCC District Court, Case Number; NCC 22/018 (C/13/730389)>
145. Breach of Contract, Copyright Infringement. **Design with Friends, Inc. et al v. Target Corporation.**  
[Plaintiffs] {in progress, Expert Report – 2023, }  
<U.S. District Court, Delaware; Case is 1:21-cv-01376>