

SIDNEY P. BLUM
CPA, CFE, CPEA (E)(H&S), CFF

(818) 631-3192

2017 Surgent California CPA of the Year

2016 Corporate America News Forensic Services Expert Witness of the Year

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

2012 Certified Fraud Examiner of the Year

ECONOMIC DAMAGES, IP, AND FRAUD EXPERT WITNESS

Range of Experience

An economic damages expert with more than 30 years of experience opining on financial forensics, lost profits, royalty auditor professional competency and fraud. A world leading expert on royalty auditing and standards. Former Big 4 Partner and Chief Audit Officer at Beats Electronics until its sale to Apple. A career split between leading companies (Disney, Oxy, Unocal) and CPA firms. An author of two books on financial terms in agreements (Oxford University Press & LexisNexis).

Complex Business Litigation and Intellectual Property Expert Witness

Expert witness in more than 60 cases in Federal, State, arbitration, and USITC matters. Case experience includes contract breach, complex commercial litigation, patent, trademark, copyright, wrongful termination, false advertising, personal injury, energy, partnerships, and professional accounting standards. His clients have won more than 90% of the cases and his calculations are generally accepted over other experts. Deep industry expertise in entertainment, apparel, energy, consumer products, medical, construction, licensing, manufacturing, software, hardware, and toys.

Royalty Audits & Agreements

Mr. Blum led the national royalty audit practices for Big 4 firms Ernst & Young and KPMG where he also wrote the global contract audit methodologies. His clients have ranged from industry leaders to individuals. Commonly audited industries include consumer products, electronics, software, apparel, media and entertainment, medical devices, pharmaceuticals, toys, foods, and automotive. He also frequently talks about royalty agreements to bar organizations, law firms and at major events. He testifies on royalty auditor compliance within AICPA Standards.

Fraud & Forensics

Having led more than 1,500 forensic investigations, Mr. Blum was named the “Certified Fraud Examiner (CFE) of the Year” in 2012, by the Association of CFE’s. Later, Mr. Blum was elected as one of five ACFE board members and Vice Chair of the Board of Regents for 2016-2017. The Regents has authority over the admission of members and examination standards. The Board is also responsible for establishing, modifying, and enforcing the ACFE Code of Professional Ethics and all other matters necessary to maintain the high standards of the ACFE.

Sample Testimony in Landmark Cases

- Jillian Michaels v. Lionsgate: free video content released on YouTube (\$5.8 million)
- MBC v. Create New Technology: DMCA theft of cable signals (\$66.7 million)
- Converse, Inc. vs. Highline United: USITC trademark case for defense

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WORK EXPERIENCE

Shareholder

Flare, Inc. (August 2016–present)

- Financial damages, royalty audit and forensics expert witness and consultant. Royalty auditor.

Managing Director

Stout, Risius, Ross (2014–2016)

- West Coast in charge of litigation support and royalty audit.

Chief Audit Officer / Head of Audit

Beats Electronics, LLC (2012–2014)

- Hired by the client and with Beats from one employee to sale to Apple.
- Established internal audit department. Strategic consultant to executive management.

Partner – Royalty & Contract Audit and Litigation Support

Green Hasson & Janks, LLP (2009-2012)

- Partner in charge of royalty & contract audit and litigation support.

Partner - In Charge of Forensic Advisory Services

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)

- Partner in Charge: West Region Royalty Audit Services.
- 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 Auditor

Unocal Corporation (1992-1995)

Staff Auditor

Occidental Petroleum (1989-1992)

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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"

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CERTIFICATIONS

- Certified Public Accountant (California & New York)
- Certified Fraud Examiner
- Certified Professional Environmental Auditor in Health & Safety
- Certified Professional Environmental Auditor in Environmental Compliance
- Certified in Financial Forensics

HONORS, AWARDS, OTHER

- “California CPA of the Year” (2017)
- “Certified Fraud Examiner of the Year” (2012)
- Vice-Chair, Board of Regents. Association of Certified Fraud Examiners (2016-2017)
- “National Innovation Award.” Ernst & Young (1st & 2nd place)
- “Forensic Services Expert Witness of the Year.” Corporate America News (2016)

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
[Plaintiff] {Expert report, deposition & trial testimony}
2. Class Action – Compensation/Tips: Class vs. The Coffee Bean & Tea Leaf
[Plaintiff] {Expert report}
3. Partnership Dispute, Wrongful Termination, Breach of Contract: PVD Coatings vs. Neville
[Defendant] {Expert report, deposition & trial testimony}
4. Breach of Contract: Donald Kushner, Charlize Theron, Christina Ricci et al vs. Media 8
[Plaintiff] {Expert report, deposition & trial testimony}
5. Real Estate Construction Defect, Breach of Contract: Cardenas vs. Mulligan, et al
[Plaintiff] {Expert report, deposition testimony}
6. Wrongful Termination, Non-Payment of Creative Royalties: Richard Thomas Correll vs. The Walt Disney Company
[Plaintiff] {Expert report}
7. AICPA Standards - Royalty Auditor Professional Competency, Breach of Contract: Qualcomm vs. Licensee
8. Breach of Contract: United States Polo Association vs. J.R.A., Limited (aka: Jordache Enterprises, Inc.)
[Plaintiff] {Report, deposition & trial testimony}
9. Breach of Contract, Partnership dispute, Royalty Underpayment: Free Films, Inc. v. EMP, Inc.
[Defendant] {Expert report}
10. 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
[Plaintiff] {Expert report, deposition & trial testimony – 2016/2017}

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11. 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.
[Defendant] {Expert report – 2017}
12. 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.
[Plaintiff] {in process}

EXPERT WITNESS EXPERIENCE – FEDERAL & STATE

13. Fraud, Ponzi Scheme, Class Action: Class vs. Triad Holding Company (aka: Adnan Khashoggi)
[Plaintiff] {Expert report}
< Superior Court of California >
14. Eminent Domain, Unpaid Royalties: Advanced Development Holdings vs. Brea Canyon Oil
[Defendant] {Expert report, deposition & trial testimony}
< Superior Court of California >
15. Theft of Trade Secrets, Breach of Contract: Berg-Nelson Company vs. Advanced Sealing & Supply and Chevron
[Plaintiff] {Expert report, deposition & trial testimony - 2009}
< Superior Court of California >
16. Domestic Dispute - Misappropriation of Assets, Fraud: Tawney Kitaen vs. Phil Cyburt
[Plaintiff] {Expert report, deposition testimony - 2009}
< Superior Court of California – Los Angeles District; Case No. BC375767 >
17. 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 >
18. Copyright Infringement: LA Printex Industries vs. J.C. Penney Company, Ross Stores, Kellwood Company, et el
[Defendant] {Expert report - 2009}
<U.S. District Court – California Central; Case No. CV08-02758 GHK (JTLx) >
19. 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) >
20. 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 >
21. 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 >
22. Breach of Contract: Heller Real Properties vs. Lonnie C. Blanchard
[Defendant] {Expert report}
< Superior Court of California – Los Angeles District; Case No. BC 409710 >
23. Trademark Infringement: Wham-O vs. Manley Toys
[Defendant] {Expert report - 2010}
<U.S. District Court - California Central; Case No. CV-08-01281 RSWL (CWx) >

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24. Attorney Malpractice: Westdale Holdings, LLC and Parham “Paul Soroudi” vs. Hochman, Linda Associates, Henry Shalom, etal
[Defendant- Hochman, only]
<Superior Court of California – Los Angeles District; Case No. 423213>
25. 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, deposition - 2011}
<U.S. District Court-Minnesota; Civil No. 09CV-1091>
26. Royalty Dispute & AICPA Standards - Royalty Auditor Professional Competency: MPEG LA LLC vs. Nero
[Defendant]
<Superior Court of CA – Los Angeles District; Case No. BC 427817>
27. Sherman Antitrust Act: Nero vs. MPEG LA, LLC
[Plaintiff]
<U.S. District Court - California Central; Case No. 10-cv-3672-MRP-RZ>
28. 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>
29. Wrongful Termination: Jacks vs. Chevron
[Plaintiff] {Expert report, deposition testimony 2011}
<U.S. District Court – California Northern; Case No. C09-4523 JSW>
30. Trademark Infringement: 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>
31. Trademark Infringement: Gary Legator vs. Nordstrom, Fortune Swimwear
[Defendant] {Expert report}
<U.S. District Court – California Central; Case No. CV11-04136 PA (Ex)>
32. 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>
33. Wrongful Termination, Failure To Pay Commissions, Special Damages, Breach of Contract. Karen Forman vs. Kregel Spamer Vance LLC; dba: Domain Talent Agency
[Defendant]
[Defendant] {Expert report, deposition & trial testimony - 2012}
<Superior Court of California – Los Angeles District; Case No. BC 462838>
34. 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 v. Chevron Corporation
{<U.S. District Court – California Central; Case No. 2:13-cv-03177>
35. Book Valuation: Paula Schofield vs. Andrew S. Cook
[Petitioner] {Expert report, deposition & trial testimony - 2015}

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- <Superior Court of California – County of Orange; Case No. 13/d006203>
36. 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>
37. AICPA Standards - Royalty Audit, Professional Duties, Breach of Contract: Traxxas, LP vs. Feld Motor Sports, Inc.
[Defendant] {Expert report, deposition & trial testimony – 2015}
<U.S. District Court for the Eastern District of Texas, Sherman Division; Case No. 4:14-CV00543.RC-ALM>
38. AICPA Standards - Royalty Auditor Professional Competency: East West Sounds, Douglas Rodgers vs. Deepwell, Inc.
[Plaintiff] {Expert report - 2012}
39. 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>
40. 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>
41. 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>
42. Trade Dress Expert & Marketing Expert – Section 337 of the Tariff Act of 1930: Converse, Inc. vs. Highline United, et al
[Defendant] {Expert report, deposition & trial testimony - August 2015}
<US International Trade Commission, Investigation No. 227-TA-936>
43. Patent Infringement, Breach of Contract, Tortious Interference & Covenant of Good Faith: California Expanded Metal Products Co., vs. ClarkWestern Dietrich, BlazeFrame, et al
[Plaintiff & Respondent] {three expert reports, deposition testimony – 2015}
<U.S. District Court, California Central; Case No. CV-12-10791-DDP-MRWx>
44. Breach of Contract, Fraudulent Misrepresentation and Negligent Misrepresentation: E.I. Du Pont De Nemours and Company vs. Medtronic Vascular, Inc.
[Defendant] {Expert report, deposition testimony – 2012}
<Superior Court of the State of Delaware; Case No. 280,2013>
45. Patent Infringement: Carsar, LLC & Aspen Medical Products vs. DeRoyal Industries, Inc.
[Plaintiff] {Expert report, deposition testimony – 2015}
<U.S. District Court, California Central; Case No. SACV14-01141 CJC (ANx)>
46. Breach of Contract, Patent Infringement, AICPA Standards - Royalty Auditor Independence: Rehco, LLC vs. Spin Master, LTD.
[Defendant & Counterclaimant] {Expert report – 2016}
<U.S. District Court, Northern District of Illinois; Case No. 13-CV-02245>
47. 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)

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- [Plaintiff] {Expert report - 2016}
<U.S. District Court, California Central; Case No. 2:15-CV-06203 PA (SSx)>
48. 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>
49. Patent Infringement: **Larry Tang v. Northpole Ltd and Tofasco of America, Inc.**
[Plaintiff] {Expert report – 2016}
<U.S. District Court, Western District of Arkansas; Case No. 11-5112>
50. 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.. v. 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>
51. 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** (Grand Theft Auto)
[Plaintiff] {Expert report – 2016}
<Supreme Court of the State of New York, County of New York; Index No. 651920/2016>
52. 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>
53. 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>
54. 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 20th Judicial District in and for Lee County, Florida – Civil Division; Case No. 15-CA-2065>
55. Personal Injury: **Travis Smith & Dina Poppleton-Smith vs. Hole Mole Restaurant, Inc., Taneha Brooks**
[Plaintiff] {Expert report, deposition testimony – 2016}
<Superior Court of California, Los Angeles; Case No. BC562843>
56. 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**

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- 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)>
57. Personal Injury: Olivier A. Taillieu vs. Susan Elaine Crawford
[Plaintiff] {Expert report - 2015}
<Superior Court of California, Los Angeles District; Case No. BC615719
58. 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, deposition testimony - in progress}
<U.S. District Court, California Northern; Case No. 3:15-cv-0557-RS>
59. Nullification of Certificate of Cancellation; Wrongful Dissolution, Judicial Order to Expel, Correction of Inventorship; Breach of Fiduciary Duty, Declaratory Judgment 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>
60. 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>
61. Patent Infringement: Dexcowin Global, Inc. v. Aribex, Inc.
[Defendant and Cross Complainant] {Expert report, deposition testimony - 2017}
<U.S. District Court, California Central; Case No: 2:16-cv-000143-FMO-AGR>
62. 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 Silvergate
[Defendant and Cross Complainant] {Expert report, deposition testimony - 2017}
<U.S. District Court, Northern District of Georgia, Atlanta Division; Case No: 1:16-CV-00038-WSD>
63. 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>
64. 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}

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- <U.S. District Court, Florida Middle – Fort Myers Division, Case No. ____>
65. Patent Infringement: Drop Stop LLC, vs. Jian Qing “Johnny” Zhu, Zake International, Inc, Zake USA, 3BTech, 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>
66. 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 Completion 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>
67. 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] {in progress}
<Superior Court of the State of California in and for the County of Alameda; Case No. RG-830541>
68. 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: >
69. 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
<Superior Court of the State of California for the County of Los Angeles; Case No.:SC126100>
[Plaintiff] {in progress}
70. Design Patent Infringement: Spigen Korea Co., LTD vs. Modne, Inc. and Does 1 to 10
<U.S. District Court, California Central; Case No: 2:17-cv-06674 SJO (FFMx)>
[Plaintiff] {in progress}
71. 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
<U.S. District Court, California Central; Case No: 2:18-cv-00640-SVW (KSx)
[Plaintiff] {in progress}
72. 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.
<U.S. District Court, California Northern; Case No: 4:17-cv-04732-PJH>
[Plaintiff] {in progress}
73. Copyright Infringement: Bluewater Music Services Corporation; Bluewater Music Corporation vs. Spotify USA, Inc.

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<U.S. District Court, Tennessee Nashville; Case No: >
[Plaintiff] {in progress}

74. Copyright Infringement: **Robert Gaudio d/b/a Seasons Four Music, All Seasons Music, New Seasons Music, Gavadima Music, Seasons Music; The Four Seasons Partnership vs. Spotify USA, Inc.**

<U.S. District Court, Tennessee Nashville; Case No: >
[Plaintiff] {in progress}

75. 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.**

<U.S. District Court, Tennessee Nashville; Case No: >
[Plaintiff] {in progress}

76. 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.**

<U.S. District Court, Tennessee Nashville; Case No: >
[Plaintiff] {in progress}

77. Copyright Infringement, Vicarious and/or Contributory Copyright Infringement: **Klauber Brothers, Inc v. Urban Outfitters, Inc; Real Underwear, Inc.**

<U.S. District Court, California Central; Case No: 2:18-cv-03509-SVW-E>
[Defendant] {Report Issued: September 2018}