

# EXHIBIT A

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UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA - EASTERN DIVISION

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19 JOANNE SIEGEL and LAURA  
SIEGEL LARSON,

Plaintiffs,

20 vs.

21 TIME WARNER INC., WARNER  
COMMUNICATIONS INC., WARNER  
22 BROS. ENTERTAINMENT INC.,  
WARNER BROS. TELEVISION  
23 PRODUCTION INC., DC COMICS,,  
and DOES 1-10,

24 Defendants.

Case Nos. [Consolidated for  
Discovery]:

04-8400 SGL (RZx) ✓

04-8776 SGL (RZx)

Hon. Stephen G. Larson, U.S.D.J.

Hon. Ralph Zarefsky, U.S.M.J.

25  
26  
27 **STIPULATION AND**  
**~~PROPOSED~~ ORDER RE:**  
**EXPERT DISCOVERY**  
**SCHEDULE**

28 AND RELATED COUNTERCLAIMS.

NOV 17 2006  
*[Handwritten Signature]*  
*(94)*

ORIGINAL

1 Defendants Time Warner Inc., Warner Communications Inc., Warner Bros.  
2 Entertainment Inc., Warner Bros. Television Production Inc., and defendant and  
3 counterclaimant DC Comics (collectively "Defendants") and plaintiffs Joanne  
4 Siegel and Laura Siegel Larson (collectively "Plaintiffs"), by and through their  
5 respective attorneys of record, hereby stipulate as follows:

6 WHEREAS Plaintiffs' supplemental answers to Defendants'  
7 Interrogatories No. 3(c) and 3(d) are currently due on November 10, 2006.

8 WHEREAS Plaintiffs have requested additional time to serve supplemental  
9 answers to those interrogatories and Defendants have agreed to stipulate before  
10 the Magistrate Judge to an additional 12 days, making those supplemental  
11 answers due on November 22, 2006;

12 WHEREAS Defendants' copyright infringement expert will need to  
13 consider and evaluate those supplemental answers to prepare his expert report;

14 WHEREAS the current expert discovery deadlines set forth in Judge Lew's  
15 April 25, 2006 Order provide that moving reports are due on December 22, 2006,  
16 rebuttal reports are due on January 19, 2007, and the expert discovery cut-off is  
17 February 16, 2007; and

18 WHEREAS the parties are agreeable to extending the expert discovery  
19 deadlines for a period of three weeks each to allow Defendants' expert adequate  
20 time to evaluate Plaintiffs' supplemental interrogatory answers;

21 NOW THEREFORE, IT IS HEREBY STIPULATED AND AGREED by  
22 the parties, subject to the approval of the Court, that the expert discovery dates set  
23 forth in Judge Lew's April 25, 2006 Order be modified as follows:

- 24 1. The Parties' moving expert reports are due on January 12, 2007;
- 25 2. The Parties' rebuttal expert reports are due on February 9, 2007; and
- 26 3. The expert discovery cutoff is March 9, 2007.

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28

1 Respectfully submitted,

2 DATED: November 10, 2006

FROSS ZELNICK LEHRMAN & ZISSU, P.C.  
PERKINS LAW OFFICE, P.C.

3  
4 -and-

5 WEISSMANN WOLFF BERGMAN  
6 COLEMAN GRODIN & EVALL LLP

7 By:   
8 Michael Bergman

9 Attorneys for Defendants and Counterclaimant

10 DATED: November 10, 2006

LAW OFFICES OF MARC TOBEROFF, PLC  
11 Marc Toberoff  
12 Nicholas C. Williamson

13 By:   
14 Nicholas C. Williamson

15 Attorneys for Plaintiffs/Counterclaim-Defendants  
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ORDER

Based upon the stipulation and for good cause shown,

**IT IS HEREBY ORDERED** that the expert discovery dates set forth in Judge Lew's April 25, 2006 Order shall be modified as follows:

1. The Parties' moving expert reports are due on January 12, 2007;
2. The Parties' rebuttal expert reports are due on February 9, 2007; and
3. The expert discovery cutoff is March 9, 2007.

Dated: 11-15-06

  
 HON. STEPHEN G. LARSON  
 UNITED STATES DISTRICT JUDGE

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PROOF OF SERVICE  
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STATE OF CALIFORNIA )  
 ) ss.  
COUNTY OF LOS ANGELES )

I am employed in the County of Los Angeles, State of California; I am over the age of 18 and not a party to the within action; my business address is 9665 Wilshire Blvd, Suite 900, Beverly Hills, CA 90212. On the date shown below, I served the foregoing document described as **STIPULATION AND [PROPOSED] ORDER RE: EXPERT DISCOVERY SCHEDULE** on the interested parties in said action, by placing a true copy thereof enclosed in a sealed envelope, addressed as follows:

Marc Toberoff, Esq.  
Nicholas C. Williamson, Esq.  
Law Offices of Marc Toberoff, PLC  
2049 Century Park East, Suite 2720  
Los Angeles, CA 90067

**XX (BY MAIL)** I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on that same day with postage thereon fully prepaid at Beverly Hills, California. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

**XX (FACSIMILE SERVICE)** I caused such document(s) to be transmitted via facsimile to the offices of the addressees at the numbers listed above.

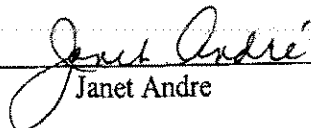
**(PERSONAL SERVICE)** I delivered such documents by hand to the individuals listed above.

**(BY FEDERAL EXPRESS)** I caused a copy of such document(s) to be delivered to the offices of the addressee(s) via Federal Express, next business day delivery service.

Executed on **November 13, 2006**, at Beverly Hills, California.

**STATE** I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

**XX FEDERAL** I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

  
Janet Andre

# EXHIBIT B

**EXPERT REPORT  
OF STEVEN D. SILLS**



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I.

**INTRODUCTION**

I am Founder and President of Sills & Gentile, Certified Public Accountants and I was retained by counsel for Joanne Siegel and Laura Siegel Larson ("Plaintiffs") to provide an opinion regarding the reporting of profits to Plaintiffs by Time Warner Inc., Warner Communications Inc. Warner Bros. Entertainment Inc., Warner Bros. Television, Inc and DC Comics ("Warner") for the exploitation of the characters Superman and Superboy ("Characters").

In forming my opinions, I have relied upon accounting data provided in discovery. In addition, my opinions are based on my work experience and expertise in motion picture, television and merchandising accounting.

I reserve the right to amend and update these opinions and to develop further opinions based on additional information.

**II.**

**DOCUMENTS REVIEWED AND RELIED  
UPON**

The documents reviewed and relied upon in forming my opinions consist of the following Bates Numbered Documents:

WB004199-WB004231

WB005670-WB005692

WB005801-WB005803

WB005809-WB005829

WB007650-WB007689

WB010249-WB010308

WB015659 – WB016260

WB016275 – WB016483

WB016550 – WB016619

WB017241 – WB017712

WB018994 – WB019149

WB019443 – WB019465

WB128191 – WB129639

DC00053475- DC00053486

DC00059325-DC00059350

Exhibits 37-39 to the deposition transcript of Reginald Harpur

### III. OPINIONS

I have been performing audits at Warner Bros. since 1982 and am familiar with the books and records made available to me during an audit. For more than 20 years, I have taught motion picture accounting for the California CPA Society. I assisted Plaintiffs' counsel in preparing their discovery requests so that I would have the documents necessary to properly assess, quantify and test the total profit earned by Warner from its exploitation of the Characters. Based on the extensive audits that I have conducted of Warner over the years it is clear that Warner keeps such financial documents and records in the ordinary course of business. Unfortunately, after reviewing the scant and incomplete financial documents produced by Warner, it is clear that Warner did not fully respond to Counsel's request and that many additional documents, as originally requested, remain necessary to properly determine an accounting to Plaintiffs with respect to the Characters and new derivative works in question.

#### Feature Films:

In order to perform my analysis for the feature film "Superman Returns" I specifically requested via Plaintiffs' Requests for Production:

- The "Final Cost Report" for "Superman Returns"
- The "Production Bible" for "Superman Returns"
- All "actual" and "net" statements, reports or computer runs regarding "Superman Returns"
- All foreign and domestic "box office billing reports" for "Superman Returns"
- All reports and statements of box office gross revenues for "Superman Returns"
- All reports and statements, including "reverse invoices," reflecting revenue from foreign and domestic airlines for "Superman Returns"
- Theatrical exhibition agreements for "Superman Returns"
- Foreign and domestic television network agreements for "Superman Returns"
- The ITS System collection history report for "Superman Returns"
- "Income and expense runs" and the amount reported for each month since the initial theatrical release of "Superman Returns."
- Summary Video Cost Accounting System ("VCAS") reports for "Superman Returns"

- Detailed Sales Offices Reports for "Superman Returns"
- All complete domestic and foreign inventory reconciliations regarding the "Superman Returns" indicating units manufactured, units sold, units in ending inventory and details of any adjustments made.
- Video expense worksheets for "Superman Returns"
- Foreign home video release schedules for "Superman Returns"
- "Superman Return's" revenue from the United States Cable Royalty Tribunal.
- International Black Box Revenue for "Superman Returns"
- All schedules of actual residuals for "Superman Returns"
- Tax folders for territories in which foreign taxes have been charged for "Superman Returns"
- Documents reflecting gross revenues from the exploitation of "Superman Returns" in home video, DVD, television (incl. pay and cable)
- Documents reflecting gross revenues from merchandising, publishing, product placements and commercial tie-ins regarding "Superman Returns"

Notwithstanding Plaintiffs' Requests, of the above documents Warner appears to have produced only summaries of the following: advertising and other distribution costs; amortization of production cost, participation and residual accruals; and valuation adjustments. However, no detailed documentation was made available. Warner provided a summary of production cost for the film, but no detailed listing of such costs. In addition, Counsel's Requests for Production of Documents, at my suggestion, included Warner's Ultimate Projections for the Picture which would provide Warner's best estimate of the profitability of the film after it had been through the various forms of exploitation: theatrical, home video, free television, pay television, merchandising, music, etc. These documents were not provided.

Warner's records indicate that, for the period October 1, 2005 through June 30, 2006, "Superman Returns" has earned \$32,611,000 in revenue. A participation statement to Legend Pictures, LLC through August 31, 2006 reports gross receipts for the Picture of \$153,533,871. Warner's records also indicate that "Superman Returns" generated \$14,154,000 in merchandising revenues and \$7,279,000 in merchandising profits in the second quarter of 2006. No detail was provided supporting the cost of merchandising that reduced the revenues reported. Without this detail, we are unable to determine if such costs were paid to a related party, properly allocated to the film or any other number of issues that could arise.

A review of the Warner Consolidated Statements of Operations for the periods January 1, 2001 to June 30, 2006 indicate that Superman 1 and Superman 2 have generated a minimum of \$24,010,000 in revenue and \$14,669,000 in profit. No activity was shown for Superman 1 for 2001, 2002, 2004 and the first quarter of 2006. No activity was shown for Superman 2 for 2002, 2003, 2004 and the first quarter of 2006. However, It appears that, if films do not reach a certain revenue threshold, they are included within an "Other" category on the Statements. Therefore, the amounts earned for these two films could be substantially higher than the amounts indicated. Although both Pictures were initially released prior to April 1999, it is likely that a significant portion of the revenue has been generated from new home video releases, which the court may deem to be derivative works. For example, Superman II was re-cut by the director, Richard Donner and released in November 2006. According to Wikipedia, it is "essentially a completely new film."

Television:

The television series "Smallville" is produced by Warner Bros. and broadcast on the CW (formerly the WB) Network. CW is affiliated with Warner. In order to perform my analysis for the "Smallville" television series, I requested via Plaintiffs Request for Documents the following documents for the period commencing November 17, 2004 to the present:

- The final verified budget of each new episode of "Smallville"
- The "Final Cost Report" of each new episode of "Smallville"
- The "Production Bible" for each new episode of "Smallville"
- "Actual" and "Net" statements, reports or computer runs regarding "Smallville"
- The ITS System History Report for "Smallville"
- Network Contracts relating to "Smallville"
- Network Billing Master and Network Cash Receipts listings or statements
- Syndication agreements (including "barter")
- Revenue statements from the exploitation of "Smallville" in foreign and domestic television, including "pay" television, "basic cable" television and syndication.
- "Income and expense runs" for "Smallville"
- Summary Video Cost Accounting System ("VCAS") reports for "Smallville"
- Detailed Sales Offices Reports for "Smallville"

- All complete domestic and foreign inventory reconciliations regarding the exploitation of "Smallville" in home video
- Home video expense worksheets for "Smallville"
- Domestic and foreign home video release schedules for "Smallville"
- Documents from the United States Cable Royalty Tribunal for "Smallville"
- International Black Box Revenue for "Smallville"
- "Residual worksheets" including schedules of actual residuals paid for "Smallville"
- Tax folders for territories in which foreign taxes have been charged for "Smallville"
- Gross revenue from related publishing
- Gross revenue from related merchandising, publishing, product placement, and commercial tie-ins.
- All documents summarizing or listing each domestic and foreign licensee, distributor and licensing agent involved in "Smallville" merchandising
- Production cost computer runs regarding each "Smallville" episode
- Production amortization accounts or statements per "Smallville" season
- All "ultimates" or financial projections for "Smallville"
- Accountings, financial statements, projections and reports provided to DC Comics regarding "Smallville."
- Accountings, financial statements, projections and reports provided by Warner Bros. Television to Warner Bros. Entertainment regarding "Smallville."

The financial documentation provided by Warner, however, consisted merely of participation statements to various third parties (pursuant to non-applicable contractual definitions), merchandising reports, a licensing chart, "character likeness" reports to "Smallville" actors and an incomplete set of "Summary Estimated Final Cost" reports. This scant production prevents me from determining Warner's profits.



For one of the participants, the June 30, 2006 statement indicates Gross Receipts after Accounts Receivable of \$335,696,456. This amount excludes 50% of the merchandising revenue earned by the Series and likely only reports a 20% royalty on home video sales, or 1/5 of the actual revenue earned by Warner from video distribution. No detail was provided supporting distribution expenses or negative cost charged against the revenue. In addition, such statements include distribution fees, overhead and interest charges that are specific to and defined by the contract with the individual or entity to which they are reporting and do not reflect true out of pocket costs. Other statements were provided indicating that Warner is paying DC Comics, a related party, a gross participation on the Series. We are unable to determine if these payments are reflected in the statements to the other participants. The revenue reported would reflect amounts received by Warner, even though revenues from related party entities, such as Warner Home Video and the CW Network, are not entirely reflected in these amounts. As with "Superman Returns", ultimate revenue projections, which would reflect sales that have not yet been collected, were not provided for the Series though specifically requested. Although certain television contracts were provided in discovery, Warner did not include its ITS System History Report, a summary of such contracts, which reflects all the television sales of the Series on a worldwide basis. However, a schedule was provided indicating specific television sales of the Series with uncollected amounts of \$64,400,000.

The animated series, "Superman" was produced and broadcast on the WB Network in the late 1990's. The financial information provided consisted of a participation statement to DC comics through June 30, 2005. This statement reflects revenue of 47,282,774 and profit of \$9,136,759, excluding Warner Bros. internal fees and interest. However, no detail was provided supporting distribution expenses or negative cost charged against the revenue. In addition, such statements include distribution fees, overhead and interest charges that are specific to and defined by the contract with the individual or entity to which they are reporting and do not reflect true out of pocket costs. The revenue reported would reflect amounts received by Warner, even though revenues from related party entities, such as Warner Home Video and the WB Network, are not entirely reflected in these amounts.

The animated series, "Justice League" was launched on November 17, 2001 on the Cartoon Network, a Warner affiliate. The financial information provided in discovery included participation statements to DC Comics, Cartoon Network and Cartoon Network Latin America. When combined, these statements appear to reflect revenues in excess of \$51.8 million and profits of at least \$23 million before Warner Bros. internal fees and interest. However, no detail was provided supporting distribution expenses or negative cost charged against the revenue. We are unable to determine if any of the revenues are duplicative. The statements reflect home video revenue, which may only be a portion of what Warner has earned.



Home Video:

The documents produced by Warner included home video summaries covering the period from inception of distribution through September 2006 (Life To Date), indicating the following results for Superman-related titles:

“Justice League” – Net sales revenue of \$23,874,000 and Profit of \$12,598,000.

“Superman” Animated Series – Net sales revenue of \$16,092,000 and Profit of \$5,240,000.

“Krypto” – Net sales revenue of \$386,000 and Profit of \$45,000.

“Brainiac Attacks” – Net sales revenue of \$979,000 and Profit of \$241,000.

“Look Up In The Sky” – Net sales revenue of \$1,254,000 and a Loss of \$288,000.

Warner did provide a number of Warner Home Video documents that had been requested by Plaintiffs, such as VCAS P&L reports, but these reports do not reconcile with the home video summaries noted above. It is unknown if the schedules provided by Warner reflect all or a portion of Warner’s revenue, including revenue from licensees.

Merchandising:

The Warner Consolidated Statements of Operations for the periods January 1, 2001 to June 30, 2006 indicate the following merchandising revenues and profits for Superman-related properties:

“Superman Core Merchandising” – Revenues of \$37,436,000 and Profit of \$33,030,000.

“Justice League” – Revenues of \$26,607,000 and Profit of \$23,835,000.

“Superman” Animated Series – Revenues of \$11,777,000 and Profit of \$11,485,000.

“DC Super Heroes” – Revenues of \$1,340,000 and Profit of \$1,224,000.

“DC Justice League Of America Co-Publishing” – No revenue and a Loss of \$1,674,000.

It appears that, if the properties do not reach a certain revenue threshold, they are included within an “Other” category on the Statements. Therefore, the amounts earned for these properties could be substantially higher than the amounts indicated. We are also unable to tell whether the revenues reflect 100% of the amounts earned by Warner or only Warner Bros. Consumer Products’ share of such revenues pursuant to agreement with DC Comics. For example, if the Superman Core Merchandising represents Warner Bros. Consumer Products’ 25% share and does not reflect the 75% share of DC Comics, the actual revenue generated could be as much as 149,744,000.

A schedule entitled "Earned Merchandising Royalties for Superman for 4/1/99 to 11/8/06" was included in the discovery documents. The schedule listed various domestic and international contracts and the earned royalties totaled \$105,116,418. Another Schedule entitled "Unallocated Cash Receipts Superman Analysis Detail for Contracts Starting On or After 4/1/99 with a Superman Property Licensed" totaled \$299,076,800. We were unable to reconcile the amounts on these two schedules or either amount with the revenues and profits from the Consolidated Statements of Operations noted above.

Other Properties:

The documents produced by Warner referred to the following properties, which appear to be Superman-related:

"Science Of Superman"

"Superman; Doomsday 2007"

"The Death Of Superman"

"Legion Of Superheroes"

Conclusions:

While the documents produced by Warner reflect significant revenues and profits for Superman and Superboy related properties, the documents and information requested by Plaintiffs, but not produced by Warner, is needed to make a proper and complete determination of Warner's revenues and profits. In addition, minimal documentation was provided to support or justify the costs that purportedly reduced Warner's revenues to arrive at profit. In order for us to express an opinion on the actual amount due Plaintiffs in an accounting, Warner must provide the documents in its possession that on my advice have been requested by Plaintiffs.

**IV.**

**COMPENSATION**

My compensation is based on my regular hourly rate of \$400 per hour for accounting work and \$500 per hour for deposition or trial testimony. My fees are not contingent on the outcome of this matter.

**V.**

**PREVIOUS TESTIMONY**


I have been engaged as an expert throughout my career in the matters listed in Appendix A hereto.

**VI.**

**PUBLICATIONS**

I have authored several publications, all of which are listed on my Resume, attached hereto as Appendix B.

Respectfully submitted,



Steven D. Sills, President  
Sills & Gentile

January 12, 2007

APPENDIX A

Sills Litigation Engagements:

AFR v. Cooke Television ("Tarzan")  
Alda v. Fox ("M\*A\*S\*H")  
APA v. Disney ("Home Improvement")  
Arlington Productions Limited v. Warner Bros. Inc. ("The Masks Of Death")  
AXA Reinsurance UK, Plx and AXA Re v. Brent Baum, Peter Gurnrecht, Steven  
Stabler and John Williams  
AXAre v. Chase (Litto Productions)  
Becky Lynn Gritzke v. M.R.A. Holding, LLC ("Girls Gone Wild")  
Big Idea v. HIT Entertainment ("Veggie Tales")  
C N A v. Sony  
Canal + v. Artisan Entertainment, Inc.  
CBS Broadcasting, Inc. v. Carsey-Werner-Mandabach, LLC ("Cybill")  
DiBona v. Brunstein  
Eric Everhard, Inc. v. Red Light District  
Feltheimer v. Sony  
Garrison v. Warner  
HIH v. Chase (Phoenix Pictures)  
Ivy Street v. UTA ("Married With Children")  
Jacobs v. Disney ("Boy Meets World")  
Junction Films, Inc. et al. V. M8 Entertainment et al. ("Monster")  
Katzenberg v. Disney  
Lakeshore v. Medusa ("Runaway Bride")  
Lynch v. Lynch  
Marlens v. Warner ("Growing Pains")  
Mindfire Entertainment Inc. v. Regent Entertainment Worldwide, Inc. ("Free  
Enterprise")  
Montelban v. Columbia ("Fantasy Island")  
Moses v. Sweetland (Woody Allen Films)  
Namesake v. Cloud 10 ("Left Behind")  
Parallel Media vs. WorldWide Red Light District  
Peter Brennan v. Big Ticket Pictures, Inc. ("Judge Judy")  
Preminger v. Fox ("Trapper John, M.D.")  
Ruddy, et.al. v. CBS ("Walker, Texas Ranger")  
Selznick, et.al. v. Turner ("Gone With The Wind")  
Shandling v. Grey, et.al. ("Larry Sanders Show")  
Sheldon, et.al. v. Spelling ("Hart To Hart")  
Simon v. ICM ("The Simpsons")  
Slesinger v. Disney ("Winnie The Pooh")  
Stan Lee v. Marvel Enterprises, Inc. and Marvel Characters, Inc.

The Funny One LLC v. Lions Gate Films, Inc. (“Shriek If You Know What I Did  
Last Friday, the 13<sup>th</sup>”)  
Unity v. Universal (“Private School”)  
Vacco v. Apollo Theatre Foundation  
Viner v. Dove  
Waldron v. Warner (“Dukes of Hazzard”)  
Weaver, et.al. v. Fox (“Aliens”)  
William Morris Agency v. World Wrestling Federation  
Winifred Knight Newborn v. Classic Media, Inc. (“Lassie”)  
Zaentz v. Miramax (“The English Patient”)  
Zaentz v. New Line (“The Lord Of The Rings”)

## APPENDIX B

### RESUME OF STEVEN D. SILLS

EDUCATION: Southwestern University School of Law  
Los Angeles, California  
Juris Doctor, May 1987  
Admitted to the California Bar, December 1987

California State University, Northridge  
Northridge, California  
Bachelor of Science, Accounting, May 1977  
Certified Public Accountant, California, June 1979

### EXPERIENCE:

1990 – Present Sills & Gentile, Certified Public Accountants  
A Professional Corporation  
Formerly Sills & Adelman  
Founder and President

1977 – 1990 Laventhol & Horwath, Certified Public Accountants  
Partner

Audits of production and distribution of motion picture and television programs on behalf of third party participants; merchandise licensing royalty audits; valuation of film and television properties and libraries; consultation and expert testimony in entertainment litigation; contract negotiation for profit and royalty participants; settlement negotiation of audit claims. Specialization in this area since the 1982 merger of Solomon, Finger & Newman into Laventhol & Horwath. Prior experience includes certified auditing, tax and business consulting with emphasis in the entertainment industry.

### Additional Accomplishments:

Author and Instructor, "Accounting and Auditing for the Motion Picture and Television Industry", presented by California Society of Certified Public Accountants. Author and Instructor, "Understanding Profit Participation In Film and Television", UCLA Extension. Co-Author: "Profit Participation in the Motion Picture Industry", May 1989 Los Angeles Lawyer; "Profit Participation in the Motion Picture Industry", 1987 Entertainment Publishing and the Arts Handbook; Movie Money: Understanding Hollywood's (Creative) Accounting Practices (2<sup>nd</sup> Edition 2006) (Silman-James Press).

Member: American Bar Association, American Institute and California Society of Certified Public Accountants, Forensic CPA Society.

# EXHIBIT C

EXPERT REPORT  
FRANKLIN R. JOHNSON

Re: Siegel v. DC Comics et al

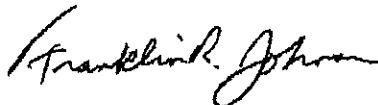
I have been retained by the defendants in the above captioned dispute to address any accounting opinions or claims to be asserted by the plaintiff's expert, Steven Sills. I have read Mr. Sills report dated January 12, 2007 and note that he has stated that he cannot express any opinions until certain documents are provided to the plaintiffs. If and when Mr. Sills submits a report expressing substantive opinions or claims of any amount purportedly owing to plaintiffs, I will be prepared to and will respond to those opinions and claims.

I have attached to this report my resume which sets forth my qualifications to perform this engagement. There are no publications which I have authored within the preceding ten years.

My compensation for services is at the hourly rate of \$450 per hour both for consulting services and for deposition and court time.

I have enclosed a list of recent litigation consulting assignments with an indication where either deposition or court or other testimony has been given.

Respectfully submitted,



Franklin R. Johnson

Attachments-

Resume of Franklin R. Johnson

Listing of Recent Litigation Consulting Assignments

February 9, 2007



# EXHIBIT D

1 WEISSMANN WOLFF BERGMAN  
2 COLEMAN GRODIN & EVALL LLP  
3 Michael Bergman (SBN 37797)  
4 Anjani Mandavia (SBN 94092)  
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14 Telephone: 212-813-5900  
15 Fax: 212-813-5901

16 PERKINS LAW OFFICE, P.C.  
17 Patrick T. Perkins (Admitted *pro hac vice*)  
18 1711 Route 9D  
19 Cold Spring, NY 10516  
20 Telephone: 845-265-2820  
21 Fax: 845-265-2819

22 Attorneys for Defendants and Counterclaimant

23 UNITED STATES DISTRICT COURT  
24 CENTRAL DISTRICT OF CALIFORNIA – EASTERN DIVISION

25 JOANNE SIEGEL and LAURA  
26 SIEGEL LARSON,

27 Plaintiffs,

28 vs.

29 TIME WARNER INC., WARNER  
30 COMMUNICATIONS INC., WARNER  
31 BROS. ENTERTAINMENT INC.,  
32 WARNER BROS. TELEVISION  
33 PRODUCTION INC., DC COMICS,  
34 and DOES 1-10,

35 Defendants.

36 AND RELATED COUNTERCLAIMS.

FILED - EASTERN DIVISION  
CLERK, U.S. DISTRICT COURT  
MAR 20 2007  
CENTRAL DISTRICT OF CALIFORNIA  
BY [Signature] DEPUTY

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Case Nos. [Consolidated for  
Discovery]  
CV 04-8400 SGL (RZx)  
CV 04-8776 SGL (RZx)  
Hon. Stephen G. Larson, U.S.D.J.  
Hon. Ralph Zarefsky, U.S.M.J.

STIPULATION RE:  
SCHEDULING ORDER AND  
[PROPOSED] ORDER  
THEREON

NOTE CHANGES MADE BY THE COURT

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STIPULATION REGARDING SCHEDULING ORDER

1 Plaintiffs/counterclaim-defendants Joanne Siegel and Laura Siegel Larson  
2 (collectively "Plaintiffs"), and defendants Warner Bros. Entertainment Inc., Time  
3 Warner Inc., Warner Communications Inc. and Warner Bros. Television  
4 Production Inc. and defendant/counterclaimant DC Comics (collectively  
5 "Defendants"), by and through their respective counsel of record, and subject to  
6 the order of this Court, hereby stipulate and agree as follows:

7 WHEREAS, pursuant to the prior stipulation of the parties, and the orders of  
8 this Court, the following trial and pre-trial dates have been set in these cases,  
9 which have been consolidated only for purposes of discovery:

10	Non-expert discovery cutoff	November 17, 2006
11	Expert discovery cutoff	March 9, 2007
12	Motion cutoff	March 19, 2007
13	Pre-trial Conference	May 21, 2007
14	Trial	June 26, 2007

15 WHEREAS, the parties have diligently pursued discovery in these actions,  
16 including written discovery, document productions, and depositions;

17 WHEREAS, the parties have exchanged moving and rebuttal expert reports,  
18 but have not yet concluded expert depositions because of the number of experts  
19 designated (twelve in total between Plaintiffs and Defendants) and the difficulty in  
20 coordinating the experts' schedules and counsels' schedules in the short period of  
21 time between the exchange of the reports and the expert discovery cutoff;

22 WHEREAS, the parties have met and conferred on certain discovery  
23 disputes, and have initiated the joint stipulation process on four separate discovery  
24 motions, the rulings on which may require additional discovery responses or  
25 depositions;

26 WHEREAS, the parties have met and conferred on certain additional  
27 motions, and anticipate filing cross-motions for partial summary judgment on  
28 seven or eight separate issues and/or claims for relief in the two actions, which

1 motions will require more than the minimum notice mandated by the Local Rules  
2 for opposition and replies;

3 WHEREAS, the Court's determination on Defendants' Motion for  
4 Reconsideration, which is currently under submission and is pending decision, may  
5 potentially impact the partial summary judgment motions that the parties anticipate  
6 filing, or may necessitate the filing of different or additional such motions;

7 WHEREAS, the Court's rulings on the parties' cross-motions for partial  
8 summary judgment will materially impact the parties' preparations for trial, and  
9 any settlement mediation efforts that the parties engage in;

10 WHEREAS, the current trial and pre-trial schedule, including the deadlines  
11 imposed by the Federal Rules of Civil Procedure, the Local Rules, and this Court's  
12 Standing Order, will require the parties to prepare their pre-trial materials prior to  
13 the determination on their cross-motions for partial summary judgment, resulting  
14 in potentially wasteful or duplicative effort;

15 WHEREAS, the parties believe that extending the trial and pre-trial dates, as  
16 set forth below, will allow sufficient time for the conclusion of expert discovery  
17 and the preparation and determination of motions, including potentially dispositive  
18 motions, and will provide for the more orderly preparation and trial of this matter;

19 WHEREAS, counsel for each party certifies to the Court that the requested  
20 extensions are essential to complete necessary expert discovery, are necessary to  
21 the orderly preparation and trial of these matters, and are not sought for any  
22 improper purpose;

23 NOW THEREFORE, IT IS HEREBY STIPULATED AND AGREED,  
24 subject to the approval of the Court, that the following trial and pre-trial dates shall  
25 be applicable to these matters:

26	Expert Discovery Cutoff	March 30, 2007
27	Motion Filing Cutoff [All Motions]	April 23, 2007

28 ///

1	Opposition Briefs Due For	May 21, 2007
2	Motions For Summary Judgment	
3	Or Partial Summary Judgment	
4	Reply Briefs Due For	June 11, 2007
5	Motions For Summary Judgment	
6	Or Partial Summary Judgment	
7	Summary Judgment Hearing	June or July, 2007
8	Mediation Deadline	September 24, 2007
9	Jury Instructions Due	October 8, 2007
10	Objections to Jury Instructions	October 15, 2007
11	Local Rule 16 Conference	October 22, 2007
12	In Limine Motions Due	November 5, 2007
13	In Limine Oppositions Due	November 19, 2007
14	In Limine Replies Due	November 30, 2007
15	Memo of Contentions of Fact and Law	November 19, 2007
16	Witness and Exhibit Lists	
17	Proposed Voir Dire	
18	Proposed Pretrial Conference Order	
19	Pre-trial Conference	December 3, 2007
20	Trial Briefs Due	December 17, 2007
21	Last Day to Seek Continuance	December 31, 2007
22	Trial of Case No. CV 04-8400	January 21, 2008
23	Trial of Case No. CV 04-8776	Thereafter, as set by Court
24	///	
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Respectfully submitted,  
DATED: March B, 2007

WEISSMANN WOLFF BERGMAN  
COLEMAN GRODIN & EVALL LLP  
  
FROSS ZELNICK LEHRMAN & ZISSU,  
P.C.  
  
PERKINS LAW OFFICE, P.C.  
  
By: Michael Bergman  
Michael Bergman  
Attorneys for Defendants

DATED: March 27, 2007

LAW OFFICES OF MARC TOBEROFF,  
PLC  
  
By: Marc Toberoff  
Marc Toberoff  
Attorneys for Plaintiffs

5  
STIPULATION REGARDING SCHEDULING ORDER

**ORDER**


Based on the Stipulation of the parties, and for good cause shown,

**IT IS HEREBY ORDERED** that the following trial and pre-trial dates shall

be applicable to these matters:

- Expert Discovery Cutoff March 30, 2007
- Motion Filing Cutoff [All Motions] April 23, 2007
- Opposition Briefs Due For  
Motions for Summary Judgment  
Or Partial Summary Judgment May 21, 2007
- Reply Briefs Due For  
Motions for Summary Judgment  
Or Partial Summary Judgment June 11, 2007
- Summary Judgment Hearing June or July, 2007
- Mediation Deadline September 24, 2007
- Jury Instructions Due October 8, 2007
- Objections to Jury Instructions October 15, 2007
- Local Rule 16 Conference October 22, 2007
- In Limine Motions Due November 5, 2007
- In Limine Oppositions Due November 19, 2007
- In Limine Replies Due November 30, 2007
- Memo of Contentions of Fact and Law  
Witness and Exhibit Lists  
Proposed Voir Dire  
Proposed Pretrial Conference Order November 19, 2007
- Pre-trial Conference December 3, 2007 @ 11:00 a.m.
- Trial Briefs Due December 17, 2007
- Last Day to Seek Continuance December 31, 2007
- Trial of Case No. CV 04-8400 January 22, 2008, @ 9:30 a.m.
- Trial of Case No. CV 04-8776 Thereafter, as set by Court

Dated: 3-19-07.

  
Hon. Stephen G. Larson  
Judge, United States District Court

NOTE CHANGES MADE BY THE COURT



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**PROOF OF SERVICE**

STATE OF CALIFORNIA )  
 ) ss.  
COUNTY OF LOS ANGELES )

I am employed in the County of Los Angeles, State of California; I am over the age of 18 and not a party to the within action; my business address is 9665 Wilshire Blvd, Ninth Floor, Beverly Hills, California 90212. On the date shown below, I served the documents described as:

**1. STIPULATION RE: SCHEDULING ORDER AND [PROPOSED] ORDER THEREON**

on the interested parties in said action, by placing a true copy thereof enclosed in a sealed envelope, addressed as follows:

Marc Toberoff  
Law Offices of Marc Toberoff, PLC  
2049 Century Park East, Suite 2720  
Los Angeles, CA 90067

(FACSIMILE SERVICE) I caused such document to be transmitted via facsimile to the offices of the addressees at the numbers listed above.

(PERSONAL SERVICE) I caused such envelope to be delivered by hand to the addressees above.

Executed on **March 14, 2007**, at Beverly Hills, California.

**STATE** I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

**FEDERAL** I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

  
\_\_\_\_\_  
Ticci Bennett



# EXHIBIT E

**PRIORITY SEND**

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
3470 Twelfth Street, Riverside, CA 92501  
CIVIL MINUTES -- GENERAL

Case No. CV 04-08400-SGL (RZx)

Date: August 13, 2007

Title: JOANNE SIEGEL, an individual; and LAURA SIEGEL LARSON; an individual -v-  
WARNER BROS. ENTERTAINMENT INC., a corporation; TIME WARNER INC., a  
corporation; DC COMICS INC., a corporation; and DOES 1-10

=====

PRESENT: HONORABLE STEPHEN G. LARSON, UNITED STATES DISTRICT JUDGE

C. Sasse  
Relief Courtroom Deputy Clerk

Theresa Lanza  
Court Reporter

ATTORNEYS PRESENT FOR PLAINTIFFS: ATTORNEYS PRESENT FOR DEFENDANTS:

Marc Toberoff, Esq.

Michael Bergman, Esq.

- PROCEEDINGS:
1. Plaintiffs' April 23, 2007, Motion to Compel Production of Documents From Defendants Time Warner, Inc., Warner Bros. Entertainment, Inc. And Warner Bros. Television Production, Inc.
  2. Plaintiffs' April 23, 2007, Motion to Compel Defendant DC Comics Production of Documents.
  3. Plaintiff's April 23, 2007, Motion to Compel Third Party Bryan Singer to Attend Deposition and Produce Documents.

The Court hears oral argument on the first and second motion; all three motions are taken under submission.

The first and second motions are **GRANTED** in part and **DENIED** in part. Specifically, the parties are **ORDERED** to make arrangements for plaintiffs' auditor(s) to conduct, and to conduct at defendants' places of business, a damages-related audit of defendants Time Warner, Inc., Warner Bros. Entertainment, Inc., Warner Bros. Television Production, Inc., and DC Comics to be completed by or before September 17, 2007. Furthermore, counsel for the parties are **ORDERED** to meet and confer in person on or before August 24, 2007, to identify, and attempt in good faith to resolve, any outstanding discovery disputes related to these two motions that are not addressed

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by the above-ordered audit. Counsel are thereafter afforded leave to file with this Court a Joint Stipulation consistent with the requirements of Local Rule 37-2 identifying any outstanding discovery disputes related to these two motions. Said Joint Stipulation is to be filed before this Court, not Magistrate Judge Zarefsky, on or before September 21, 2007. An untimely-filed joint stipulation will be stricken.

The third motion, through which plaintiffs seek to compel third-party Bryan Singer to attend a deposition and produce documents, is **GRANTED** in part and **DENIED** in part. Bryan Singer is **ORDERED** to sit for his deposition within 30 days of the date of this order at a date, time, and place to be mutually-agreed to by counsel. Counsel are **ORDERED** to telephonically arrange for said deposition on or before August 17, 2007. Counsel are further **ORDERED** to meet and confer in person on or before August 24, 2007, to confirm their mutual understanding of the "narrowed document categories" referred to in Plaintiff's reply; thereafter Bryan Singer is **ORDERED** to produce documents responsive to those "narrowed document categories" on or before September 6, 2007. Counsel are thereafter afforded leave to file with this Court a Joint Stipulation consistent with the requirements of Local Rule 37-2 identifying any outstanding discovery dispute related to this motion. Said Joint Stipulation is to be filed before this Court, not Magistrate Judge Zarefsky, on or before September 21, 2007. An untimely-filed Joint Stipulation will be stricken.

All counsel are admonished that a failure to carefully comply with this order will result in appropriate sanctions and the imposition of costs.

**IT IS SO ORDERED.**

00/21

# EXHIBIT F



1 MR. TOBEROFF: NOT THIS GENERAL LEDGER, NO; HE'S NOT  
2 FAMILIAR WITH THAT; SO WE SET UP, I THINK, A REASONABLE  
3 SUGGESTION THAT HE BE ALLOWED MORE TIME. IF HE DOESN'T HAVE  
4 FOLLOW-UP QUESTIONS, HE DOESN'T HAVE TO VISIT D.C. BUT HE MAY  
5 HAVE A FEW FOLLOW-UP CLARIFICATIONS WHERE HE CAN INTERACT FACE  
6 TO FACE IN THE LAST TWO WEEKS IN OCTOBER AND THAT TO FINISH  
7 THIS, I THINK WE SAID NOVEMBER 16TH, WHICH IS ASKING FOR AN  
8 EIGHT-WEEK PERIOD.

9 THE COURT: LET ME HEAR FROM D.C. OR WARNER BROTHERS,  
10 OR BOTH.

11 MR. BERGMAN: FIVE WEEKS AGO WHEN WE WERE HERE, I  
12 HEARD LOUD AND CLEAR WHAT YOU WERE SAYING. YOU WANTED  
13 DISCOVERY CLOSED. YOU WANTED US TO OPEN UP OUR BOOKS, TO PUT  
14 THEM TO THE FRONT OF THE LINE, GET BUSY, AND FINISH THIS UP.

15 WE LEFT HERE. AS OUR PAPERS INDICATE, WE WORKED AT  
16 NIGHT; WE WORKED OVER THE WEEKEND; THE PARTICIPATIONS  
17 DEPARTMENT WORKED OVER THE WEEKEND; WE GOT PAPERS ON MR. SILLS'  
18 DESK THAT FOLLOWING FIRST MONDAY MORNING.

19 HE DIDN'T TOUCH THOSE PAPERS UNTIL AUGUST 30TH; TWO  
20 AND A HALF WEEKS WENT BY WITHOUT ANY ACTIVITY WHATEVER.

21 YES, I WAS ON VACATION; MS. MANDAVIA, MY PARTNER,  
22 SPOKE WITH MR. TOBEROFF WHENEVER THEY CALLED. MR. WEINBERGER  
23 WAS AVAILABLE ON THE PHONE CONSTANTLY. WE HAVE DONE EVERYTHING  
24 WE POSSIBLY COULD TO COMPLY WITH YOUR HONOR'S ORDER AND HAVE  
25 SUCCEEDED IN DOING SO.

1 THE ONLY ISSUE REMAINING ARE THE ULTIMATES, AND THAT  
2 DOESN'T REQUIRE ANY TIME.

3 AND THE PROBLEM WITH WHAT MR. TOBEROFF IS SUGGESTING  
4 IS THAT IF WE GIVE TWO MONTHS, OR EVEN A MONTH, TO MR. SILLS TO  
5 COMPLETE HIS ANALYSIS, WE THEN HAVE TO HIRE OUR EXPERT, WHO'S  
6 GOING TO EXAMINE MR. SILLS' ANALYSIS AND MR. SILLS' EXPERT  
7 REPORT, AND THEN WE ARE GOING TO HAVE TO TAKE MR. SILLS'  
8 DEPOSITION; THEY ARE GOING TO HAVE TO TAKE OUR EXPERT'S  
9 DEPOSITION; AND WE'RE GOING TO BE IN JANUARY BY THAT TIME.

10 WE DO NOT WANT TO CONTINUE THIS TRIAL. THIS CASE,  
11 WITH THE NEGOTIATIONS, HAS BEEN GOING ON FOR EIGHT OR NINE  
12 YEARS ALREADY; IT'S TIME TO PUT AN END TO IT.

13 I HAVE SUGGESTED TO MR. TOBEROFF -- AND I DON'T WANT  
14 TO BE EXACT, BECAUSE I DON'T REMEMBER EXACTLY -- IN THE EARLY  
15 SPRING OF THIS YEAR, THAT WE TURN IT OVER TO MR. SILLS TO LET  
16 HIM DO WHAT HE DOES, AND THAT WAS JUST REFUSED TIME AFTER TIME.

17 WE FINALLY HAVE GOTTEN THE AGREEMENT, GIVEN YOUR  
18 HONOR'S ORDER. WE MADE EVERYTHING AVAILABLE TO HIM. WE ACTED  
19 IN THE MOST EXPEDITIOUS WAY POSSIBLE. MR. TOBEROFF DID NOT, ON  
20 THE AUGUST DATE WE WERE BEFORE YOUR HONOR, SAY 'IT CAN'T BE  
21 DONE IN A MONTH.' HE DIDN'T RAISE IT. HE DIDN'T RAISE IT IN  
22 THE JOINT STATEMENT WHICH YOUR HONOR ORDERED THE FINAL ACT OF  
23 RESOLVING ANY DISCOVERY DISPUTES, AND WE BELIEVE IT'S IMPROPER  
24 AT THIS TIME.

25 THE TIME HAS COME AND GONE WITHIN WHICH TO CONDUCT

1 THE AUDIT. IT IS NOT FAIR TO ALL OF THE OTHER PARTICIPANTS AT  
2 WARNER BROTHERS, FRANKLY, WHO HAVE BEEN PUSHED ASIDE FOR FIVE  
3 WEEKS NOW AND WHO HAVE BEEN WAITING PATIENTLY TO GET ON WITH  
4 THEIR AUDITS TO SAY TO THEM, WELL, MR. SILLS HAS THE NEXT MONTH  
5 OR THE NEXT TWO MONTHS.

6 DISCOVERY IS OVER; IT'S TIME TO MOVE TO JURY  
7 INSTRUCTIONS.

8 THE COURT: WHAT ABOUT THE ULTIMATES, COUNSEL?

9 MR. BERGMAN: THE ULTIMATES, YOUR HONOR, WE'RE  
10 PREPARED TO ADDRESS AND HAVE ADDRESSED IN OUR PAPERS; THEY ARE  
11 MERE PROJECTIONS; THEY HAVE NOTHING WHATEVER TO DO WITH ACTUAL  
12 DAMAGES. THERE IS NO REASON WHY THEY SHOULD BE PRODUCED AS  
13 PART OF DISCOVERY. THEY ARE NEVER MADE AVAILABLE AS PART OF AN  
14 AUDIT, AND THAT IS BECAUSE THEY SIMPLY ARE SPECULATION. THEY  
15 DON'T TELL WHAT HAS BEEN EARNED. THEY TELL WHAT WE THINK WILL  
16 EVENTUALLY BE EARNED, AND I DON'T BELIEVE THAT'S DISCOVERABLE.  
17 IT SERVES NO PURPOSE.

18 THE COURT: MR. SILLS SAYS THAT THE ACCESS TO THE  
19 DEFENDANTS' ULTIMATES WHICH COVER THE MOTION PICTURE,  
20 TELEVISION, AND ANCILLARY EXPLOITATIONS OF SUPERMAN AND  
21 SUPERBOY WILL, (A), ALLOW THE PLAINTIFFS TO VERIFY THE  
22 PLAINTIFFS HAVE RECEIVED DOCUMENTATION REFLECTING ALL SOURCES  
23 OF REVENUE AND EXPENSES RELATED TO THESE PROPERTIES, AND, (B),  
24 BETTER ENABLE PLAINTIFFS TO PROPERLY CALCULATE TRUE PROFITS.

25 WHY SHOULD I NOT DEFER TO MR. SILLS' ASSESSMENT OF



1 AND THEN I WILL ISSUE AN ORDER ON THAT AND THEN WE'RE  
2 DONE.

3 ANY QUESTIONS? NOW IS THE TIME.

4 MR. TOBEROFF: WHAT IS THE DEADLINE FOR THE ESCROW  
5 DOCUMENTS?

6 THE COURT: THE ESCROW DOCUMENTS SHOULD BE PRODUCED  
7 THIS WEEK. I PRESUME IT'S JUST A MATTER OF THE ATTORNEY  
8 TURNING THEM OVER TO THE COURT. HE SHOULD DO THAT FORTHWITH;  
9 AND I'LL GET A DECLARATION FROM YOU BY FRIDAY, AND FAX IT OVER  
10 TO THE DEFENSE AND GET A RESPONSE FROM YOU BY TUESDAY.

11 MR. BERGMAN: THANK YOU, YOUR HONOR.

12 MR. PERKINS: THE ONLY OTHER ISSUE, YOUR HONOR,  
13 RELATES TO AFTER THE AUDIT IS COMPLETED, A SCHEDULE FOR  
14 MR. SILLS TO PROVIDE US WITH HIS REPORT AND FOR US TO BE ABLE  
15 TO RESPOND WITH OUR EXPERT REPORT AND THE DEPOSITIONS OF THOSE  
16 FOLKS.

17 THE COURT: YOU SHOULD SCHEDULE THOSE EXPEDITIOUSLY.  
18 ANY FURTHER QUESTIONS?

19 MR. BERGMAN: NO, SIR.

20 THE COURT: GOOD AFTERNOON.

21 MR. TOBEROFF: THANK YOU, YOUR HONOR.

22 MR. BERGMAN: THANK YOU, YOUR HONOR.

23 MR. PERKINS: THANK YOU, YOUR HONOR.

24 / / /

25 / / /

# EXHIBIT G

**SEND**

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
3470 Twelfth Street, Riverside, CA 92501  
CIVIL MINUTES -- GENERAL

Case No. ✓ CV 04-08400-SGL (RZx); CV 04-8776-SGL (RZx) Date: September 17, 2007

Title: JOANNE SIEGEL, an individual; and LAURA SIEGEL LARSON; an individual -v- WARNER BROS. ENTERTAINMENT INC., a corporation; TIME WARNER INC., a corporation; DC COMICS INC., a corporation; and DOES 1-10

=====

PRESENT: HONORABLE STEPHEN G. LARSON, UNITED STATES DISTRICT JUDGE

Jim Holmes  
Courtroom Deputy Clerk

Theresa Lanza  
Court Reporter

ATTORNEYS PRESENT FOR PLAINTIFFS:

ATTORNEYS PRESENT FOR DEFENDANTS:

Marc Toberoff

Michael Bergman  
Roper L. Zissu  
Patrick T. Perkins

PROCEEDINGS: ORDER RE OUTSTANDING DISCOVERY MATTERS

At the conclusion of the September 17, 2007, hearing on the parties' cross-motions for partial summary judgment in the Superman, CV-04-8400-SGL, and the Superboy, CV-04-8776-SGL, matters, which motions the Court then concurrently took under submission, the Court heard argument from counsel regarding outstanding discovery issues. Except as set forth below, discovery in these matters is **ORDERED** closed:

- (1) Consistent with the September 11, 2007, Joint Stipulation of the parties, Bryan Singer is **ORDERED** to sit for a deposition by no later than November 30, 2007;
- (2) Plaintiff Laura Siegel Larson is **ORDERED** to sit for a deposition by no later than October 9, 2007, said deposition not to exceed two hours in length;
- (3) Defendant DC Comics is **ORDERED** to produce the "reserve account documents" to plaintiffs on or before Friday, September 21, 2007;

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- (4) Defendants are **ORDERED** to produce to plaintiffs all requested "ultimates" as referenced in the September 14, 2007, Declaration of Steven Sills at ¶¶ 10-11 by Friday, September 21, 2007;
- (5) Plaintiffs ex parte application for an order modifying the Court's August 13, 2007, discovery order is **GRANTED** in part in that plaintiffs are afforded until October 9, 2007, to complete their damages-related audit of defendants Time Warner, Inc., Warner Bros Entertainment, Inc., Warner Bros Television Production, Inc., and DC Comics.
- (6) The "escrow attorney" referenced at the hearing is directed to submit by Friday, September 21, 2007, to the Court for in camera review the nine documents which plaintiffs had either not previously produced to defendants or were not listed on a privilege log in connection with this litigation. Counsel for plaintiffs is **ORDERED** to submit a declaration on or before Friday, September 21, 2007, setting forth the grounds for any claims of privilege relating to said documents; defendants may file a response to the declaration on or before Tuesday, September 29, 2007. The motion to compel which defense counsel informed the Court has been or was being filed with the magistrate judge is hereby rendered **MOOT**.

Finally, the trial date in the Superman matter remains January 22, 2008. The trial date in the Superboy matter will be set thereafter by the Court.

**IT IS SO ORDERED.**

# EXHIBIT H



**Date:** Fri, 28 Sep 2007 16:25:10 -0700 (PDT)  
**From:** mtoberoff@ipwla.com  
**Subject:** Fwd: Superman  
**To:** "nic williamson" <nichwilliamson@gmail.com>, "keith adams" <kgadams@ipwla.com>

**Stevesills@aol.com** wrote:

From: Stevesills@aol.com  
Date: Fri, 28 Sep 2007 19:20:46 EDT  
Subject: Superman  
To: Amie.Doft@WarnerBros.com

Amie,

I previously received copies of the "Ultimates" for the various Superman properties. As a supplement to this production, please provide the basis and supporting documentation for the 11% distribution fee used in calculating the ultimates for "Superman Returns"; the basis and supporting documentation for the 12.5% distribution fee used in calculating the ultimates for the remaining titles provided; the basis and supporting documentation for the 10% production cost overhead for each of the properties provided; and the basis, supporting documentation and calculations for the interest deduction for each of the properties.

In addition, I received only a single, recently generated, ultimate for the respective projects (e.g., only an August 2007 ultimate for "Superman Returns". Please provide all of the historical ultimates for the Superman and Superboy properties as requested by Plaintiffs.

On September 7, I requested copies of all contracts with and statements to profit participants on the various properties. Although we did receive certain documents, I note that we did not receive agreements with Legend (Legendary) Pictures; Bryan Singer (Bad Hat Harry); GOT Films; or John Peters (Peters Entertainment) so that they can be cross referenced with the statements for Superman Returns. In addition, if any Profit Participation statements have not yet been provided or were issued since the last production, please include them.

Thank you,

Steve Sills

Steven D. Sills  
Sills & Gentile  
Certified Public Accountants  
A Professional Corporation  
1801 Century Park East  
Suite 1450  
Los Angeles, California 90067  
310-551-9850

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**Marc Toberoff**

Toberoff & Associates  
2049 Century Park East, Suite 2720  
Los Angeles, CA 90067

Tel: (310) 246-3333  
Fax: (310) 246-3101  
MToberoff@ipwla.com

# EXHIBIT I



Subj: **RE: Superman**  
Date: 10/3/2007 3:28:26 PM Pacific Daylight Time  
From: [Amie.Doft@warnerbros.com](mailto:Amie.Doft@warnerbros.com)  
To: [SSills@GHJAdvisors.com](mailto:SSills@GHJAdvisors.com)  
CC: [Stevesills@aol.com](mailto:Stevesills@aol.com)

Steve,

It is my understanding that the cash flows related to the ultimates, which include the interest calculations, are being produced today directly to the plaintiffs' counsel. Therefore, you can obtain these documents from him.

Best regards - amie

-----Original Message-----

**From:** [Stevesills@aol.com](mailto:Stevesills@aol.com) [mailto:[Stevesills@aol.com](mailto:Stevesills@aol.com)]

**Sent:** Tuesday, October 02, 2007 5:01 PM

**To:** Doft, Amie

**Subject:** Re: Superman

In a message dated 10/2/2007 4:55:51 PM Pacific Daylight Time, [Amie.Doft@warnerbros.com](mailto:Amie.Doft@warnerbros.com) writes:

With regard to the interest calculations, I expect to have something for you in the morning. I understand that the other inquiries you have made are the subject of discussions between counsel. Best regards - amie

Thank you, Amie.

Could you please e-mail the schedules to my new e-mail address: [SSills@GHJAdvisors.com](mailto:SSills@GHJAdvisors.com). Also, please note my new phone number below.

Thanks,

Steve Sills

Steven D. Sills  
Sills & Gentile  
A Division of Green Hasson & Janks LLP  
10990 Wilshire Boulevard  
16th Floor  
Los Angeles, California 90024  
310-873-1653

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# EXHIBIT J



Print - Close Window

**Subject:**

**Date:** Thu, 4 Oct 2007 00:00:24 -0700  
**From:** "Steven Sills" <ssills@ghjadvisors.com>  
**To:** "Doft, Amie" <Amie.Doft@warnerbros.com>

Amie,

We have reviewed and cross-referenced all the financial documents provided by Warner Bros. to date and have determined that the following additional information is required to complete our analysis:

We received WBCP- Licensing DC Comics Royalty Statements for the periods April 1999 through September 2006. Please provide additional Statements through June 2007. In addition, the statements provided included total revenue without a breakdown by character so it is impossible to determine the amounts applicable to the Superman and Superboy properties. Accordingly, please provide supporting detail so that we can define the receipts for the Superman and Superboy properties.

We noted certain DC statements attached to Warner Bros. profit participation statements, such as the Krypto statement to Cartoon Network for the period ending March 31, 2007. Please provide *all* statements received by you from DC for all Superman and Superboy properties.

Please provide the following documents for the following properties:

“Superman Returns”:

- The *final* cost report and production cost bible.
- June 30, 2007 participation statements for all third party profit participants, including Legend (a.k.a. Legendary).
- Please provide the VCAS reports labeled “Superman Returns” (we have only VCAS reports labeled “Bryan Singer J Extd”) reflecting all home video revenues generated by the Picture.
- Foreign home video manufacturing detail as of June 30, 2007.
- Actual residuals paid through June 30, 2007.

“Smallville”:

- June 30, 2007 participation statements for all third party profit participants.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.

- Actual residuals paid through June 30, 2007.
- Home video release schedule for the Pilot; Years 1 – 3; Years 6 and 7.

“The Adventures of Superman”:

- All financial data or participation statements for this property since April 1999, including the new DVD release on October 28, 2006.

“Atom Man v. Superman” and “Superman” (1948):

- All financial data or participation statements for these properties since April 1999, including the new DVD release on November 28, 2006.

“The Adventures of Superboy”:

- Any financial data or participation statements for this property since April 1999, including the new DVD release on June 20, 2006.

“Science of Superman”:

- Any participation statements issued for this property through June 30, 2007.
- Any home video revenue and expense detail related to this property through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Legion of Superheroes”:

- Any participation statements issued for this property through June 30, 2007.
- Any home video revenue and expense detail related to this property through June 30, 2007.
- Production cost detail/bible.

- Actual residuals paid through June 30, 2007.

“Superman Doomsday”:

- Any participation statements issued for this property through June 30, 2007.
- Any home video revenue and expense detail related to this property through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Superboy”:

- June 30, 2007 participation statements for Paramount Pictures, Pueblo and any other third party participants.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Superman II: Donner Cut”:

- Any participation statements issued for this property through June 30, 2007.
- Foreign home video manufacturing detail as of June 30, 2007.
- Release Master Listing.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Krypto”:

- June 30, 2007 participation statements for Cartoon Network, DC Comics and any other third party participants.
- Home video expense detail through June 30, 2007.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Brainiac Attacks”:

- Any participation statements issued for this property through June 30, 2007.
- Home video expense detail through June 30, 2007.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.
- Release Master listing.

“Look Up In The Sky – Superman”:

- Any participation statements issued for this property through June 30, 2007 other than Bad Hat Harry (Bryan Singer).
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Justice League”:

- June 30, 2007 participation statements for Cartoon Network, DC Comics and any other third party profit participants.
- The agreement between Warner and Cartoon Network Latin America.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.
- Home Video release schedule for 01/02 and 02/03; home video release schedule for Justice League Unlimited for 05/06.

“Superman Animated – Year 3”:

- Any participation statements issued for this property through June 30, 2006.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.
- Release master listing.
- Home video release schedule.

“The Adventures Of Superboy”:

• We only received documents for Season One (1988-1989). Please provide any documents related to other Seasons.

“Superman-Animated”:

• We only received documents for Season Three (1998-1999). Please provide any documents related to other Seasons.

Steven Sills

**Steven D. Sills**

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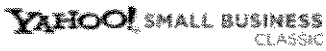
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# EXHIBIT K



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**Date:** Thu, 4 Oct 2007 00:57:36 -0700 (PDT)  
**From:** mtoberoff@ipwla.com  
**Subject:** Sills audit of DC  
**To:** jweinberger@frosszelnick.com  
**CC:** nwilliamson@ipwla.com

James:

I am hereby forwarding an e-mail to me from our expert Steven Sills regarding outstanding items in Mr. Sills' audit of DC that need to be clarified and resolved for him to complete his analysis.

Given that most of the follow-up documents and information requested should long ago have been produced, and the pending October 9, 2007 deadline for Mr. Sills' audit, I trust that DC will cooperate to expeditiously provide this information and clarifications to Mr. Sills rather than present any additional roadblocks.

Please let me know today whether DC will fully cooperate, so that in the event DC refuses or otherwise avoids the straightforward provision of this important information, Plaintiffs can seek redress from the Court in a timely manner.

Thank-you.

Marc Toberoff

**Stevesills@aol.com** wrote:

From: Stevesills@aol.com  
Date: Thu, 4 Oct 2007 03:00:16 EDT  
Subject: (no subject)  
To: MToberoff@ipwla.com  
CC: nwilliamson@ipwla.com

Steven D. Sills  
Sills & Gentile  
A Division of Green Hasson & Janks LLP  
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Fax: (310) 246-3101  
MToberoff@ipwla.com

**Attachments**

**Files:**

 **DC\_E\_mail\_10.3.07.doc** (22k) [[Preview](#)]

Marc,

We have now reviewed and cross-referenced all the documents provided by DC and have determined that the following additional information is required to complete our analysis:

Although Warner Bros. produced certain statements to DC Comics for merchandising, we found no such statements in the DC production. Please request all Warner Brothers Consumer Products statements to DC Comics through June 30, 2007, including supporting detail sufficient to define all merchandising/licensing receipts for the Superman and Superboy properties.

We noted certain DC statements attached to Warner Bros. profit participation statements, such as the Krypto statement to Cartoon Network for the period ending March 31, 2007. These statements were not included in the DC production we reviewed. Please request *all statements* provided by DC to Warner Bros. for all Superman and Superboy properties.

We reviewed the information provided in the "Green Books". One cannot determine if this data includes both foreign and domestic revenue. Please ask DC to provide a breakdown of foreign and domestic revenue included in these schedules.

We reviewed the information provided in the "Blue Books". Although expenses were provided, they were not broken down by property. Please ask DC to provide such a breakdown so that we can determine the costs attributable to the Superman and Superboy properties.

We reviewed Monthly and Quarterly DC Gross Cash Receipts by Character schedules for 6/93 to 4/03 and 3/05 to 9/06. Please ask DC to provide these schedules for 5/03 to 2/05 and 10/06 to 6/07.

Please ask DC to provide the following information for the following properties:

"Lois & Clark – The New Adventures of Superman":

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

"Superfriends":

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

"Superman: The Animated Series":

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

"Superman – Live":

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

“Superman I – IV”:

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

“Smallville”:

- The September 30, 2002; December 31, 2002; March 31, 2003; September 30, 2003; March 31, 2004; September 30, 2004; September 30, 2006; December 31, 2006; and June 30, 2007 participation statement from Warner Bros. to DC Comics.

All Properties:

- All statements from Warner Bros. to DC Comics for the period ending December 31, 2003.

“Justice League”:

- Any participation statements from Warner Bros. to DC Comics subsequent to September 30, 2006.

# EXHIBIT L

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October 4, 2007

Via Facsimile and U.S. Mail

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Roger Zissu, Esq.  
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Re: Superman/Superboy Litigations, Case Nos. 04-CV-8400, 04-CV-8776 SGL (RZx)

Dear Counsel:

Plaintiffs' accounting expert Steven Sills ("Sills") has collected, reviewed and cross-referenced the documents provided by Warner Bros. and DC Comics ("DC") in the course of his audit pursuant to the Court's August 13 and September 17, 2007 orders. Late last night, Mr. Sills sent an e-mail to his Warner audit contact and an additional e-mail to me to forward to DC (which I forwarded it to James Weinberger) setting forth certain gaps in accounting periods and/or reporting information with respect to certain Superman and/or Superboy derivative works. This information was long ago requested by Plaintiffs under Mr. Sills' guidance and again by Mr. Sills during the Court-ordered audits. Moreover, it is information customarily provided in such an audit. The requests for missing information and/or clarification are consolidated below.

I anticipate your cooperation in providing this information to Mr. Sills in an expeditious manner so that Mr. Sills can properly complete his analysis and both parties can bring closure to this matter. However, in light of the pending October 9, 2007 deadline for Mr. Sills' audit, unless Plaintiffs can receive Defendants' reasonable commitment to resolve these few open reporting issues Plaintiffs will be forced to petition the Court for assistance prior to October 9, 2007 to preserve their rights. Accordingly, please let me

**LAW OFFICES OF MARC TOBEROFF**

Anjani Mandavia, Esq.  
James Weinberger, Esq.  
October 4, 2007  
Page 2

know as soon as possible today if and when Defendants will cooperate in providing this information.

**Warner Bros.:**

Please provide all Warner Bros. Consumer Products Licensing Royalty Statements to DC Comics through June, 2007. Mr. Sills has only been provided statements for the periods April, 1999 through September, 2006. Most importantly, the statements that have been provided included total revenue to DC without a breakdown by character so it is literally impossible for Mr. Sills to determine the amounts applicable to the Superman and Superboy properties. Accordingly, please provide supporting detail so that Mr. Sills can sufficiently define the receipts for the Superman and Superboy properties.

Mr. Sills has noted certain DC statements *to Warner* because they happen to be attached to Warner's third party profit participation statements, such as the Krypto statement to Cartoon Network for the period ending March 31, 2007; however, neither Warner or DC otherwise provided such DC statements to Mr. Sills/Plaintiffs. Please provide *all* statements received by Warner from DC for all Superman and Superboy properties.

Additionally, please provide the following documents for the following properties:

"Superman Returns":

- The *final* cost report (only interim budgets were provided) and the production cost bible.
- June 30, 2007 participation statements for all third party profit participants, including Legend (a.k.a. Legendary).
- Please provide the VCAS reports labeled "Superman Returns" (we have only VCAS reports labeled "Bryan Singer J Extd") reflecting all home video revenues generated by the Picture.
- Foreign home video manufacturing detail as of June 30, 2007.
- Actual residuals paid through June 30, 2007.



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Anjani Mandavia, Esq.  
James Weinberger, Esq.  
October 4, 2007  
Page 3

“Smallville”:

- June 30, 2007 participation statements for all third party profit participants.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.
- Home video release schedule for the Pilot; Years 1 – 3; Years 6 and 7.

“The Adventures of Superman”:

- All financial data or participation statements for this property since April 1999, including the new DVD release on October 28, 2006.

“Atom Man v. Superman” and “Superman” (1948):

- All financial data or participation statements for these properties since April 1999, including the new DVD release on November 28, 2006. Sills has only received documents for Season One (1988-1989).

“The Adventures of Superboy”:

- Any financial data or participation statements for this property since April 1999, including the new DVD release on June 20, 2006. Sills has only received documents for Season One (1988-1989) not the other four seasons.

“Science of Superman”:

- Any participation statements issued for this property through June 30, 2007.
- Any home video revenue and expense detail related to this property through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

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Anjani Mandavia, Esq.  
James Weinberger, Esq.  
October 4, 2007  
Page 4

“Legion of Superheroes”:

- Any participation statements issued for this property through June 30, 2007.
- Any home video revenue and expense detail related to this property through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Superman Doomsday”:

- Any participation statements issued for this property through June 30, 2007.
- Any home video revenue and expense detail related to this property through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Superboy”:

- June 30, 2007 participation statements for Paramount Pictures, Pueblo and any other third party participants.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Superman II: Donner Cut”:

- Any participation statements issued for this property through June 30, 2007.
- Foreign home video manufacturing detail as of June 30, 2007.

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Anjani Mandavia, Esq.  
James Weinberger, Esq.  
October 4, 2007  
Page 5

- Release Master Listing.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Krypto”:

- June 30, 2007 participation statements for Cartoon Network, DC Comics and any other third party participants.
- Home video expense detail through June 30, 2007.
- Foreign home video manufacturing detail through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Brainiac Attacks”:

- Any participation statements issued for this property through June 30, 2007.
- Home video expense detail through June 30, 2007.
- Foreign home video manufacturing detail through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.
- Release Master listing.

“Look Up In The Sky – Superman”:

- Any participation statements issued for this property through June 30, 2007 other than Bad Hat Harry (Bryan Singer).
- Foreign home video manufacturing detail as of June 30, 2007.

**LAW OFFICES OF MARC TOBEROFF**

Anjani Mandavia, Esq.  
James Weinberger, Esq.  
October 4, 2007  
Page 6

- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.

“Justice League”:

- June 30, 2007 participation statements for Cartoon Network, DC Comics and any other third party profit participants.
- The agreement between Warner and Cartoon Network Latin America.
- Foreign home video manufacturing detail through June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.
- Home Video release schedule for 01/02 and 02/03; home video release schedule for Justice League Unlimited for 05/06.

“Superman Animated – Year 3”:

- Any participation statements issued for this property through June 30, 2006.
- Foreign home video manufacturing detail as of June 30, 2007.
- Production cost detail/bible.
- Actual residuals paid through June 30, 2007.
- Release master listing.
- Home video release schedule.

“Superman-Animated”:

- Sills only received documents for Season Three (1998-1999). Please provide any documents related to other Seasons.

**LAW OFFICES OF MARC TOBEROFF**

Anjani Mandavia, Esq.  
James Weinberger, Esq.  
October 4, 2007  
Page 7

**DC COMICS:**

Although Warner produced certain statements to DC for merchandising, Sills found no such merchandising statements in DC's production. Please produce all Warner Brothers Consumer Products statements to DC through June 30, 2007, including supporting detail sufficient to define all merchandising/licensing receipts for the Superman and Superboy properties.

Sills has received random DC to Warner statements that happened to be attached to Warner third party profit participation statements, such as the "Krypto" statement to Cartoon Network for the period ending March 31, 2007. However, such DC to Warner statements were not included in DC's (or Warner's) production. Please produce to Mr. Sills *all statements* provided by DC to Warner Bros. for all Superman and Superboy properties.

Regarding the "Green Books," Mr. Sills cannot determine if this data includes both foreign and domestic revenue. Please clarify. If the "Green Books" provide worldwide data, please provide the breakdown of foreign and domestic revenue included in these schedules. If the data only covers the U.S., please provide the same information for all foreign territories.

The "Blue Books" provides overall expenses, however this information is not broken down by property. Therefore it is impossible for Mr. Sills to determine DC's costs attributable to the Superman and Superboy properties. Please provide the breakdown of costs attributable to the Superman and Superboy properties.

Whereas, "Monthly and Quarterly DC Gross Cash Receipts by Character" schedules for June, 1993 to April, 2003 and March, 2005 to September, 2006, were provided, the the schedules for May, 2003 to February, 2005 and October, 2006 to June, 2007 are missing. Please provide these schedules to Mr. Sills.

Additionally, DC please provide the following missing information for the following properties:

"Lois & Clark – The New Adventures of Superman":

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

"Superfriends":

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

**LAW OFFICES OF MARC TOBEROFF**

Anjani Mandavia, Esq.  
James Weinberger, Esq.  
October 4, 2007  
Page 8

“Superman: The Animated Series”:

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

“Superman – Live”:

- The June 30, 2007 participation statement from Warner Bros. to DC Comics.

“Superman I – IV”:

- The June 30, 2007 participation statements for each of these films from Warner Bros. to DC Comics.

“Smallville”:

- The missing September 30, 2002; December 31, 2002; March 31, 2003; September 30, 2003; March 31, 2004; September 30, 2004; September 30, 2006; December 31, 2006; and June 30, 2007 participation statement from Warner Bros. to DC Comics.

“Justice League”:

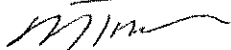
- Any participation statements from Warner Bros. to DC Comics subsequent to September 30, 2006.

For All Superman/Superboy Properties:

- All statements from Warner Bros. to DC Comics for the period ending December 31, 2003.

Thank-you for your cooperation in expediting the above.

Very truly yours,



Marc Toberoff

cc: Patrick Perkins, Esq. (via Facsimile)

Job number : 529

\*\*\* SEND SUCCESSFUL \*\*\*

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**FACSIMILE COVER PAGE**

<b>TO:</b> Anjani Mandavia Michael Bergman  James D. Weinberger Roberg Zissu  Patrick T. Perkins	<b>FAX:</b> 310-550-7191  212-813-5901  845-265-2819
<b>FROM:</b> Keith Adams	<b>PAGES ( including cover ):</b> 9
<b>DATE:</b> 10/4/07	<b>RE:</b> <i>Segel v. Superman</i>

**COMMENTS:**

Please find the attached correspondence re: Defendants' Document Production

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<b>TO:</b> Anjani Mandavia Michael Bergman  James D. Weinberger Roberg Zissu  Patrick T. Perkins	<b>FAX:</b> 310-550-7191  212-813-5901  845-265-2819
<b>FROM:</b> Keith Adams	<b>PAGES ( including cover ): 9</b>
<b>DATE:</b> 10/4/07	<b>RE:</b> <i>Siegel v. Superman</i>

**COMMENTS:**

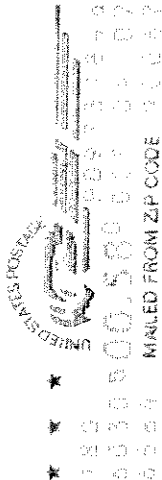
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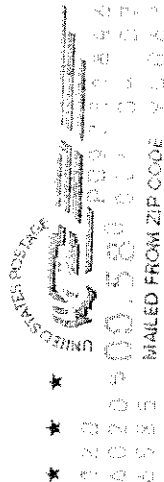
---

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# EXHIBIT M

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Fax: 845-265-2819

13 Attorneys for Defendants and Counterclaimants  
14

15 **UNITED STATES DISTRICT COURT**  
16 **CENTRAL DISTRICT OF CALIFORNIA**

17 JOANNE SIEGEL, an individual; and  
18 LAURA SIEGEL LARSON, an  
individual,

19 Plaintiffs,

20 vs.

21 WBEI ENTERTAINMENT INC., a  
22 corporation; TIME WARNER INC., a  
corporation; DC COMICS, a general  
23 partnership; and DOES 1-10,

24 Defendants.  
25  
26  
27

28 AND RELATED COUNTER-  
CLAIMS.

) Case No. CV 04-8400 SGL (RZx)  
Honorable Steven G. Larson

) Related To CV 04-08776 SGL (RZx)

) **WARNER BROS.' OPPOSITION  
TO PLAINTIFFS' EX PARTE  
APPLICATION FOR AN ORDER  
COMPELLING DEFENDANTS'  
COMPLIANCE WITH THE  
COURT'S SEPTEMBER 17, 2007  
DISCOVERY ORDER**

1 acknowledged that he had “received copies of the ‘Ultimates’ for the various  
2 Superman properties.” (*Id.*) However, he asked for two additional pieces of  
3 information. “[A]s a supplement to this production,” he asked for “the basis and  
4 supporting documentation for the 11% distribution fee used in calculating the  
5 ultimates for ‘Superman Returns’; the basis and supporting documentation for the  
6 12.5% distribution fee used in calculating the ultimates for the remaining titles  
7 provided; the basis and supporting documentation for the 10% production cost  
8 overhead for each of the properties provided; and the basis, supporting  
9 documentation and calculations for the interest deduction for each of the  
10 properties.” (*Id.*) Mr. Sills also mirrored the request included in Mr. Toberoff’s  
11 letter, asking, for the first time, for “all of the historical ultimates for the  
12 Superman and Superboy properties as requested by Plaintiffs.” (*Id.*) (emphasis  
13 added).

14 Warner Bros.’ counsel Michael Bergman responded to Mr. Toberoff’s  
15 letter on October 2, 2007, explaining that Plaintiffs’ request for Warner Bros.’  
16 historical ultimates went beyond the scope of the Court’s Order and went beyond  
17 what Mr. Sills had previously requested. (Toberoff Decl. Exh. Y.) However, he  
18 informed Mr. Toberoff that Warner Bros. would be willing to accommodate any  
19 reasonable requests for backup information regarding the *current* ultimates that  
20 Warner Bros. had already produced. (*Id.*) The following day, on October 3,  
21 2007, Warner Bros. produced documentation containing the backup information  
22 requested by Mr. Sills -- cash flows related to the ultimates, and Ms. Doft  
23 answered Mr. Sills’ questions regarding the bases for the percentages used in the  
24 ultimates calculation. (Toberoff Decl. Exh. Z; Sills Decl. Exhs. C, D.)

25 ///

26 ///

27

28

# EXHIBIT N

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TOBY MARTIN

October 8, 2007

BY FACSIMILE

Marc Toberoff, Esq.  
Law Offices of Marc Toberoff, P.C.  
2049 Century Park East, Suite 2720  
Los Angeles, CA 90067

Re: Superman Litigation, Case Nos. CV 04-8400 SGL (RZx), CV 04-8776 SGL (RZx) (C.D. Cal) (Our Ref. No. DCC USA TC-04/25344)

Dear Marc:

Further to my emails of October 4 and 5, 2007, I write in response to your letter of October 4, 2007 as it relates to DC Comics, as well in regard to the *ex parte* application filed by Plaintiffs on Friday evening.

First, I respond to the questions set out in your October 4 letter in the order raised therein:

- Statements to DC from Warner Bros. Consumer Products for merchandising during the relevant time periods were produced last year, at DCC 137888-139643. This is current through September 30, 2006; we will provide you with anything after that, though the numbers are reflected in the Green Books we produced to you last month.
- I am checking on whether there are any statements DC would make to WB as a third-party participant other than those already produced and will let you know as soon as I find out.
- DC's Green Books include all revenue, not just foreign and domestic. Publishing revenue has a separate line item for "international" (*see, e.g.*, DCC 146012). For licensed media, you will need to go to previously produced participation statements to see breakdowns of this nature.



Marc Toberoff, Esq.  
 October 8, 2007  
 Page 2

- You know full well that DC's Blue Books do not break down DC's publishing sales by "property." As explained to you numerous times during this lawsuit, to determine DC's publishing revenues by "property," you must do a title-by-title review, which was done and produced to Plaintiffs last year. We pointed this out, *inter alia*, in our opposition to Plaintiff's initial motion to compel in February 2007, our August 17 meet-and-confer, my August 30, 2007 letter, but you argued instead that you wanted the Blue Books, which include *all* DC titles. So we gave you those, too.
- In reference to the "Gross Cash Receipts by Character" schedules, I presume you are referring to those provided DC by Warner Bros. Consumer Products. Schedules for May 2003 through February 2005 were produced last year at DCC 138028-138171. As noted above, I am in the process of obtaining any statements after September 30, 2006. If you are referring to something else, please let me know.
- With respect to your request for June 30, 2007 statements for Lois & Clark, Superfriends, Superman: The Animated Series, Superman – Live, Superman I, Superman II, Superman III, Superman IV and Smallville, these likely do not yet exist. Though most of these statements have no bearing on damages since they relate to pre-termination derivative works, we will confirm and produce when available.
- We will produce any Justice League statements from September 30, 2006 forward, though I believe any statements that do exist will have been produced by Warner Bros., so you likely already have them.
- As to your broad request for statements from Warner Bros. to DC for the period ending December 31, 2003, there are many such statements in DC's production. Please identify a particular license or property for which you believe such a statement is missing, and I will be more easily able to confirm.

This answers your questions set forth in your October 4, 2007 letter.

Finally, I note that the *ex parte* application Plaintiffs filed on Friday, October 5, 2006 – to the extent it relates to DC – seeks an order compelling not only the documents identified above, much of which you already have, but also the production of the "source material" used to compile the summary of Superman revenues and expenses produced by DC at Patrick Caldon's deposition.

As you know, I sent you an email at 12:43 p.m. Eastern Standard Time (*i.e.*, 9:43 a.m. in Los Angeles) on Friday, October 5 that explained how this "source material" has been in your clients' possession for well over a year, and how we advised you and the Court of this in opposition to your February 2007 motions to compel (copy attached). Thus, if you did not know it before, you now know that Plaintiffs' purported "emergency" motion seeks documents that



Marc Toberoff, Esq.  
October 8, 2007  
Page 3

have been sitting in your office for months. Even more disturbing is your sworn statement at paragraph 18 of your declaration in support of this application that, as of 10 a.m. on Friday, October 5 (*i.e.*, 17 minutes *after* I sent you the email advising you of our previous production of the documents you were seeking) you had "no further response from DC." We find it highly dubious that either you or Nick Williamson had not received my email by the time your motion was filed.

In any event, you now know that we have either responded to your inquiries or indicated where the documents requested were previously produced, most of them over a year ago. As such, your *ex parte* motion as to DC should be withdrawn immediately. Unless we receive a signed copy of that withdrawal by 5:00 p.m. New York time today, October 8, we will be required to prepare a response in which we will seek sanctions and advise the Court as to the facts relating to your improper motion. I doubt the Court will look with favor on a motion by Plaintiffs to compel the production of documents sitting in your office.

Very truly yours,



James D. Weinberger

Attachment

cc: Nicholas C. Williamson, Esq.  
Michael Bergman, Esq. (by email)  
Anjani Mandavia, Esq. (by email)  
Adam Hagen, Esq. (by email)  
Patrick T. Perkins, Esq. (by email)  
Roger L. Zissu, Esq.

**James Weinberger**

---

**From:** James Weinberger  
**Sent:** Friday, October 05, 2007 12:43 PM  
**To:** 'mtoberoff@ipwla.com'  
**Cc:** nwilliamson@ipwla.com; Michael Bergman; Anjani Mandavla; 'Adam Hagen'; pperkins@ptplaw.com; Roger Zissu  
**Subject:** RE: Sills audit of DC

Marc -

The summary was created by DC's accounting department by going through financial documents from DC's publishing and licensing businesses and tabulating the numbers from those documents. The so-called "source materials" were the following documents for the all of the titles and licenses that DC believes fall within the scope of Plaintiffs' claims: (1) profit/loss statements, expense statements and royalty statements for DC's publishing titles, and (2) participation statements from licensing revenue. All of these "source materials" were produced during discovery and have been in your possession for at least a year (most of it for far longer than that), along with the general ledger as backup. This is what we told the Court in opposition to your initial motion to compel (see pages 3-4 of our brief and Pat Caldon's declaration). You ignored what we said and charged ahead.

When I repeated all of this to you in our most recent meet and confer (it's confirmed in my August 30 letter), instead of having your auditor review the materials we produced during discovery, you complained about what we did not produce, and asked instead for DC's blue, green and flash reports, none of which track by character (I told you this explicitly) but which we gave you anyway and in short order. With these materials (plus the distribution reports, which we have made available for inspection at DC's offices in New York per the Court's order - though no one has come to see them) you've got everything there is that exists to verify the summary statements, and you've had most of it since 2006.

It's simply amazing to me that after all this time you are asking for documents that have been sitting in your office, probably in unopened boxes, for almost a year. You are running around in circles - I suggest you go back and review what we gave you already before you file yet another frivolous ex parte motion.

James

---

**From:** mtoberoff@ipwla.com [mailto:mtoberoff@ipwla.com]  
**Sent:** Thursday, October 04, 2007 9:33 PM  
**To:** James Weinberger  
**Cc:** Roger Zissu; nwilliamson@ipwla.com  
**Subject:** RE: Sills audit of DC

Dear James:

If DC has no financial documentation breaking down its costs and revenues by character, then how could DC have created "documents specifically prepared for this litigation showing all Superman/Superboy revenue and expenses?"

If DC has such documentation, as it obviously does, it must be produced to Mr. Sills and Plaintiffs. As you well know, Plaintiffs and their financial expert are entitled to this underlying documentation in a legible intelligible form to verify the information in DC's "documents specifically prepared for this litigation." The Court and jury will also be far more interested in such source material than "documents specifically prepared for this litigation."

Marc Toberoff

James Weinberger <jweinberger@fztl.com> wrote:

10/8/2007

Dear Marc -

I am not in the office today as my 6 month old son had an operation this morning.

However, having looked over Mr. Sills' requests quickly, I can agree to review the DC production tomorrow and obtain from DC for production any of the requested statement which have not in fact been produced (though I understand that not all statements are quarterly and sometimes even quarterly statements are skipped). On the June 2007 statements, I understand that Warner Bros has already turned over what existed as of September - I will ask DC for these but if you want them quickly I would just use the Warner copy since they are going to be the same document.

As to the other issues, I will deal with them tomorrow. That being said, I see at least one request for statements on a character-by-character basis. As I've told you at least a dozen times over the last year, DC does not track revenues and expenses on a character-by-character basis. Generally, revenue is tracked by title (for publishing) and license (for other exploitation). This is why the other financial reports produced in September were not part of our production in the first place - they just don't show what you are looking for. This is why we instead produced during discovery documents specifically prepared for the litigation showing all Superman/Superboy revenue and expenses. All of this has been explained in great detail in our oppositions to your motion to compel DC and to your ex parte application to extend the time for the audit, and most recently in my August 30 letter. Seeing a request for these types of statements now makes no sense given the history. I'm not sure why there is a disconnect and I do not want there to be any confusion on this in the event you decide to make a motion.

- James

---

**From:** mtoberoff@ipwla.com [mailto:mtoberoff@ipwla.com]  
**Sent:** Thursday, October 04, 2007 3:58 AM  
**To:** James Weinberger  
**Cc:** nwilliamson@ipwla.com  
**Subject:** Sills audit of DC

James:

I am hereby forwarding an e-mail to me from our expert Steven Sills regarding outstanding items in Mr. Sills' audit of DC that need to be clarified and resolved for him to complete his analysis.

Given that most of the follow-up documents and information requested should long ago have been produced, and the pending October 9, 2007 deadline for Mr. Sills' audit, I trust that DC will cooperate to expeditiously provide this information and clarifications to Mr. Sills rather than present any additional roadblocks.

Please let me know today whether DC will fully cooperate, so that in the event DC refuses or otherwise avoids the straightforward provision of this important information, Plaintiffs can seek redress from the Court in a timely manner.

Thank-you.

Marc Toberoff

*Stevesills@aol.com* wrote:

**From:** Stevesills@aol.com  
**Date:** Thu, 4 Oct 2007 03:00:16 EDT  
**Subject:** (no subject)  
**To:** MToberoff@ipwla.com  
**CC:** nwilliamson@ipwla.com

Steven D. Sills  
Sills & Gentile  
A Division of Green Hasson & Janks LLP  
10990 Wilshire Boulevard  
16th Floor  
Los Angeles, California 90024  
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---

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10/8/2007

\*\* TOTAL PAGE.07 \*\*

Received Oct-08-07 08:03am From-

To-

Page 007

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**Facsimile Transmittal**

<b>Date:</b>	October 8, 2007	<b>Our Ref No:</b>	DCC 0425344
		<b>Your Ref. No.:</b>	
<b>Re:</b>	Siegel v. Time Warner Inc.		
<b>From:</b>	James D. Weinberger	<b>Sender's e-mail:</b>	jweinberger@frosszelnick.com
<b>Number of pages including cover sheet:</b>	7		

To:	Facsimile Number:	Telephone Number:
Marc Toberoff, Esq. Nicholas C. Williamson, Esq. Law Offices of Marc Toberoff, PC	(310) 246-3101	(310) 246-3333

**Comments:**

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# EXHIBIT O

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October 8, 2007

Via Facsimile, E-mail and U.S. Mail

James Weinberger, Esq.  
Fross Zelnick Lehrman & Zissu, P.C.  
866 United Nations Plaza  
New York, N.Y. 10017

Re: Superman/Superboy Litigations, Case Nos. 04-CV-8400, 04-CV-8776 SGL (RZx)

Dear James:

We have reviewed the items set forth in your letter dated October 8, 2007 and have the following remaining questions in an effort to wrap this up. Plaintiffs will withdraw their motion if such remaining issues can be satisfactorily resolved. (This is not intended to reflect our recent telephone conference in which these questions were orally discussed, and is provided as a written record of remaining requests).

1. Foreign publishing revenues. We believe you meant to confirm in the first sentence of the third bullet point on page 1 that that the Green Books report *worldwide* revenue/expenses and do not break such down in domestic and foreign components. Mr. Sills' inability to determine foreign publishing revenues is not resolved by the line item mentioned in your letter labeled "international" (*e.g.*, DCC 146012) because this item, appearing in the Blue Books, appears to be for *all publishing* and is not broken down by title (or character). Therefore, it appears that it still cannot be determined what portion of the figures by title in the Green Books is for domestic Superman and Superboy exploitation. Please specifically inform us how this can be determined from source material that has been produced (not solely from "documents specifically prepared for litigation") or if cannot be determined from produced materials, please agree to produce the necessary source statements, computer runs etc. which enable this calculation.

2. DC Merchandising. The Green Books have a section on merchandising, however we are uncertain as to whether this is only for DC's direct merchandising ("DC Direct," *i.e.*, not through Warner Bros. Consumer Products ("WBCP")) or whether this is DC Direct *and* WBCP's merchandising. Please confirm whether it is solely DC Direct merchandising. If it is both DC Direct and WBCP merchandising please inform us as to and/or provide documents which show the breakdown between the two. We would hope



LAW OFFICES OF MARC TOBEROFF

James Weinberger, Esq.  
October 8, 2007  
Page 2

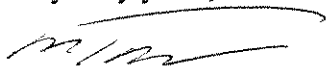
to have independent documentation reflecting DC Direct merchandising related to Superman and Superboy titles (or characters) and not solely rely on deducing the DC Direct merchandising by deducting the merchandising totals in the WBCP statements from the totals in the Green Books.

3. DC's General Ledger. You have repeatedly made reference to the production by DC of its General Ledger to demonstrate DC's provision of back-up information and source material from which to verify the figures in other DC's financial statements. For example, in your March 8, 2007 letter you relied on the production of the general ledger "showing every penny that went in and out of the company" to claim that DC had produced all its documents relating to the exploitation of Superman and Superboy. Further examples include your statement that the general ledger "includes all of the financial data upon which are based the other statements produced by DC" in DC's Opposition to Plaintiffs' Motion to Compel DC Comics' Production of Documents at page 4 and that DC "produced its voluminous general ledger as a back up so that Plaintiffs could verify the accuracy of the statements produced" in your sworn declaration in Opposition to Plaintiffs' Ex Parte Application for an Order Modifying the Court's August 13, 2007 Discovery Order at ¶ 8. Even your recent e-mail of October 5, 2007 habitually refers to DC's production of its "general ledger as backup" " 'source material[]' produced during discovery."

We have repeatedly responded, as DC well knows, that the General Ledger DC produced is coded, incomprehensible and useless to Mr. Sills/plaintiffs unless DC provides us the General Ledger in *usable* electronic form or with a way to decode it such as a key or index. The electronic version of the general ledger that was also provided by DC (DCC 142011-142013) is just as incomprehensible as the paper printouts (DCC 8343-45304). As the General Ledger is by DC's own accounts an important source document from which its other statements are culled and can be verified, it is incumbent on DC to provide Mr. Sills with a way to use the "general ledger as backup" (your words) for the verification purposes for which it was produced as repeatedly represented by DC.

Plaintiffs' *ex parte* motion, as explicitly set forth therein, was filed as a cautionary measure in the hopes of resolving issues relating to Mr. Sills' audit, in which event the motion would be withdrawn. We believe we are close to resolving these issues and appreciate the attention to this DC has given thus far. Please confirm in writing the resolution of these open items as soon as you are able to so they we can give formal notice regarding the withdrawal of the motion with respect to DC.

Very truly yours,



Marc Toberoff



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**FACSIMILE COVER PAGE**

<b>TO:</b> James D. Weinberger Patrick T. Perkins Michael Bergman	<b>FAX:</b> 212-813-5901 845-265-2819 310-550-7191
<b>FROM:</b> Keith Adams	<b>PAGES ( including cover ): 3</b>
<b>DATE:</b> 10/8/07	<b>RE:</b> <i>Siegel v. Superman</i>

**COMMENTS:**

Please find the attached correspondence re: DC's Document Production

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## FACSIMILE COVER PAGE

<b>TO:</b> James D. Weinberger Patrick T. Perkins Michael Bergman	<b>FAX:</b> 212-813-5901 845-265-2819 310-550-7191
<b>FROM:</b> Keith Adams	<b>PAGES ( including cover ): 3</b>
<b>DATE:</b> 10/8/07	<b>RE:</b> <i>Siegel v. Superman</i>

### COMMENTS:

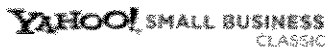
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---

# EXHIBIT P



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**Subject:** FW: Superman Litigation Audit.  
**Date:** Mon, 8 Oct 2007 17:08:27 -0700  
**From:** "Steven Sills" <ssills@ghjadvisors.com>  
**To:** mtoberoff@ipwla.com, nwilliamson@ipwla.com, "Sherri Carstens" <scarstens@ghjadvisors.com>, "Myles Higa" <mhiga@ghjadvisors.com>

---

**From:** Birth, Eric [mailto:Eric.Birth@warnerbros.com]  
**Sent:** Monday, October 08, 2007 4:59 PM  
**To:** Steven Sills  
**Cc:** Doft, Amie  
**Subject:** Superman Litigation Audit.

Steve,

Amie had to leave early today for an appointment, so I am providing you with this update on where we are with respect to your October 4, 2007 requests, including the materials that we delivered to your WB office today. Our comments are in blue.

1. WBCP Licensing DC Comics Royalty Statements for the periods after September 2006. To the extent these have not already been provided, we anticipate delivering them to your WB office tomorrow.
2. Supporting detail for WBCP Licensing DC Comics Royalty Statements on a per-character basis. This information is not maintained on a per-character basis. We are, however, preparing updated runs of Warner Bros. Consumer Products Licensing, Superman Analysis Summary - Earned Royalties, Unallocated Cash Receipts, DC Revenue Summary and Direct Costs, which covers all license agreements that include a Superman property (but which may also include non-Superman properties).
3. Please provide *all* statements received by you from DC for all Superman and Superboy properties. We understand that DC has provided all such statements.
4. "Superman Returns":
  - The *final* cost report and production cost bible. This is being delivered to your office at WB today.
  - June 30, 2007 participation statements for all third party profit participants, including Legend (a.k.a. Legendary). This is being delivered to your office at WB today.
  - Please provide the VCAS reports labeled "Superman Returns" (we have only VCAS reports labeled "Bryan Singer J Extd") reflecting all home video revenues generated by the Picture. The report that you were provided is the correct report for "Superman Returns." The label of the title in VCAS is not relevant.
  - Foreign home video manufacturing detail as of June 30, 2007. This has already been provided.

- Actual residuals paid through June 30, 2007. As you know from your many years of experience with Warner Bros. audits, this information takes considerable time to process, and should have been requested at the beginning of the audit process. On an emergency basis, we may be able to provide this information within two weeks, although it could take longer.

5. "Smallville":

- June 30, 2007 participation statements for all third party profit participants. There are none yet.
- Foreign home video manufacturing detail as of June 30, 2007. This has already been provided.
- Production cost detail/bible. We anticipate delivering this to you tomorrow.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.
- Home video release schedule for the Pilot; Years 1 – 3; Years 6 and 7. This is being delivered to your WB office today.

6. "The Adventures of Superman":

- All financial data or participation statements for this property since April 1999, including the new DVD release on October 28, 2006. We anticipate providing this information tomorrow.

7. "Atom Man v. Superman" and "Superman" (1948):

- All financial data or participation statements for these properties since April 1999, including the new DVD release on November 28, 2006. We anticipate providing this information tomorrow.

8. "The Adventures of Superboy":

- Any financial data or participation statements for this property since April 1999, including the new DVD release on June 20, 2006. We anticipate providing this information tomorrow.

9. "Science of Superman":

- Any participation statements issued for this property through June 30, 2007. There are none.
- Any home video revenue and expense detail related to this property through June 30, 2007. There are none that individually cover this title, which was packaged as EC with Superman Returns.
- Production cost detail/bible. We anticipate delivering this to you tomorrow.

- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.

10. "Legion of Superheroes":

- Any participation statements issued for this property through June 30, 2007. There are none.
- Any home video revenue and expense detail related to this property through June 30, 2007. There are none – home video released on August 28, 2007.
- Production cost detail/bible. This is being delivered to your WB office today.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.

11. "Superman Doomsday":

- Any participation statements issued for this property through June 30, 2007. There are none.
- Any home video revenue and expense detail related to this property through June 30, 2007. There are none – home video released on September 18, 2007.
- Production cost detail/bible. This is being delivered to your WB office today.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.

12. "Superboy":

- June 30, 2007 participation statements for Paramount Pictures, Pueblo and any other third party participants. Participations statements are being delivered to your WB office today.
- Foreign home video manufacturing detail as of June 30, 2007. Already provided.
- Production cost detail/bible. WB did not produce this show and it does not have these materials.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.

13. "Superman II: Donner Cut":

- Any participation statements issued for this property through June 30, 2007. No separate statements on this title – merged with Superman II.
- Foreign home video manufacturing detail as of June 30, 2007. Already provided.
- Release Master Listing. This will be delivered to your WB office today.
- Production cost detail/bible. We anticipate providing this material tomorrow.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.

14. “Krypto”:

- June 30, 2007 participation statements for Cartoon Network, DC Comics and any other third party participants. Cartoon Network statement is being delivered to your WB office today. No other statements for June 30, 2007.
- Home video expense detail through June 30, 2007. Already provided.
- Foreign home video manufacturing detail as of June 30, 2007. Already provided.
- Production cost detail/bible. This is being delivered to your WB office today.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.

15. “Brainiac Attacks”:

- Any participation statements issued for this property through June 30, 2007. Not applicable.
- Home video expense detail through June 30, 2007. Already provided.
- Foreign home video manufacturing detail as of June 30, 2007. Already provided.
- Production cost detail/bible. This is being delivered to your WB office today.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.



- Release Master listing. This is being delivered to your WB office today.

16. "Look Up In The Sky – Superman”:

- Any participation statements issued for this property through June 30, 2007 other than Bad Hat Harry (Bryan Singer). None.
- Foreign home video manufacturing detail as of June 30, 2007. Already provided.
- Production cost detail/bible. We anticipate delivering this to you tomorrow.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.

17. "Justice League”:

- June 30, 2007 participation statements for Cartoon Network, DC Comics and any other third party profit participants. None ready yet.
- The agreement between Warner and Cartoon Network Latin America. There are two agreements that relate to Justice League – one which is fully executed, and one which is in the process of being signed. Both are being delivered to your WB office today.
- Foreign home video manufacturing detail as of June 30, 2007. Already provided.
- Production cost detail/bible. This is being delivered to your WB office today.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.
- Home Video release schedule for 01/02 and 02/03; home video release schedule for Justice League Unlimited for 05/06. This is being delivered to your WB office today.

18. "Superman Animated – Year 3”:

- Any participation statements issued for this property through June 30, 2006. We are assuming this is a typo and was intended to be June 30, 2007. However, even with this change we have provided all statements for Year 3.

- Foreign home video manufacturing detail as of June 30, 2007. Already provided.
- Production cost detail/bible. The report "Superman 1998/1999 Season – 13 Episodes – Cost Summary by Major Category as of 9/29/01" will be delivered to your WB office today. The detail report will be delivered to your WB office tomorrow.
- Actual residuals paid through June 30, 2007. See comments above re Superman Returns.
- Release master listing. This is being delivered to your WB office today.
- Home video release schedule. This is being delivered to your WB office today.

19. "The Adventures of Superboy":

- We only received documents for Season One (1988-1989). Please provide any documents related to other Seasons. This is duplicative of requests above. However, only Season One has been exploited by WB.

20. "Superman-Animated":

- We only received documents for Season Three (1998-1999). Please provide any documents related to other Seasons. We anticipate delivering materials related to post-4/99 exploitation of Seasons One and Two on DVD to your WB office tomorrow.

Regards,  
Eric

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