

EXHIBIT 2

Exhibit 2

PREVIOUS TESTIMONY

Within the past four years, I have served as a testifying expert in the following matters:

Daut v. Eastern Star Homes, Superior Court, Orange County, case #05CC09116

Summary: Wrongful termination in violation of public policy; tax fraud; damages

DR Management, LLC v. United States, US District Court, Northern District of California, Oakland Division, case #05-01010 MMC

Summary: real estate tax planning; existence of income and character as capital gain

Kerr, et al v. CBIZ Southern California LLC, Superior Court, Los Angeles County, case #BC356298

Summary: Investors' reasonable reliance on financial data; trustee's fiduciary duty

Swain, et al v. American Capital Strategies, Superior Court, Los Angeles County, case #BC352310

Summary: Damages; llost business opportunities; business valuation

PHC Sharp Holdings, Inc. v. Wenk, Superior Court, Orange County, case #07CC09285

Summary: Damages re fraud; business valuation

Lechter v. Kiyosaki, et al, District Court, Clark County, NV, case #A549886

Summary: Fiduciary duty; reasonableness of compensation

Wilson v. Alterna, Inc., Superior Court, Los Angeles County

Summary: Securities law; damages; fiduciary duty

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BHE v. MTS Products and Ben Hsia, Superior Court, Los Angeles County,
case #EC 041097

Summary: Damages; business valuation

Auerbach Acquisition Assoc., Inc v. Daily, Superior Court, Los Angeles County,
case # BC285134

Summary: Venture capital; business valuation; derivatives valuation; financial
resources; borrowing capability

Williams, Trustee v. Gannon, Second District Court, Montana, case #DV 02 201

Summary: Bankruptcy; cash flow; business forecasting

Casey, Trustee v. US Bank

Summary: Damages; embezzlement, cash flow forecasting and tracing