

# **EXHIBIT 2**

**GORDON L. KLEIN**

**Previous Testimony**

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

*Universal City Studios, Paramount Pictures, Twentieth Century Fox, Sony Pictures, Columbia Pictures, Disney Pictures, and Warner Bros. Entertainment, et al, v. Realnetworks, Inc.*

Case No. CV 08-06412 SJO AJWx

Summary: Technology, copyright, damages, unfair competition, market segmentation

*Daut v. Eastern Star Homes*

Superior Court of Orange County, California

Case No. 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 No. 05-01010 MMC

Summary: real estate; tax planning

*Kerr, et al v. CBIZ Southern California LLC*

Superior Court of Los Angeles County, California

Case No. BC356298

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

*Swain, et al v. American Capital Strategies*

Superior Court of Los Angeles County, California

Case No. BC352310

Summary: Damages; lost business opportunities; business valuation

*PHC Sharp Holdings, Inc. v. Wenk*

Superior Court of Orange County, California

Case No. 07CC09285

Summary: Damages; fraud; business valuation

## Exhibit 2

*Lechter v. Kiyosaki, et al.*

District Court of Clark County, Nevada

Case No. A549886

Summary: Fiduciary duty; executive compensation; royalty valuation

*Wilson v. Alterna, Inc.*

Superior Court of Los Angeles County, California

Case No. SC087068

Summary: Securities law; damages; fiduciary duty; corporate governance

*BHE v. MTS Products and Ben Hsia*

Superior Court of Los Angeles County, California

Case No. EC 041097

Summary: Damages; business valuation; corporate governance

*Auerbach Acquisition Assoc., Inc v. Daily*

Superior Court of Los Angeles County, California

Case No. BC285134

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

*Williams, Trustee v. Gannon*

Second District Court of Montana

Case No. DV 02 201

Summary: Bankruptcy; cash flow; business forecasting

*Casey, Trustee of DFJ Italia, Ltd. v. US Bank*

Superior Court of Orange County, California

Case No. 02CC06597

Summary: Damages; embezzlement, cash flow forecasting and tracing

*Urban v. Gemstar-TV Guide*

OSHA Complaint for Reinstatement

Summary: Options valuation; Sarbanes-Oxley; financial statement analysis

*Anacomp v. DST Systems, Inc. and Avaya, Inc.*

Case No. 37-2007-00068060-CU-MC-CTL

## Exhibit 2

Summary: Unjust enrichment; intangibles valuation; data storage; goodwill

*Chao v. HSBC*

Superior Court of Los Angeles County, California

Summary: Duress; lost profits; marketing; business forecasting

*Wertheim v. Currency Corp, Inc.*

Superior Court of Los Angeles County, California

Case No. BC 328263

Summary: Commercial lending; financing

*David Van Wie v. Ernst & Young, LLP*

American Arbitration Association Commercial Arbitration Tribunal, Portland,  
Oregon

AAA No. 75-107-00397-07

Summary: Stock options, taxes, economic damages, causation and mitigation

*Country Pine Finance, LLC; Richard A. Phillips; Tax Matters Partner v.  
Commissioner of Internal Revenue*

Federal Tax Court, Chicago, Illinois

Docket No. 1399-07

Summary: Expectation of economic profitability, cost of financing and tax effects