Exhibit 40

	Apple v. Samsung Confidential – Attorneys' Eyes Only	
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8	UNITED STATES DISTRICT COURT	
9	NORTHERN DISTRICT OF CALIFORNIA	
10	SAN JOSE DIVISION	
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12	APPLE INC., a California corporation,	Case No. 11-cv-01846-LHK
13	Plaintiff,	EXPERT REPORT OF KARAN
14	v.	SINGH, PH.D. REGARDING INFRINGEMENT OF U.S.
15	SAMSUNG ELECTRONICS CO., LTD., A	PATENTS NOS. 7,864,163, 7,844,915 AND 7,853,891
16	Korean business entity; SAMSUNG ELECTRONICS AMERICA, INC., a New York	
17	corporation; SAMSUNG TELECOMMUNICATIONS AMERICA, LLC, a	
18	Delaware limited liability company, Defendants.	
19	Defendants.	
20	**CONFIDENTIAL – CONTAINS MATERIAL DESIGNATED AS HIGHLY CONFIDENTIAL – ATTORNEYS' EYES ONLY PURSUANT TO A PROTECTIVE ORDER**	
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Apple v. Samsung Confidential – Attorneys' Eyes Only

various companies in the computer graphics and design industries. Since 2002, I have also been the Chief Scientist at Geometry Systems, which is a company which designs software for the reverse engineering of physical objects into usable digital models. I also co-founded Arcestra, Inc. in 2006, which is a software service for conceptualizing and visualizing architectural interiors.

- 12. My current research focus is on interaction techniques for pen and touch based devices inspired by a sketching metaphor.
- 13. I have previously testified by deposition as an expert in proceedings before the International Trade Commission in the ITC Investigation In re Certain Electronic Digital Media Devices and Components Thereof, Inv. No. 337-TA-796 on behalf of complainant Apple.

III. MATERIALS CONSIDERED

- 14. In forming my opinions and views expressed in this Report, I reviewed the '163 patent and its file history, the '915 patent and its file history, and the '891 patent and its file history.
- 15. I have also examined all of the following Samsung products, which are sometimes referred to in this Report as the "Samsung Accused Products": Acclaim, Captivate, Continuum, Droid Charge, Epic 4G, Exhibit 4G, Fascinate, Galaxy Ace, Galaxy Prevail, Galaxy S (i9000), Galaxy S 4G, Galaxy S II (including the i9100, T-Mobile, AT&T, Epic 4G Touch and Skyrocket variants), Galaxy S Showcase (i500), Galaxy Tab 7.0, Galaxy Tab 10.1, Gem, Gravity Smart, Indulge, Infuse 4G, Intercept, Mesmerize, Nexus S, Nexus S 4G, Replenish, Sidekick, Transform, and Vibrant.
- 16. In addition, I have reviewed portions of Samsung's website regarding most of these products. I have also reviewed portions of the user manuals for these products. Attached as Exhibit 2 is a chart that lists the Bates numbers where true and correct copies of printouts from www.samsung.com of user guides and technical specifications for various Samsung Accused Products have been produced.

EXPERT REPORT OF DR. KARAN SINGH REGARDING INFRINGEMENT OF THE '163, '915 AND '891 PATENTS

¹ Galaxy Tab 10.1 refers to both the WiFi and LTE versions.

Apple v. Samsung Confidential – Attorneys' Eyes Only equivalent to the corresponding structures described in the '891 patent for performing the 1 2 functions in claim 74. Accordingly, these three Samsung Accused Products infringe claim 74. 3 VIII. CONCLUSION My opinions are subject to change based on additional opinions that Samsung's 4 593. 5 experts may present and information I may receive in the future or additional work I may perform. I reserve the right to supplement this Report with new information and/or documents 6 7 that may be discovered or produced in this case, or to address any new claim constructions 8 offered by Samsung or ordered by the court. With this in mind, based on the analysis I have 9 conducted and for the reasons set forth above, I have preliminarily reached the conclusions and 10 opinions in this Report. 11 594. 12 13

594. In connection with my anticipated testimony in this action, I may use as exhibits various documents produced in this Action that refer or relate to the matters discussed in this Report. I have not yet selected the particular exhibits that might be used. In addition, I may create or assist in the creation of certain demonstrative exhibits to assist in the presentation of my testimony and opinions as described herein or to summarize the same or information cited in this Report. Again, those exhibits have not yet been created.

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Dated: March 22, 2012

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/s/ Lacon Singh