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12	Counterclaim-Defendant Al 1 LE INC.	
13		
14	UNITED STATES DISTRICT COURT	
15	NORTHERN DISTRICT	OF CALIFORNIA
16	SAN JOSE D	IVISION
17	APPLE INC.,	Case No. 11-cv-01846-LHK (PSG)
18	Plaintiff,	DECLARATION OF ERIC R. ROBERTS IN SUPPORT OF
19	V.	MOTION TO ENFORCE JANUARY 27, 2012 ORDER AS TO
20	SAMSUNG ELECTRONICS CO., LTD., A Korean business entity; SAMSUNG	FINANCIAL DOCUMENTS
21	ELECTRONICS AMERICA, INC., a New York corporation; SAMSUNG	
22	TELECOMMUNICATIONS AMERICA, LLC, a Delaware limited liability company.,	Date: April 3, 2012 Time: 10:00 a.m.
23	Defendants.	Place: Courtroom 5, 4th Floor Judge: Hon. Paul S. Grewal
24	Detenuants.	Juage. Hon. I au B. Olewal
25		
26	PUBLIC REDACTED VERSION	
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ROBERTS DECLARATION ISO APPLE'S RULE 37 MOTION AS TO VIOLATION OF COURT'S JAN. 27 ORDER 11-CV-01846-LHK (PSG) pa-1513195

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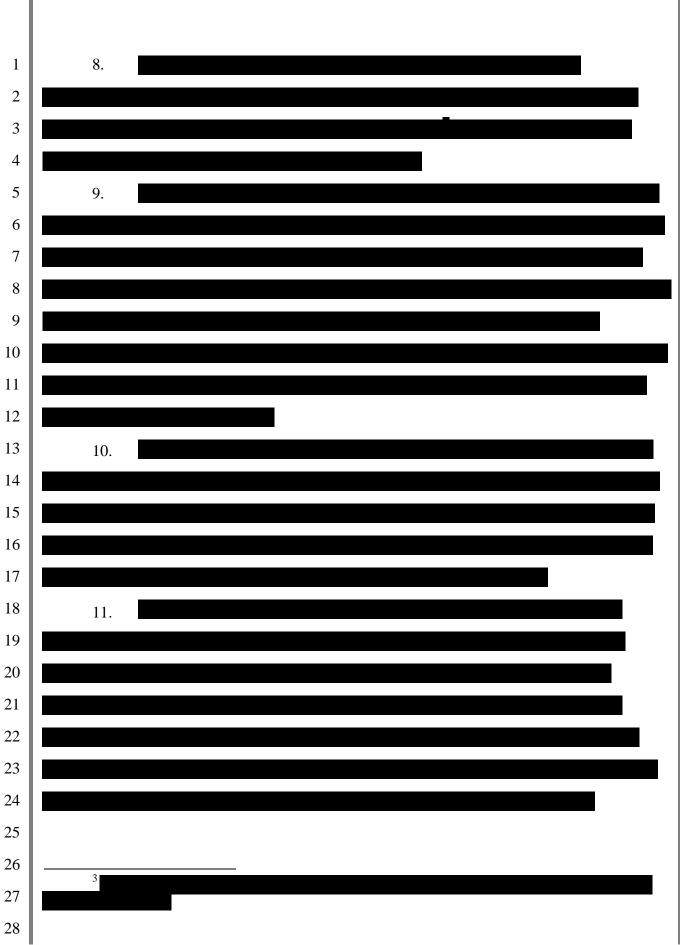
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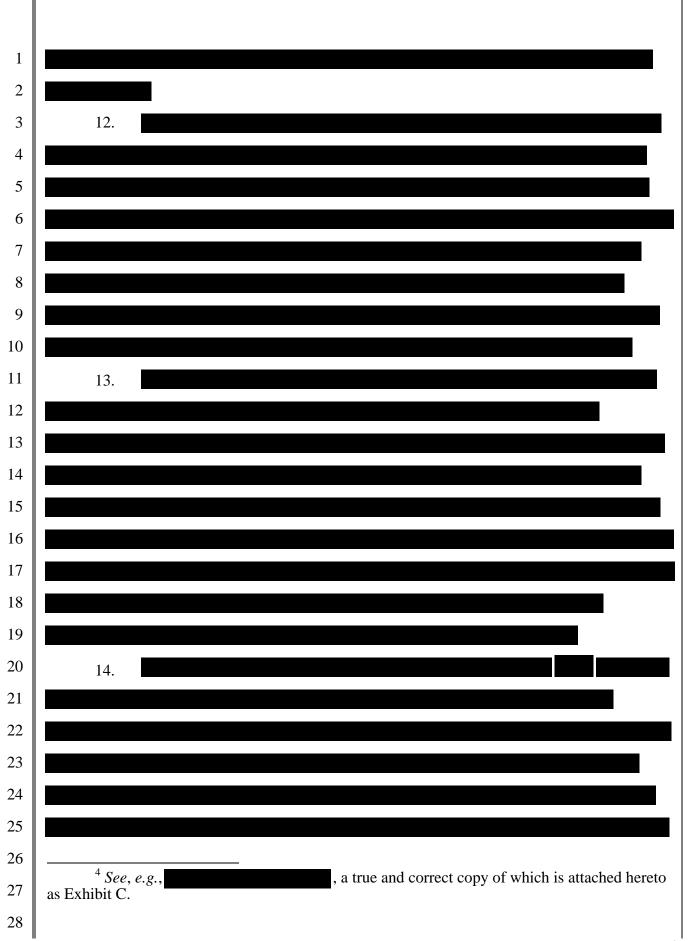
I, Eric R. Roberts, declare as follows:

- 1. I am the Director of Forensic Accounting Services at Morrison & Foerster LLP, and have served in that position since 2006. For the eight years prior to that, I performed the same work and function at Morrison & Foerster but under different titles. I have over 40 years of financial and accounting experience, including 29 years at Deloitte (19 as a partner). I am a Certified Fraud Examiner and I have been certified in financial forensics by the American Institute of CPAs, as well as having been a CPA for over 40 years (currently in inactive status). I have a BS in Business Administration and an MBA from the University of California, Berkeley.
- 2. As a partner at Deloitte, I was responsible for financial statement audits of both large, multinational companies as well as small and startup operations. Many of these clients were in high-technology businesses. After several years as an audit partner, I transferred to the consulting practice, where I led the litigation support and bankruptcy practice in Northern California for 8 years. During that time I testified in many depositions and arbitrations and was accepted in federal and state courts both as an accounting and finance expert and as a damages expert. I also served as an arbitrator in an accounting-related case.
- 3. At Morrison & Foerster, much of my role is to assist attorneys by analyzing and often explaining financial statements and other financial data. I also work on cases involving financial or accounting-related matters brought by the Securities and Exchange Commission Enforcement Division.
- 4. I have reviewed and analyzed a document produced by Samsung to evaluate whether it provided information responsive to the Court's January 27, 2012 Order requiring the production of documents and/or internal Samsung reports relating to, among other things, U.S. and worldwide sales, unit sales, costs, selling prices, and profits by accused product by carrier by quarter. Attached hereto as Exhibit A is a true and correct copy of

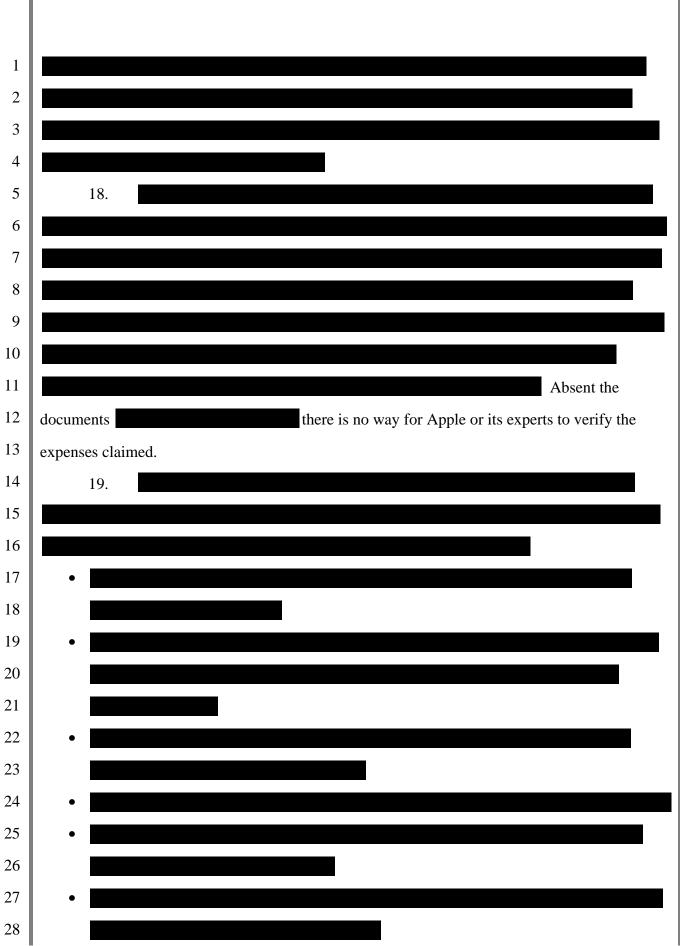
I understand that

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11	6. Before describing in more detail the deficiencies of in relation to
12	the Court order,
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19	7. Based on my experience in reviewing internal and external financial statements
20	and reports, it is apparent to me that this document was not prepared as a contemporaneous
21	business record, but rather
22	Further, there is nothing
23	about this document that indicates it was ever utilized by Samsung or provided to U.S. or Korean
24	management.
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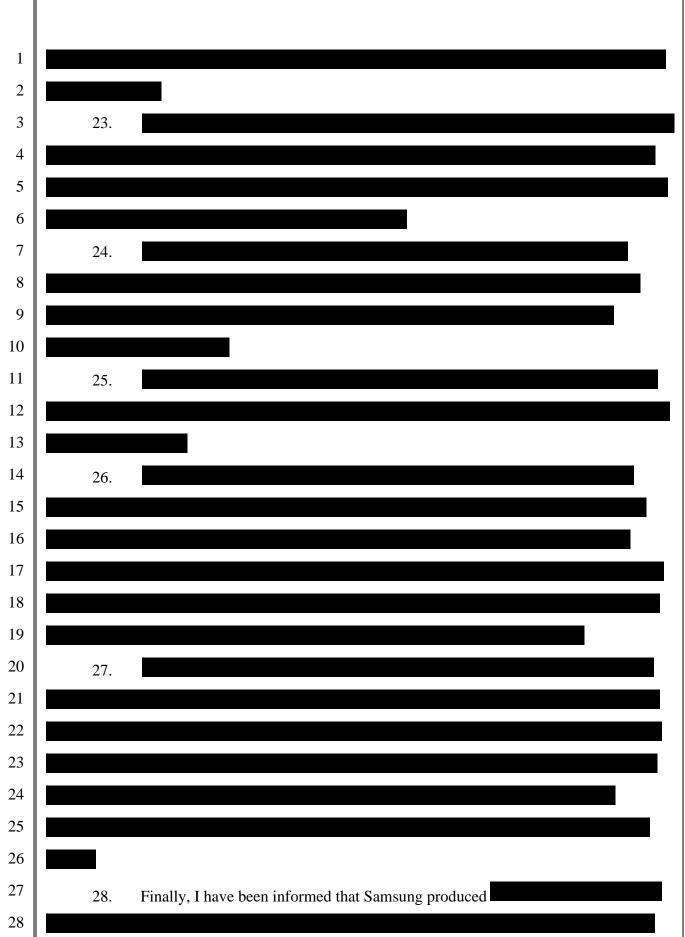




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3	This leads directly into another serious issue with the allocation of expenses.
4	15. How expenses are allocated to products can significantly impact their profitability.
5	In my experience it is highly unusual for companies to directly relate general and administrative
6	expenses and certain sales costs to specific products. It is my understanding that
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8	(See Olson Decl. Ex. 9 In some situations companies will
9	allocate these costs on a rational and consistent basis for management review and related
10	purposes.
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21	it
22	is virtually impossible for a damages expert to determine which costs are fixed and which are
23	variable. In my experience, the determination of the types and amount of costs which are fixed
24	and variable is a significant input into a damage calculation.
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17	21. I have been informed that Apple attorneys located certain financial documents that
18	Samsung produced in the parallel ITC action after Apple filed its motion to compel. I conducted
19	a review of these documents to determine if a comprehensive production of these documents
20	would provide important information for testing the information in referred to
21	above or for calculating an appropriate amount of damages for this case.
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17	I declare under penalty of perjury that the foregoing is true and correct. Executed this
18	28th day of February, 2012 at San Francisco, California.
19	/s/ Eric R Roberts Eric R. Roberts
20	Zife R. Roberts
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ATTESTATION OF E-FILED SIGNATURE I, Michael A. Jacobs, am the ECF User whose ID and password are being used to file this Declaration. In compliance with General Order 45, X.B., I hereby attest that Eric R. Roberts has concurred in this filing. Dated: February 28, 2012 /s/ Michael A. Jacobs Michael A. Jacobs