

1 Before the Court will be able to fully analyze the reasonableness of Plaintiff's total
2 calculation of damages, the Court requires additional information with respect to Plaintiff's
3 calculations. More specifically, the Court seeks a step-by-step breakdown of how (1) Plaintiff
4 arrived at the value of his preferred stock, and (2) Plaintiff converted the \$200,000 Canadian of
5 CAL-BAY preferred stock into US Dollars.

6 Conceptually, the Court agrees that using historic stock prices and recorded rates of
7 exchange are reasonable and reliable methods for generating a sound estimate of the total value of
8 the original purchase price. Therefore, at least in theory, Plaintiff's request that the Court take
9 judicial notice of these figures is reasonable. Despite Plaintiff's claim to have utilized these
10 otherwise reasonable rates in his conversion, Plaintiff fails to connect the dots by showing his
11 actual calculations - he does not show his math. Since the calculations are not obvious and
12 apparent based on the information Plaintiff provides, an actual breakdown of how he converted the
13 \$185,000 Canadian of Class B preferred stock and the \$15,000 Canadian of Class A preferred
14 stock into US Dollars is necessary for the Court to conduct a full analysis of his calculations.
15 Until then, the Court is unable to ascertain how appropriate and accurate his estimated measure of
16 damages actually is.

17 IV. CONCLUSION

18 Therefore, until Plaintiff demonstrates with sufficient particularity how he actually uses
19 these otherwise reliable figures in calculating his damages, it is difficult to measure the
20 reasonableness of his total estimate. Accordingly, Plaintiff must provide the Court with a step-by-
21 step breakdown of how he converted the \$185,000 of Class B preferred stock and \$15,000 of Class
22 A preferred stock into a value of US Dollars.

23 **IT IS SO ORDERED.**

24 DATED: February 22, 2011

25 

26 Hon. William McCurine, Jr.
27 U.S. Magistrate Judge
28 United States District Court