

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ARISTA RECORDS LLC; ATLANTIC
RECORDING CORPORATION; BMG MUSIC;
CAPITOL RECORDS, INC.; ELEKTRA
ENTERTAINMENT GROUP INC.;
INTERSCOPE RECORDS; LAFACE
RECORDS LLC; MOTOWN RECORD
COMPANY, L.P.; PRIORITY RECORDS LLC;
SONY BMG MUSIC ENTERTAINMENT;
UMG RECORDINGS, INC.; VIRGIN
RECORDS AMERICA, INC.; and
WARNER BROS. RECORDS INC.,

Plaintiffs,

v.

LIME GROUP LLC; LIME WIRE LLC; MARK
GORTON; and GREG BILDSON, and M.J.G.
LIME WIRE FAMILY LIMITED
PARTNERSHIP

Defendants.

CIVIL ACTION NO. 06 CV. 5936
(GEL)

**DECLARATION OF JESSE RUBENFELD IN SUPPORT
OF DEFENDANTS' MOTION FOR SUMMARY JUDGMENT**

I, Jesse Rubinfeld, the undersigned, hereby declare as follows:

1. My name is Jesse Rubinfeld. I am over eighteen years of age, of sound mind, and in all ways qualified and competent to make this declaration. I have personal knowledge of the facts contained in this declaration and they are true and correct.

2. I am the Chief Financial Officer of Lime Wire LLC ("LW"). I have held that position since April 2006. Before that, I was a business analyst for Lime Group LLC ("LG") from March 2003 to the summer of 2005.

3. LG is a management company that provides various services to several entities with which Mark Gorton is associated. At one time, LG owned approximately 87% of LW. That has not been the case since the Summer of 2005.

4. The services LG provides to these various companies, including LW, have varied over time but have generally included accounting, maintenance of books and records, and preparation of financial statements. LG has also provided a receptionist and cleaning services. When LG employees have performed services for LW, LW reimburses LG for their time.

5. I am very familiar with the books and records of LW because over the years I have reviewed them and have prepared financial statements and other financial-related documents on behalf of LW. Since I have been employed by LW, LW has never consolidated its tax returns with LG or any other entity. LW has its own set of books and records that are kept separate. LW maintains its own checking accounts and it does not commingle its assets with LG. LW also prepares its own separate financial statements. To the best of my knowledge and recollection, the books and records of LW have always been kept separate and apart from LG. Today, no one outside of a few limited employees from LW have access to LW's financial records.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that this declaration is executed in New York, New York on July 17, 2008.



Jesse Rubinfeld