EXHIBIT B

IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO EASTERN DIVISION

CRAIG REED, et al.,

Plaintiffs

VS.

FREEBIRD FILM PRODUCTIONS, INC., et al.,

Defendants.

CASE NO. 1:08-CV-01761

JUDGE CHRISTOPHER A. BOYKO

SECOND DECLARATION OF JEFFREY L. RINGLER

- I, Jeffrey L. Ringler, make this declaration pursuant to the provisions of Title 28 U.S.C. §1746.
- 1. As stated in my previous Declaration, I am a Senior Vice President of RHI Entertainment, LLC ("RHI"). Contrary to plaintiff Reed's speculation in his brief opposing summary judgment, I was also employed by RHI's predecessors. I began employment with Hallmark Entertainment, Inc. ("Hallmark") on or about August 17, 1997 and have been employed continuously by Hallmark and its successors since then. As such, I was employed by and present at Hallmark on March 2, 1998 when Hallmark and Cabin Fever Entertainment, Inc. ("Cabin Fever") executed the Asset Purchase Agreement referenced in my prior declaration.
- 2. Again, notwithstanding plaintiffs' assumption to the contrary, "Freebird... The Movie" was never licensed for theatrical release at any time after the rights were acquired by RHI. Accordingly, RHI has received no revenues in connection with any theatrical release of the movie. Indeed, the comprehensive Internet Movie Data Base ("imdb"), although listing

"Freebird . . . The Movie," does not reflect how many times, or even if, it was ever released theatrically. In any event, whatever revenue may have been generated from any theatrical release would have taken place during Cabin Fever's ownership of the rights and would have been included in the deductions from production costs made by Cabin Fever prior to the transfer of Cabin Fever's movie library to Hallmark.

3. In connection with a transaction such as the Asset Purchase Agreement, it is the custom and practice in the entertainment industry to rely on information provided by the selling party concerning unrecouped production advances for specific movies without auditing that information because such numbers are of no significance to an overall deal which typically involves hundreds if not thousands of titles. Hallmark was provided by Cabin Fever with summary statements which showed, on a title by title basis, the recoupment status for all movies acquired, including "Freebird... The Movie." Hallmark relied on the accuracy of those statements, which it had no reason to doubt and which Cabin Fever had no reason to falsify. It would have been a waste of everyone's time and money to audit those statements, especially for a financially insignificant movie such as "Freebird... The Movie."

I declare under penalty of perjury that the foregoing is true and correct. Executed on March, 2009.

Jeffrey L. Ringler