

**EXHIBIT 14**  
**TO OPPOSITION TO MOTION TO COMPEL**



Funds believes that other individuals may have discoverable information and specifically reserves the right to identify additional witnesses as discovery proceeds.

By indicating the general subject matter of information these individuals and businesses may possess, First Funds is in no way limiting its right to call any individual(s) or business(es) listed to testify concerning other subject(s).

| <u>Name</u>                        | <u>Contact Information</u>                                   | <u>Subject(s)</u>   |
|------------------------------------|--|---|
| Barbara Johnson                    | Southport, Connecticut                                       | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Gary Johnson                       | Southport, Connecticut                                       | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Shearman & Sterling<br>LLP         | 599 Lexington Avenue<br>New York, New York<br>(212) 848-4000 | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; prior art.   |
| Testa, Hurwitz &<br>Thibeault, LLP | High Street Tower<br>125 High Street<br>Boston, MA 02110     | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; prior art.   |

| <u>Name</u>      | <u>Contact Information</u>  | <u>Subject(s)</u>   |
|------------------|---|---|
| David M. Klein   | Paul, Hastings, Janofsky & Walker, LLP<br>Park Avenue Tower<br>75 E. 55th Street<br>New York, New York 10022<br>(212)318-6318 | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; prior art.   |
| Anthony L. Meola | Kelly, Drye & Warren<br>101 Park Ave.<br>New York, New York 10178<br>(212) 808-7911   | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; prior art.   |
| Robert J. Tosti  | Edwards & Angell, LLP<br>101 Federal Street<br>Boston, Massachusetts 02110<br>(617) 517-5584                                  | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; prior art.   |
| John V. Forcier  | Goodwin & Procter, LLP<br>53 State Street<br>Exchange Place<br>Boston, Massachusetts 02109<br>(617) 570-1607                  | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; prior art.   |
| John Konop       | 1308 Oak Bluff Court<br>Canton, GA 30114<br>(770) 926-8774  | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |

| <u>Name</u>       | <u>Contact Information</u>   | <u>Subject(s)</u>   |
|-------------------|--|---|
| Frank Angrisani   | c/o Kevin Kiernan, Esq.<br>Kiernan & Campbell<br>206 Claremont Avenue<br>Montclair, New Jersey 07042                                     | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| James D'Alesandro | 156 Liberty Avenue<br>Staten Island, NY 10305  | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Les Falke         | 1366 Winborn Cir NW<br>Kennesaw, GA 30152  | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Krissy Burkey     | First Funds, LLC<br>240 West 35th Street<br>16th Floor<br>New York, New York 10001<br><br>Contact through First Funds' counsel of record | The development, design and operation of the accused instrumentality.   |
| Philip Head       | First Funds Financing, Inc.<br>576 Seymour Street<br>Vancouver, BC, Canada<br><br>Contact through First Funds' counsel of record         | The offer to sell, sale and use of the accused instrumentality.   |

| <u>Name</u>                         | <u>Contact Information</u>   | <u>Subject(s)</u>   |
|-------------------------------------|--|---|
| Business Capital Corporation        | 105 East 5th Street<br>5th Floor<br>Kansas City, Missouri 64106  | The offer to sell, sale and use of the Business Capital Corporation accused instrumentality; development, design and operation of the accused instrumentality; prior art.   |
| Merchant Money Tree, Inc.           | 2855 Magnum Road<br>Suite 303<br>Houston, Texas 77092<br><br>Contact through Merchant Money Tree's counsel of record | The offer to sell, sale and use of the Merchant Money Tree accused instrumentality; development, design and operation of the accused instrumentality; prior art.  |
| Reach Financial LLC                 | 2 Sound View Drive<br>Greenwich, Connecticut 06830<br><br>Contact through Reach Financial's counsel of record        | The offer to sell, sale and use of the Reach Financial accused instrumentality; development, design and operation of the accused instrumentality; prior art.  |
| Fast Transact, Inc. DBA Simple Cash | 2590 Willamette Drive NE<br>Suite 202<br>Lacey, Washington 98516<br>(360) 357-1400                                   | The offer to sell, sale and use of the Simple Cash accused instrumentality; development, design and operation of the accused instrumentality; prior art.  |
| Rapidpay LLC                        | 17 Battery Place<br>Suite 1231<br>New York, New York 10017<br>(212) 809-0300   | The offer to sell, sale and use of the accused Rapidpay instrumentality; development, design and operation of the accused instrumentality; prior art.   |
| AdvanceMe, Inc.                     | 600 TownPark Lane<br>Suite 500<br>Kennesaw, Georgia 30144<br>(770) 590-9822  | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |

| <u>Name</u>  | <u>Contact Information</u>   | <u>Subject(s)</u>   |
|--------------|--|---|
| Glen Goldman | Capital Access Network, Inc.<br>2 Overhill Road<br>Scarsdale, NY 10583<br>(914) 725-3901           | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Parris Sanz  | Capital Access Network, Inc.<br>2 Overhill Road<br>Scarsdale, NY 10583<br><br>(914) 725-3901       | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Tom Burnside | AdvanceMe, Inc.<br>600 TownPark Lane<br>Suite 500<br>Kennesaw, Georgia 30144<br><br>(770) 590-9822 | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Marc Tesler  | 160 West 86th Street<br>New York, NY 10024<br>(212) 277-3901                                       | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |

| <u>Name</u>                   | <u>Contact Information</u>   | <u>Subject(s)</u>   |
|-------------------------------|--|---|
| Technology Crossover Ventures | 750 3rd Avenue, 23rd Floor<br>New York, NY 10017<br>(212) 808-0200                           | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Vertrue Incorporated          | 20 Glover Avenue<br>Norwalk, CT 06850<br>(302) 324-7635                                      | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Adam Secher                   | (312) 315-2000   | Information related to the patent-in-suit including: inventorship; conception; design; development; operation; reduction to practice; prosecution; licensing; ownership; current/prior litigation and enforcement; prior art. |
| Nick Logan                    | 11675 Rainwater Drive<br>Suite 450<br>Alpharetta, GA 30004                                   | Information related to the patent-in-suit, including inventorship and prior art.  |
| Ruth Elastrì                  | Cynergy Data<br>45 West 36th Street, 6th Floor<br>New York, New York 10018<br>(866) 906-4040 | Information related to the patent-in-suit, including inventorship and prior art.  |
| Cynergy Data                  | 45 West 36th Street, 6th Floor<br>New York, New York 10018<br>(866) 906-4040                 | Information related to the patent-in-suit, including inventorship and prior art.  |
| Joe Kaplan                    | Innovative Merchant Solutions<br>26541 Agoura Road<br>Calabasas, CA 91302<br>(818) 936-7800  | Information related to the patent-in-suit, including inventorship and prior art.  |
| Innovative Merchant Solutions | 26541 Agoura Road<br>Calabasas, CA 91302<br>(818) 936-7800                                   | Information related to the patent-in-suit, including inventorship and prior art.  |

*Defendant First Funds LLC's Third Amended Rule 26(a)(1) Initial Disclosures*



| <u>Name</u>                         | <u>Contact Information</u>   | <u>Subject(s)</u>  |
|-------------------------------------|--|--|
| Frank Villano                       | 120 West 58th Street<br>Suite 3D<br>New York, NY 10019<br>(212) 247-7120                       | Information related to the patent-in-suit, including inventorship and prior art. |
| Tim Litle                           | Litle & Co.<br>900 Chelmsford Street<br>Lowell, MA 01851<br>(978) 275-6500                     | Information related to the patent-in-suit, including inventorship and prior art. |
| Randy Bourne                        | 7 Middle Way<br>Old Greenwich, CT 06870  | Information related to the patent-in-suit, including inventorship and prior art. |
| Allen Abbott                        | 223 West Poplar Street<br>Fleetwood, PA 19522  | Information related to the patent-in-suit, including inventorship and prior art. |
| Clever Ideas, Inc.                  | 180 N. Stetson Ave.<br>Suite 5300<br>Chicago, IL 60601<br>(312) 616-3600                       | Information related to the patent-in-suit, including inventorship and prior art. |
| Lee Suckow                          | Clever Ideas, Inc.<br>180 N. Stetson Ave.<br>Suite 5300<br>Chicago, IL 60601<br>(312) 616-3600 | Information related to the patent-in-suit, including inventorship and prior art. |
| Rewards Network                     | 2 North Riverside Plaza<br>Chicago, IL 60606<br>(877) 491-3463                                 | Information related to the patent-in-suit, including inventorship and prior art. |
| IGT Services, Inc.                  | 600 NE 36th Street<br>Miami, FL 33137<br>(305) 573-2800  | Information related to the patent-in-suit, including inventorship and prior art. |
| First Data Corporation              | 6200 South Quebec Street<br>Greenwood Village, CO 80111<br>(303) 488-8000                      | Information related to the patent-in-suit, including inventorship and prior art. |
| Chase Paymentech Solutions          | 14221 Dallas Parkway, Bldg. 2<br>Dallas, Texas 75254<br>(800) 824-4313                         | Information related to the patent-in-suit, including inventorship and prior art. |
| Bank of America, N.A.               | 100 North Tryon Street<br>Bank of America Corporate Center<br>Charlotte, NC 28255              | Information related to the patent-in-suit, including inventorship and prior art. |
| Electronic Data Systems Corporation | 5400 Legacy Drive<br>M/S H3-3A-05<br>Plano, TX 75024<br>(972) 604-6000                         | Information related to the patent-in-suit, including inventorship and prior art. |

| <u>Name</u>  | <u>Contact Information</u>  | <u>Subject(s)</u>  |
|--|---|--|
| Authors and inventors of prior art references to be identified and produced in this Action | As listed on the prior art references to be identified and produced in this Action. | Invalidity of the patent-in-suit; state of the art; level of skill in the art. |

All current and former First Funds employees should be contacted through First Funds' attorneys of record.

**B. The following is a description, by category and location of all documents, data compilations, and tangible things that are in the possession, custody or control of First Funds and that First Funds may use to support its claims or defenses.**

As to documents, First Funds provides the following listing without concession, agreement, admission, or waiver of any ultimate determination of relevance or admissibility of particular information for any purpose, and without waiver of attorney-client privilege or work-product immunity or any other privilege or immunity. First Funds also reserves the right to identify additional documents throughout discovery.

|  |  |
|--|--|
| Documents reflecting agreements between First Funds, merchants and/or merchant processors.   | 240 West 35th Street<br>16th Floor<br>New York, New York 10001           |
| Documents and materials relating to the advertising, marketing and/or use of First Funds' accused instrumentality.   | 240 West 35th Street<br>16th Floor<br>New York, New York 10001           |
| Prosecution History of the patent-in-suit.   | Vinson & Elkins LLP<br>2801 Via Fortuna<br>Suite 100<br>Austin, TX 78746 |
| Prior art to the patent-in-suit, including but not limited to printed publications, machines and components thereof, evidence of prior sales, offers for sale and public uses. | Vinson & Elkins LLP<br>2801 Via Fortuna<br>Suite 100<br>Austin, TX 78746 |

**C. The following is a computation and description, by category, of damages claimed by First Funds.**

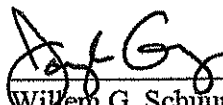
First Funds intends to seek damages sufficient to cover the reasonable and necessary fees and associated costs related to the representation of First Funds in the above-captioned action. The attorneys fees and costs, at present, are unknown.

**D. The following is a description of any insurance agreement under which a person carrying on an insurance business may be liable to satisfy part of or all of a judgment.**

First Funds is unaware of any insurance agreement under which any person carrying on an insurance business may be liable, under an obligation to First Funds, to satisfy part of or all of a judgment.

Date: September 13, 2006

Respectfully submitted,



\_\_\_\_\_  
Willem G. Schuurman  
Texas State Bar No. 17855200  
Joseph D. Gray  
Texas State Bar No. 24045970  
VINSON & ELKINS L.L.P.  
2801 Via Fortuna, Suite 100  
Austin, Texas 78746  
Phone: (512) 542-8400 –  
Fax: (512) 236-3476

- and -

Hilary Preston  
Admitted Pro Hac Vice  
VINSON & ELKINS L.L.P.  
666 Fifth Avenue  
26th Floor  
New York, New York 10103  
Phone: (212) 237-0000  
Fax: (212) 237-0100

- and -

Douglas McSwane  
Texas State Bar No. 13861300  
POTTER MINTON, P.C.  
110 North College  
500 Plaza Tower  
Tyler, Texas 75702  
Phone: (903) 597-8311  
Fax: (903) 593-0846

*ATTORNEYS FOR DEFENDANT  
FIRST FUNDS LLC*

**CERTIFICATE OF SERVICE**

I hereby certify that on the 13th day of September, 2006, I served a true and correct copy of the foregoing Third Amended Rule 26(a)(1) Initial Disclosures of First Funds, LLC to the last known address for all additional counsel of record listed below as follows:

***Via U.S. Mail, Return Receipt Requested***

Ronald S. Lemieux  
PAUL, HASTINGS, JANOFSKY & WALKER LLP  
Five Palo Alto Square, Sixth Floor  
Palo Alto, CA 94306-2155  
Fax: 650-320-1921

Otis Carroll  
IRELAND, CARROLL & KELLEY, P.C.  
6101 S. Broadway, Suite 500  
Tyler, Texas 75703  
Fax: 903-581-1071

***Via U.S. Mail***

Stephanie Nimberg, President  
Lawrence Morrison, General Counsel  
17 Battery Place Suite 1330  
New York, New York 10004

  
\_\_\_\_\_  
Amy Reiley

*Defendant First Funds LLC's Third Amended Rule 26(a)(1) Initial Disclosures*