

**RICHARD HARRIS, CPA**  
**Subject Matter Expert**  
**IPmetrics<sup>®</sup> LLC**

Richard Harris is a Subject Matter Expert for IPmetrics<sup>®</sup> Intellectual Property Consulting. Mr. Harris is founder and President of Harris & Associates, a sixteen-year-old consulting firm specializing in financial, operational and strategic consulting services to start-up and high growth telecommunications and technology firms. He has extensive experience in strategic planning, capital formation, corporate valuations, interim CFO services, litigation support and expert testimony.

Mr. Harris has served as CFO for Independent Wireless One, where he restructured the company and successfully raised \$290 million in financing prior to selling the company to Sprint PCS at 2 1/2 times its initial equity within one year; as VP operations, finance and administration for Horizon Cellular Telephone Company; as VP and CFO for Metrophone Cellular Communications company; as CFO for Nobel Learning Centers; as Controller for Harrah's Atlantic City and as audit manager for Coopers and Lybrand. He is on the Board of Directors and Chairman of the Audit Committee for Amtrol, Inc, a manufacturer of LP cylinder tanks, well control devices, and commercial HVAC units.

Mr. Harris holds an MBA from the Wharton School in Philadelphia and is a CPA.

Mr. Harris is President of Harris & Associates, a consulting firm providing financial, operational, and strategic consulting services to early stage and high growth companies which he founded in 1994. Mr. Harris' expertise encompasses business planning, capital formation, market valuations, interim CFO services, litigation support, performance assessments, systems recommendations and revenue assurance programs.

Past clients include Sprint PCS, PCS One, Inc., Omnipoint Communications, Inc., Independent Wireless One, a Sprint PCS affiliate, Cworks Solutions LLC, Triton PCS, an AT&T affiliate, Denver & Ephrata Telephone & Telegraph Company, Tricom S.A., Galaxy Scientific Corp, Unisite, Inc., Alltel Corporation, Signal Holdings, TelePacific, Westec, Inc., and ECI Calling Services, Inc.

**PROFESSIONAL ASSOCIATIONS**

- Pennsylvania Institute of Certified Public Accountants
- American Institute of Certified Public Accountants
- Member National Association of Corporate Directors

**LITIGATION SUPPORT EXPERIENCE**

<b>Case</b>	<b>Location</b>	<b>Date</b>	<b>Issue</b>	<b>Services Provided</b>
NCI v. Cal-One Cellular Arbitration No. 741810096395	Eureka, CA	October, 1996	Agent contract	Expert for plaintiff
Nguyen v. Los Angeles Cellular VC 021972	LA County, CA	September, 1997	Wrongful Discharge	Expert for plaintiff
Estate of Virginia Myers v. State of California	Sacramento, CA	December, 1997	Valuation of minority interest for estate taxes	Consultant to plaintiff's estate trustee
General Wireless v. United States of America	Washington, DC	April, 1998	Valuation of PCS licenses	Consultant to Defendant's experts
Coleman v. United States Cellular, et al. 96-C-01177	Pike County, Ky	December, 1998	Wrongful Discharge	Expert for plaintiff
Convergys Information Management Group, Inc. v. Alltel Corporation et al, No. C-1-98-1004 (S.D. Oh.)	Cincinnati, Ohio	June, 1999	Billing Contract	Consultant to Defense
Erika Landin et al v. Los Angeles Cellular BC 143305	LA County, CA	June, 1999	Class Action related to Billing	Expert for plaintiff

<b>Case</b>	<b>Location</b>	<b>Date</b>	<b>Issue</b>	<b>Services Provided</b>
Excel Telecommunications, Inc.v DEB, Inc. Arbitration No. 78 144 00099 97	Honolulu, Hawaii	January, 2001	Agent contract	Expert for the defense
Brittan Communications International Corporation v. Southwestern Bell Telephone Company Cause No. 12408*BH00	Houston, Texas	October, 2001	Valuation of Switchless Long Distance Reseller	Expert for plaintiff
Arbitration Matter between:  INFOTECH Solutions Corporation And Mohave Cellular Limited Partnership Case No. 11117007642 American Arbitration Association	Portland, Maine	July, 2002	Performance under billing contract	Expert for plaintiff
Campbell et al v. Verizon and predecessor companies CASE NO. GIC 751725	San Diego, Ca.	September, 2002	Class Action related to Billing	Consultant to plaintiff's attorneys
Arbitration Matter between: Bill Burch and International Mercantile, Inc. v. Nextel Communications, Inc. and Nextel of Texas, Inc. Case No. 71 1Y 181 001 1401 American Arbitration Association	Dallas, Texas	January, 2003	Agent Dispute	Expert for the defense
Telecorp PCS, Inc. Shareholders Litigation C.A. No. 19260 Court of Chancery State of Delaware	Wilmington, Delaware	January, 2003	Shareholders Litigation	Expert for plaintiff
IN RE United States Cellular operating Company consol. C.A. No. 18696 NC	Wilmington, Delaware	March, 2003	Appraisal Action	Expert for plaintiff
Freedom Wireless, Inc., V. Boston Communications Group, Inc.; et al Civil Action No. 00-CV-12234-EFH	Boston, Mass.	July, 2003	Intellectual Property Rights	Expert for plaintiff
Erickson, et. al. v. Centennial Beauregard Cellular LLC	Wilmington, Delaware	September, 2003	Appraisal Action	Expert for plaintiff
Global PCS, Inc. and Johnson Torres v. Israel Seruya and David Israeli 46524-98	Brooklyn, NY	May, 2004	Valuation	Expert for plaintiff
Joseph W. Carcione, Jr. v. Cingular Wireless LLC and New Cingular Wireless PCS, LLC, Defendants And Bloomington Cellular Telephone Company Nominal defendant C.A. No. 1021-N: Consol. C.A. No. 1021-N	Wilmington, Delaware	April, 2006	Valuation	Expert for plaintiff
Daniel Stern v. Michael Gelfand 05 Civ. 9147	New York, NY	August, 2006	Valuation	Expert for defense
Harmony Antique Cars, Inc. v. Midwest Tower Partners, LLC	Madison, Wi	January, 2007	Quantification of Damages	Expert for plaintiff
American Tower Asset Sub LLC v. Borough of Somerdale CAM-C-75-08	Camden, New Jersey	December, 2008	Validity of Cell Site Lease Agreement	Expert for Plaintiff

<b>Case</b>	<b>Location</b>	<b>Date</b>	<b>Issue</b>	<b>Services Provided</b>
Lackawaxen Telecom Inc. v. South Canaan Cellular Equity LLC. et al. 09 CV 1029	Denver, Colorado	October, 2010	Quantifica- tion of Damages	Expert for Defense
Mojo MVNO Consulting Group LLC v. PNG Telecommunications, Inc. and Xtreme Mobile Acquisition Company LLC, Arbitration No. 1340008134	Cincinnati, Ohio	November, 2011	Quantifica- tion of damages	Expert for Defense