

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

THOMAS L. TAYLOR, III, in his capacity §
as Court-appointed temporary receiver for §
Breitling Energy Corp. et al., §

Plaintiff §

v. §

NO. 3:19-cv-01594-D

ROTHSTEIN KASS P.A. d/b/a ROTHSTEIN §
KASS & CO. P.C.; ROTHSTEIN KASS & §
COMPANY, PLLC and BRIAN MATLOCK, §

Defendants. §

**DEFENDANTS' MOTION TO STRIKE SAUL SOLOMON'S OPINIONS AND
EXCLUDE HIS TESTIMONY FROM TRIAL**

E. LEON CARTER
State Bar No. 03914300
lcarter@carterarnett.com

LINDA R. STAHL
State Bar No. 00798525
lstaahl@carterarnett.com

COURTNEY BARKSDALE PEREZ
State Bar No. 24061135
cperez@carterarnett.com

CARTER ARNETT PLLC
8150 N. Central Expy., Suite 500
Dallas, Texas 75206-1860
(214) 550-8188 (main)
(214) 550-8185 (facsimile)

NICOLAS MORGAN (admitted pro hac vice)
Cal. State Bar No. 166441
nicolasmorgan@paulhastings.com

THOMAS ZACCARO (admitted pro hac vice)
Cal. State Bar No. 183241
thomaszaccaro@paulhastings.com

PAUL HASTINGS LLP
515 South Flower Street, Twenty-Fifth Floor
Los Angeles, CA 90071
(213) 683-6000 (main)
(213) 627-0705 (facsimile)

**ATTORNEYS FOR DEFENDANTS
ROTHSTEIN KASS P.A. D/B/A ROTHSTEIN KASS & CO. P.C., ROTHSTEIN KASS &
COMPANY, PLLC AND BRIAN MATLOCK**

Defendants Rothstein Kass P.A. (d/b/a/ Rothstein Kass & Co. P.C.), Rothstein Kass & Company, PLLC, and Brian Matlock (collectively, “Defendants”) respectfully move this Court for an order striking Saul Solomon’s opinions and excluding his testimony from trial. Specifically, Defendants request that the following opinions be stricken and that Mr. Solomon be excluded from providing testimony at trial regarding these opinions:

1. Mr. Solomon’s opinions regarding Plaintiff’s purported Increased Liabilities Damages for any of his five Analysis Periods.¹
2. Mr. Solomon’s opinions regarding Plaintiff’s purported Misappropriation Damages for any of his five Analysis Periods.
3. Mr. Solomon’s opinions regarding Mr. Matlock’s state of mind, including:
 - a. Mr. Matlock attempted to “bury” Accounting Issues identified during Rothstein Kass PA’s audits; and
 - b. Mr. Matlock attempted to “downplay” the Accounting Issues by editing a draft workpaper.
4. Mr. Solomon’s Opinion that Defendants Violated Section 10A of the Securities Exchange Act of 1934.
5. The entirety of Mr. Solomon’s Supplemental Report, including all opinions contained therein.

Dated: January 19, 2021

Respectfully submitted,

/s/ Nicolas Morgan
NICOLAS MORGAN (*admitted pro hac vice*)
nicolasmorgan@paulhastings.com

¹ Any capitalized terms not defined herein are defined in Defendants’ Memorandum in Support of Motion to Strike Saul Solomon’s Opinions and Exclude his Testimony from Trial (“Memorandum”) filed herewith. The definitions in the Memorandum are explicitly adopted for the purpose of this Motion.

THOMAS ZACCARO (*admitted pro hac vice*)

thomaszaccaro@paulhastings.com

PAUL HASTINGS LLP

515 South Flower Street, 25th Floor

Los Angeles, CA 90071

213-683-6000 (main)

213-996-3181 (facsimile)

E. LEON CARTER

State Bar No. 03914300

lcarter@carterarnett.com

LINDA R. STAHL

Texas Bar No. 00798525

lstahl@carterarnett.com

COURTNEY BARKSDALE PEREZ

State Bar No. 24061135

cperez@carterarnett.com

CARTER ARNETT PLLC

8150 N. Central Expy., Suite 500

Dallas, Texas 75206-1860

214.550.8188 (main)

214.550.8185 (facsimile)

Attorneys for Defendants

Rothstein Kass P.A. d/b/a Rothstein Kass &

Co. P.C., Rothstein, Kass & Company, PLLC

and Brian Matlock

CERTIFICATE OF CONFERENCE

Plaintiff opposes this motion. Counsel for Defendants and Edward Snyder, counsel for Plaintiff, have conferred via email dated January 14, 2021, during which there was a substantive discussion of every item presented to the Court in this motion and, despite best efforts, the counsel have not been able to resolve those matters presented.

/s/ Nicolas Morgan

NICOLAS MORGAN

CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of the foregoing document has been served to all counsel of record in accordance with the Federal Rules of Civil Procedure on January 19, 2021 via ECF notification.

/s/ Nicolas Morgan

NICOLAS MORGAN