

**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.

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

Defendants.

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NO. 3:19-cv-01594-D

**[PROPOSED] ORDER GRANTING DEFENDANTS' MOTION TO STRIKE SAUL  
SOLOMON'S OPINIONS AND EXCLUDE HIS TESTIMONY FROM TRIAL**

Upon Defendants' Motion to Strike Saul Solomon's Opinions and Exclude his Testimony from Trial dated January 19, 2021 and Plaintiff having opposed the motion, the Court, having considered the papers submitted and the oral argument presented by counsel,

HEREBY ORDERS THAT:

1. Defendants' Motion to Strike Saul Solomon's Opinions and Exclude his Testimony from Trial is GRANTED.
2. The following opinions included in Mr. Solomon's expert report dated August 14, 2020 and his supplemental report dated November 16, 2020 are HEREBY STRICKEN:

- a. Mr. Solomon's opinions regarding Plaintiff's purported Increased Liabilities Damages for any of his five Analysis Periods.<sup>1</sup>
  - b. Mr. Solomon's opinions regarding Plaintiff's purported Misappropriation Damages for any of his five Analysis Periods.
  - c. Mr. Solomon's opinions regarding Mr. Matlock's state of mind, including:
    - i. Mr. Matlock attempted to "bury" Accounting Issues identified during Rothstein Kass PA's audits; and
    - ii. Mr. Matlock attempted to "downplay" the Accounting Issues by editing a draft workpaper.
  - d. Mr. Solomon's opinion that Defendants Violated Section 10A of the Securities Exchange Act of 1934.
  - e. The entirety of Mr. Solomon's Supplemental Report, including all opinions contained therein.
3. Plaintiff may not offer any testimony from Saul Solomon related to the opinions listed in 2.a – 2.e, *supra*, at any trial or other hearing in this matter.
  4. This Order does not preclude Defendants from (i) moving to exclude and/or strike Mr. Solomon's opinions in a future motion in limine or (ii) moving for additional deposition time with Mr. Solomon should Mr. Solomon engage in evasive answers that waste Defendants' time on the record in any future deposition.

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<sup>1</sup> 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 [Proposed] Order.

IT IS SO ORDERED.

Dated: \_\_\_\_\_

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**SIDNEY A. FITZWATER**  
**UNITED STATES DISTRICT JUDGE**