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6 Attorneys for Plaintiff
BARBRA STREISAND

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 COUNTY OF LOS ANGELES
10 WEST DISTRICT

12 BARBRA STREISAND, an individual,

13 Plaintiff,

14 vs.

15 KENNETH ADELMAN, an individual;
PICTOPIA.COM, a California corporation;
16 LAYER42.NET, a California corporation;
and DOE 1 through DOE 20, inclusive,

17 Defendants.
18

CASE NO. SC 077257

[Assigned to the Honorable Allan J. Goodman,
Dept. H]

**DECLARATION OF DAVID H. ROBERTS
IN SUPPORT OF PLAINTIFF BARBRA
STREISAND'S OPPOSITION TO
DEFENDANTS KENNETH ADELMAN
AND PICTOPIA.COM'S MOTION FOR
ATTORNEY'S FEES PURSUANT TO
CALIFORNIA CODE OF CIVIL
PROCEDURE § 425.16(c)**

**[Filed Concurrently with Opposition to
Defendants' Attorney's Fees Motion;
Declaration of John M. Gatti; and Appendix
of Non-California Authorities in Support
Thereof]**

Date: April 7, 2004
Time: 8:30 a.m.
Dept.: H
Judge: Hon. Allan J. Goodman

Complaint Filed: May 20, 2003

1 I David H. Roberts, declare:

2 1. I am a Certified Public Accountant and Partner in Charge for the Legal Services
3 Group of RBZ LLP. RBZ LLP ("RBZ") provides a comprehensive range of accounting, tax and
4 consulting services. Prior to joining RBZ in 1998, I headed the West Coast Law Firm Consulting
5 Group/Financial and Management Practice at Price Waterhouse. I have personal knowledge of
6 the matters set forth in this declaration and, if I were called upon to testify, I could and would
7 testify competently thereto.

8 2. At RBZ, I specialize in financial and management consulting to law firms. Over
9 the past 20 years, I have assisted over 400 law firms in streamlining operations, boosting
10 efficiency, and increasing profitability. I have written and lectured about numerous tax and
11 management issues affecting law firms. Some of these articles have appeared in the American
12 Bar Association Journal and California Lawyer. I also supervise and publish RBZ's annual
13 Southern California survey of law firm compensation and benefits. Attached hereto as Exhibit
14 "A" is a true and correct copy of my curriculum vitae.

15 3. In 2003, I personally supervised and published RBZ's most recent survey of law
16 firm compensation and benefits. The report is titled "The 2003 RBZ Law Firm Report" (the
17 "Report.") Based on my knowledge and experience, the Report is the most comprehensive
18 survey of compensation, billing rates and benefits of Southern California law firms. Having
19 personally authored the Report, I know the information contained in the Report to be true and of
20 my own knowledge.

21 4. The 2003 survey collected data regarding billing rates on more than 164 local law
22 firms, which included individual billing rate data on more than 6,500 attorneys and 7,500 non-
23 attorney staff. Of the 164 participating firms, 89 of them range from 1 to 25 attorneys, 48 from
24 26 to 75 attorneys and 27 firms have 76 or more attorneys. 29 of the law firms surveyed are from
25 Beverly Hills, Century City, Westwood and related areas. 17 of the law firms surveyed are from
26 Santa Monica, West Los Angeles, Marina del Rey and related areas.

27 5. Numerous security procedures and controls are in place to safeguard and protect
28 the authenticity and confidentiality of the participating law firms and data reported by each firm.

1 Completed survey data was sent directly to RBZ for tabulation and summarization. All data sent
2 electronically is sent to a secure site. Only two individuals at RBZ have access to this
3 information. I am one of them. Completed hard copy data forms are handled differently. Upon
4 receiving the completed individual data forms, all identifying information is immediately
5 removed and replaced with a numeric identifier to ensure confidentiality. Individual firm data is
6 then entered into a database, tabulated, and summarized. The person entering the information
7 into the database has no knowledge of what firm they are actually entering. All individual firm
8 data is strictly confidential.

9 6. Survey participants answer a range of specific and general questions relating to
10 compensation, billing rates, and benefits. Each law firm reports its base salary, bonuses, billing
11 rates and billable hours individually for its partners, associates, summer associates, legal
12 assistants, and others. The salaries and billing rates reported were those in effect on July 1, 2003.

13 7. Whenever the Report lists the "average" billing rate, that average is derived from
14 the total of all billing rates divided by the number of billing rates reported.

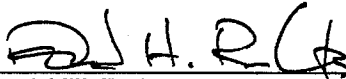
15 8. Based on this comprehensive analysis, the data shows that at a law firm containing
16 76 or more attorneys located in Southern California, the average billing rate for: (a) an equity
17 partner is \$400; (b) a non-equity partner is \$259; (c) a fourth year associate is \$224; (d) a third
18 year associate is \$212; and (e) a second year summer associate is \$138. The average billing rate
19 for a legal assistant (exempt for overtime) with 11 to 20 years experience is \$128 in the Century
20 City/Beverly Hills area.

21 9. My review of the surveys conducted of the law firms in Southern California
22 indicates that law firms do not normally charge for file clerk services. The law firms surveyed
23 did not provide RBZ for hourly billing rates for file clerks because such clerks' services are

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1 normally not billed out to clients. The same can be said for legal secretaries performing
2 secretarial tasks.

3 I declare under penalty of perjury under the laws of the State of California and the
4 United States that the foregoing is true and accurate.

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7 _____
8 David H. Roberts

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EXHIBIT A



CERTIFIED PUBLIC ACCOUNTANTS | LLP | STRATEGIC BUSINESS CONSULTANTS

DAVID ROBERTS

PARTNER

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EXPERIENCE

RBZ, LLP since 1998

- Partner-in-Charge – Legal Firm Services Group
- Over 20 years of experience in working with law firms (over 600) to streamline operations, boost efficiency and increase profitability
- Consults with law firms of all sizes with respect to:
 - partner compensation
 - strategic planning
 - profit improvement studies
 - mergers
 - dissolutions
 - tax consulting and compliance
 - operational reviews
 - budget preparation
 - capitalization studies
 - deferred compensation
 - administrative and organizational reviews
 - internal control reviews
- Recognized expert in law firm financial and management consulting
- Has written, lectured and taught on numerous tax and management issues affecting law firms
- Published articles have appeared in the *American Bar Association Journal* and *California Lawyer*
- Co-authored *Financing the Start-Up Law Firm* published by the American Bar Association's Law Practice Management section
- Publishes the annual Southern California survey of law firm compensation and benefits
- Expert witness
- Previous experience as in-house controller and administrator for law firms

Formerly associated with Price Waterhouse where he headed the West Coast Law Firm Consulting Group/Financial and Management Practice and Holland, Roberts & Wong, a CPA and consulting firm which worked exclusively with law firms.

PROFESSIONAL AFFILIATIONS

- Certified Public Accountant
- American Bar Association and State Bar of California – Law Practice Management sections
- California Society of Certified Public Accountants
- American Institute of Certified Public Accountants

EDUCATION

- Bachelor of Science degree – California State University, Northridge