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Plaintiff In Pro Per,

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

MATTHEW R. WALSH

Plaintiff In Pro Per,

vs.

ROKOKO ELECTRONICS
(AND DOES 1 THROUGH 50, INCLUSIVE)

Defendant

Case No.: 2:25-CV-05340-ODW-RAO

Before: Hon. Otis D. Wright II
Courtroom 5D

**PEER REVIEW OF DEFENDANT'S
AND PLAINTIFF'S EXPERT
REPORTS**

1. Sufficient Basis To Act As A Peer Conducting A Review Audit

I possess sufficient education, training, knowledge, skill, and experience to independently evaluate the methodologies, technical analyses, and conclusions presented in both expert reports. As set forth in my qualifications, I have more than twenty-six years of professional experience in software engineering, computer science, digital forensics, computer security, video game development, animation technologies, and motion capture systems. My experience substantially overlaps with the technical subject matter addressed by both experts.

I have also been disclosed in this action as an expert witness. My own expert report has been before the parties for several months, has been relied upon throughout this litigation, and has not been rebutted or challenged within the deadlines established by Rule 26(a)(2)(D)(ii) and the Court's scheduling order. Defendants are fully aware of my qualifications, work history, and technical experience, having received those materials during discovery.

This report is not intended to introduce new technical opinions or advocate for either expert. Rather, it serves as a peer review audit of the methodologies employed by Mr. Ricardo Tobon and Mr. Grettir Olafsson. My analysis instead is **solely to aid the Court in reaching a factual determination through neutral analyses** which evaluates whether the methodologies described in each report are sufficiently documented, reproducible, and supported by the evidence identified by their respective authors.

Where testing, experimentation, or technical verification was possible, I independently applied the same methodologies, examined the same categories of evidence, and attempted to reproduce the reported findings. My conclusions are based upon the reproducibility of those methodologies and the adequacy of the supporting evidence, rather than upon personal preference or advocacy for either expert.

2. Expert Identification

I am Matthew R. Walsh, I submit this peer review report as the primary expert witness in this case. While I am the Plaintiff in this matter appearing pro se, I am competently providing this document as a wholly neutral expert witness report to review both reports foundations, methodologies and conclusions. This report is based solely on the evidence before me and the factual basis surrounding that evidence.

It should be stated that I am not the expert witness in this action *because I am the Plaintiff*, but rather, I am the Plaintiff in this action because I am the most qualified person to litigate this matter due to it's highly technical nature. From past experience, hiring an attorney simply adds a layer of dilution between myself and the Court which I believe slows or prohibits the technical flow of information in this case; therefore I must act as both the litigator and the Plaintiff. This report is submitted wholly as a neutral forensic investigator; and purely of technical analyses and finding devoid of argument. The evidence has all been authenticated under penalty of perjury and provided to the Defendant prior to the authoring of this document.

I submit this declaration in support of the Plaintiff, Matthew R. Walsh's action against Defendant, Rokoko Electronics.

3. Qualifications

I have over 26 years of experience in computer programming, software engineering and architecture design and development; and in computer security. I am a digital investigator and forensic analyst presently retained by law firms including but not limited to Harder Stonerock, LLP; and have been an expert in high profile cybersecurity/computer hacking/CFAA adjacent-Court cases dating to 2008.

As part of my daily profession, I am a professional software engineer systems architect where I solely engineer and program highly complex systems (700,000+ lines of code) using more than twenty (20) programming and scripting languages for both the private and government sector – including LA County and the Department of Homeland Security. I am wholly self-employed by my own software company which produces international industrial software and automation systems, established in 2007.

I have authored published security tools beginning at age 14 that have been recognized by Microsoft, McAfee, Trend Micro, Symantec, Sophos, and others, and my work has been featured in multiple magazines. I became a full time professional programmer at 15 and enrolled in evening college for Computer Science at 16 years old which I achieved a 4.0gpa. My professional career since then has experienced no gaps and I have worked on hundreds of projects.

Further, I am highly experienced in video game/film production. I am a published video game developer with titles(s) licensed by Nintendo, Sony and Valve. I own and operate Winteryear Studios, a game, film, 3D, VR, animation studio. I am qualified in all aspects of production including expert knowledge of motion capture, facial recognition and deep fake technology.

Lastly, I have experience in commercial-scale microcontroller-based (ARM, ESP, Arduino, Basic Stamp, etc.) hardware and software development, including the authoring of custom protocols for communication and execution stacks and firmware development.

4. Assignment and Scope

My assignment as a part of this litigation is to review both expert reports for the Defendants expert Ricardo Tobon; and my own expert Grettir Olaffson.

5. Materials Reviewed

This report is based on

- (a) Ricardo Tobon (for the Defendants) expert report and;
- (b) Grettir Olaffson's expert report and;
- (c) The evidence and documents referenced by both reports.

I. SUMMARY OF PEER REVIEW RESULTS

As a disclosed expert witness in this matter conforming to FRE 702 and testing both reports with the methodologies explained; I have come to the following conclusions:

- (a) I could not come to any of the same conclusions as the Defendant's expert, Mr. Tobon by following his report, methodology, evidence or claims.
 - (b) I came to all of the same conclusions as the Plaintiff's expert, Grettir Olaffson by testing and utilizing the same tools and methodology that he did.
 - (c) I can state for certain, any expert following either report would come to the same findings as I have in this document.
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II. PEER REVIEW OF RICARDO TOBONS REPORT

1. Mr. Tobon's report contradicts established facts and evidence in the case regarding animations in Rokoko's possession

On page 3, Mr. Tobon provides a list of animations which he states "*Mr. Walsh Animation Files in Rokoko's Possession*" and additionally "*Files in Rokoko's possession*". This list contradicts established facts and evidence as Mr. Walsh has

shown in his evidentiary matter to have retained about 850 animations created with Rokoko's products. Conversely, Rokoko has provided 273 animations back to Mr. Walsh in discovery. Mr. Tobon's list of only 46 is an inaccurate reflection of the facts before the parties and the Court. Additionally, Mr. Tobon improperly relies upon these 46 of at least 273 animations as the entire basis of his opinions.

CONCLUSION: *"I was able to independently review Mr. Tobon's findings, however, **was unable to** reproduce and come to the same conclusions and findings of Mr. Tobon and find them to be insufficient in foundation and methodology."*

2. Peer Review of Tobon ¶2 "Rokoko Electronics is the creator and owner of the code, user interface, algorithms, data structures, export system, and other components that make up the Rokoko Studio software."

This section contains numerous factual assertions regarding the Newton rig and model but provides little explanation of the methodology used to reach those conclusions. Statements regarding Rokoko's authorship, ownership, and the proprietary nature of the Newton rig are presented as established facts without identifying the supporting technical or documentary evidence reviewed. As a result, an independent examiner cannot determine how these conclusions were verified.

While the report correctly notes that character rigs are an important component of motion capture systems, it largely relies on generalized industry experience rather than analysis specific to the Newton rig itself. For example, statements regarding the amount of work involved in creating the rig and the collaboration required during its development are reasonable as general observations but are not supported by evidence demonstrating that these circumstances existed in this particular case.

Although the report states that the Newton rig contains 75 bones and plays a significant role in Rokoko Studio's processing pipeline, it does not describe the procedures, software, or testing used to verify these technical findings. In my opinion, this section lacks sufficient methodological detail to permit independent reproduction or verification of its conclusions and therefore functions primarily as descriptive background rather than reproducible technical analysis.

CONCLUSION: *“I was able to independently review Mr. Tobon’s findings, however, **was unable to** reproduce and come to the same conclusions and findings of Mr. Tobon and find them to be insufficient in foundation and methodology.”*

3. **Peer Review of Tobon ¶3** **“The motions in Rokoko’s possession created by Mr. Walsh are not unique. The motions do not have clear meaning without additional context.”**

The conclusions expressed in this section are not supported by an adequate factual foundation. Mr. Tobon states that he reviewed approximately 50 minutes of motion capture data in Rokoko's possession and bases his opinions on that review.

However, the evidence produced in this litigation demonstrates that Rokoko ultimately returned 273 animation files, while Mr. Tobon's report repeatedly references only 46 animations. Accordingly, Mr. Tobon expressly acknowledges that his opinions are based upon only a subset of the available evidence rather than the complete body of animations at issue. The report does not explain how those animations were selected, whether they are representative of the complete dataset, or whether additional animations would materially affect his conclusions. Because the opinions in this section are derived from an incomplete and unexplained sample of the available evidence, I am unable to reproduce or validate the methodology employed, and the resulting conclusions lack sufficient foundation for independent verification.

CONCLUSION: *“I was able to independently review Mr. Tobon’s findings, however, **was unable to** reproduce and come to the same conclusions and findings of Mr. Tobon and find them to be insufficient in foundation and methodology.”*

4. Peer Review of Tobon ¶5 “The files that Rokoko has in its possession from Mr. Walsh’s use of the cloud-style software are not at the same

stage in the motion capture process as the files Mr. Walsh is using in his cyberpunk themed game “The Next World”

This section is also difficult to reconcile with the opinions expressed earlier in the report. Mr. Tobon previously describes the Newton rig as *“This proprietary tool is of critical importance to the motion capture solution they offer to users”* while his own book contradicts him “Rigs for motion capture are mostly simplistic”. By Mr. Tobon’s own proclaimed “critical importance” to Rokoko's motion capture process and his explanation that it is actively involved in interpreting and solving a user's recorded performance – he contradicts his own theory. Here, he concludes that animations existing on the Newton skeleton are not yet in a usable or meaningful state because they have not been retargeted.

The report does not explain how these opinions are reconciled. If the Newton rig is, as previously described, the proprietary skeleton through which the user's performance is interpreted and expressed, then the resulting solved animations already exist as complete skeletal animations bound to a functioning rig. While retargeting to another skeleton may alter compatibility with a particular character model, the report does not establish that retargeting is what creates the expressive motion itself. No testing or analysis is presented demonstrating that the creative performance originates during retargeting rather than during the capture and solving process. As a result, the reasoning supporting this conclusion is incomplete

and cannot be independently reproduced.

CONCLUSION: *“I was able to independently review Mr. Tobon’s findings, however, **was unable to reproduce and come to the same conclusions and findings of Mr. Tobon and find them to be insufficient in foundation and methodology.**”*

5. Peer Review of Tobon ¶6 “From the materials reviewed, I see no evidence that Rokoko has sub-licensed or distributed any motions from the game “The Next World” to any third party.”

The conclusions expressed in this section are not supported by the scope of materials identified in the report. Mr. Tobon states that he has seen no evidence that Rokoko sublicensed or distributed motions from The Next World to third parties. However, the report does not identify any review of licensing agreements, sublicense agreements, customer contracts, internal communications, or other corporate records that would permit such a conclusion.

This omission is particularly significant because discovery in this matter established that Rokoko declined to identify the recipients of certain sublicenses during deposition and objected to producing related agreements, including under the existing Protective Order, based upon asserted confidentiality obligations. Given that procedural history, the report provides no basis for determining whether Mr. Tobon was provided access to the underlying licensing materials necessary to

independently evaluate this issue. Without identifying the records reviewed, the methodology cannot be independently reproduced or verified, and the conclusion is unsupported by the materials described in the report.

CONCLUSION: *“I was able to independently review Mr. Tobon’s findings, however, **was unable to reproduce and come to the same conclusions and findings of Mr. Tobon and find them to be insufficient in foundation and methodology.**”*

III. PEER REVIEW OF GRETTIR OLAFSSON’S REPORT

1. Peer Review of Grettir Olafsson ¶1 “The Newton Rig”

I independently reviewed the methodology, technical references, and conclusions presented in this section. The report clearly distinguishes between a reference skeleton and a production animation rig by describing the functional characteristics of each and explaining why those distinctions are technically significant. It also does so correctly. The report further supports its analysis through comparisons with commonly used skeletons and rigs from Unreal Engine, Blender, Unity, and other industry-standard software, allowing another – even unknowledgeable -- examiner to independently evaluate the underlying technical assertions with plain vision.

CONCLUSION: *“I was able to independently review, reproduce and come to the same conclusion as the findings of Grettir Olaffson and find them to be sufficiently stated.”*

I also independently verified that the Newton skeleton functions primarily as an intermediate skeletal structure used during the motion capture workflow and that production-ready character rigs typically include substantially more functionality, including animation controls, constraints, inverse and forward kinematics, and **additional rigging systems not present** within Newton itself. The technical terminology, comparisons, and reasoning presented in this section are consistent with my own experience and examination.

In my opinion, the methodology employed is sufficiently documented to permit independent reproduction, and I was able to reach substantially the same technical conclusions after conducting my own review of the available evidence and referenced materials. I identified no material methodological deficiencies in this portion of the report.

CONCLUSION: I was able to independently review and reproduce the findings and find them to be sufficiently stated.

2. Peer Review of Grettir Olaffson ¶2 “Rokoko Electronics.... The Creator”

I independently reviewed the methodology and conclusions presented in this section and found them to be supported by reproducible testing and recognized technical standards. Additionally, I have done so on video and have provided these findings to the Defendants. Rather than relying solely on descriptive language or marketing terminology, the report evaluates the operational characteristics of Rokoko Studio by testing whether the software remains functional in the absence of an internet connection. This methodology directly addresses the architectural distinction between locally executed software and software whose core functionality depends upon cloud infrastructure. I have submitted my own report based on these findings as well, which finds the same conclusions. That report is a part of the record and has gone rebutted for several months.

The report further supports its conclusions by referencing internationally recognized definitions, including ISO/IEC 22123 and NIST Special Publication 800-145, and compares those definitions against the observed behavior of the software. I independently reviewed these standards and agree that the methodology employed is appropriate for evaluating the software's architecture. Based upon my own examination of Rokoko Studio and the materials reviewed, I was able to reproduce the same operational behavior and reached substantially the same

conclusions. I identified no material methodological deficiencies within this section.

CONCLUSION: *“I was able to independently review, reproduce and come to the same conclusion as the findings of Grettir Olaffson and find them to be sufficiently stated.”*

3. Peer Review of Grettir Olaffson ¶3 “The motions in Rokoko’s possession created by Mr. Walsh are not unique.”

I independently reviewed the methodology, supporting references, and conclusions presented in these sections. The report distinguishes between different meanings of the term "unique" and correctly explains that digital uniqueness, artistic originality, commercial value, and copyright protectability are distinct concepts that should not be conflated. The report demonstrates this distinction through objective testing by modifying an animation file, generating cryptographic hash values, and showing that even a minimal change produces a distinct digital file while retaining the same file size. **I independently reproduced this testing methodology and obtained substantially the same results.**

Based upon the evidence identifying the individuals who performed the animations, including their professional backgrounds and experience, I was able to independently reproduce Mr. Olafsson's conclusion that **specialized skill was in**

fact involved in the creation of these animations. The evidence supporting this conclusion is consistent with my own review and examination.

I further conclude that Mr. Tobon's contrary opinion cannot be reliably evaluated because he expressly states that his analysis was based upon only a limited subset of the available animations. The record demonstrates that Rokoko ultimately returned 273 animations, while Mr. Tobon's report repeatedly references only 46. Many of the remaining animations include performances by Aaron D. Alexander, an experienced professional stunt performer and motion capture actor. Because Mr. Tobon did not examine the complete body of work, I am unable to reproduce or validate his conclusion that no specialized skill was required.

Finally, the report appropriately notes that evaluating whether an animation fits within a particular work or narrative requires consideration of the surrounding context. Opinions regarding whether animations are suitable for The Next World cannot be reliably formed without examining the game itself or the materials in which those animations are ultimately used. Based upon my review of the evidence and the methodology described, I was able to reproduce the technical observations presented in these sections and identified no material methodological deficiencies.

CONCLUSION: *“I was able to independently review, reproduce and come to the same conclusion as the findings of Grettir Olaffson and find them to be sufficiently stated.”*

4. Peer Review of Grettir Olafsson ¶4 “The motions ... from Mr. ...have been affected by poor calibration as well as signal and magnetic interference.”

I independently reviewed the methodology and conclusions presented in this section. The report addresses Mr. Tobon’s opinions regarding possible calibration issues and environmental interference by identifying the primary capture locations, performing electromagnetic field measurements at those locations, and documenting observed calibration practices during the motion capture session.

This provides a testable factual basis for evaluating whether the cited environmental or calibration concerns are supported by the available evidence.

I too went to the motion capture locations with the same Gauss meter which Grettir utilized. My results were the same. Based upon my review, the reported measurements do not indicate elevated ambient electromagnetic interference at the tested locations. I also reviewed the referenced capture-session materials and was able to confirm that calibration procedures were performed repeatedly during the session. These observations support Mr. Olafsson’s conclusion that Mr. Tobon’s generalized concerns regarding interference and calibration are not supported by the specific evidence reviewed.

Regarding Grettir's assertions of Rokoko's general poor quality - I do not rely on generalized internet commentary regarding Rokoko product quality as a primary basis for my opinion. I only have experience with the Rokoko products which I owned personally, therefore I cannot accredit to his opinion there. My agreement with this section is based on the reproducible location testing, the documented calibration evidence, and my independent review of the materials identified.

CONCLUSION: *"I was able to independently review, reproduce and come to the same conclusion as the findings of Grettir Olaffson and find them to be sufficiently stated."*

5. Peer Review of Grettir Olaffson ¶5 "The files ... from Mr. ... are not at the same stage in the motion capture process as the files Mr. Walsh is using in his cyberpunk themed game "The Next World"."

I independently reviewed the methodology and conclusions presented in this section. The report correctly identifies that motion capture is a multi-stage production workflow consisting of capture, solving, cleanup, retargeting, and refinement. I independently confirmed, through my own experience and review of the referenced materials, that cleanup and retargeting are common post-processing steps performed after the underlying human performance has already been

recorded. The methodology and technical descriptions presented are consistent with accepted industry practice.

I further agree that Mr. Tobon's opinion is difficult to reconcile with both his report and his published work describing motion capture as the process of digitizing human motion. While later production stages may improve quality, compatibility, or presentation, the report appropriately explains that these processes refine an existing captured performance rather than create a new one. I was able to independently reproduce and verify these technical observations and identified no material methodological deficiencies in this section.

CONCLUSION: *“I was able to independently review, reproduce and come to the same conclusion as the findings of Grettir Olaffson and find them to be sufficiently stated.”*

6. Peer Review of Grettir Olaffson ¶5 “From the videos provided by Mr. Walsh that I reviewed, it looks like he is using 3D models and rigs from platforms like DAZ 3D or Reallusion”

I independently reviewed the methodology and conclusions presented in this section and found the opinions to be supported by multiple independent sources of evidence. Rather than relying solely upon visual inspection of the character

models, the report examines the underlying FBX metadata, identifies the software used to create the assets, reviews statements from the artist who modeled the characters, and compares those sources for consistency. I independently examined the available file metadata using the HxD hex editor and confirmed that it is consistent with the conclusions presented in the report.

The report further corroborates its findings through evidence identifying the artist responsible for creating the models, the software utilized during development, and communications confirming that Daz3D and Reallusion were not used in the creation of the characters. These findings are further supported by the examined file metadata and are internally consistent with one another. Based upon my independent review of the available materials, I was able to reproduce the same findings and identified no material methodological deficiencies in this section.

CONCLUSION: *“I was able to independently review, reproduce and come to the same conclusion as the findings of Grettir Olaffson and find them to be sufficiently stated.”*

7. **Peer Review of Grettir Olaffson ¶6 “From the materials reviewed, I see no evidence that Rokoko has sub-licensed or distributed any motions from the game “The Next World” to any third party.”**

I independently reviewed the methodology and conclusions presented in this section. The report compares the materials submitted to the Copyright Office with the animations identified in Rokoko's possession and concludes that the same underlying animations appear in both. I independently reviewed the available materials and was able to reproduce this comparison.

I further observed that Mr. Tobon's report identifies animations in Rokoko's possession while simultaneously displaying and discussing the same animation sequences contained within the copyright deposit materials. To the extent those materials depict the same underlying animations, I was able to independently confirm the consistency of Mr. Olafsson's observations. Based upon my review of the available evidence, I identified no material methodological deficiencies in this section.

CONCLUSION: *“I was able to independently review, reproduce and come to the same conclusion as the findings of Grettir Olaffson and find them to be sufficiently stated.”*

8. Compensation

I am the Plaintiff in this matter as well as an expert witness in this matter, therefore I am not being compensated for my opinions.

9. Conclusion

Based upon my independent review of the reports, underlying evidence, referenced materials, and my own examination and testing, I was able to independently reproduce all of the technical findings and conclusions presented in Mr. Olafsson's report. The methodology employed is adequately described, supported by the cited evidence, and sufficiently detailed to permit independent verification by anyone of capacity to do so. I identified no material methodological deficiencies, analytical errors, or unsupported conclusions throughout the report with the exception of Mr. Olafsson's own personal opinions or the personal opinions referenced in internet reviews.

Conversely, I was unable to reproduce any of the conclusions presented in Mr. Tobon's report. In my opinion, Mr. Tobon's analysis repeatedly relies upon incomplete datasets, unsupported assumptions, and methodologies that are either insufficiently documented or incapable of independent verification. Accordingly, I am unable to validate or certify the any of the methodology or conclusions presented in Mr. Tobon's report.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this July 7, 2026 in Santa Clarita, California

A handwritten signature in black ink, appearing to read "Nathan D. [unclear]", written in a cursive style.

Plaintiff in pro per
Primary expert witness

CERTIFICATE OF SERVICE

I, Matthew R. Walsh, declare:

I am a resident of the State of California, over the age of eighteen years, and am the Plaintiff in the above-captioned action. On July 7, 2026, I served a true and correct copy of the following document:

“PEER REVIEW OF DEFENDANT’S AND PLAINTIFF’S EXPERT REPORTS”

by transmitting it via electronic mail to counsel for Defendant at the following email address(es):

Katherine Ellena | Reed Smith LLP | Email: KEllena@reedsmith.com

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.



Plaintiff in Pro Per

Executed on July 7, 2026, at Santa Clarita, California.