In re JDS UNIPHASE CORPORATION SECURITIES LITIGATION

This Document Relates To: All Actions

Master File No. C-02-1486 CW (EDL)

DECLARATION OF PHILIP T. BESIROF IN SUPPORT OF JDSU DEFENDANTS’ STATEMENT OF NONOPPOSITION UNDER UNITED STATES LAW TO LEAD PLAINTIFFS’ MOTION FOR A LETTER ROGATORY

Date: January 24, 2006
Time: 9:00 a.m.
Ctrm: E, 15th Floor
Before: Honorable Elizabeth D. Laporte
I, PHILIP T. BESIROF, declare as follows:

I am an attorney licensed to practice law in the State of California and am admitted to practice before this Court. I am a partner in the law firm of Morrison & Foerster LLP, counsel of record in this action for Defendants JDS Uniphase Corporation, Jozef Straus, Anthony Muller, and Charles J. Abbe (collectively, the “JDSU Defendants”). I submit this Declaration in Support of the JDSU Defendants’ Statement of Nonopposition under United States Law to Lead Plaintiffs’ Motion for a Letter Rogatory. Unless otherwise indicated, I make this Declaration based on personal knowledge, except for any items stated on information and belief, which I am informed and believe are true. My information and belief is based on the knowledge I have gained from our representation of the JDSU Defendants in this matter and discussions with company personnel. If called as a witness, I would testify to the following facts:

1. Attached as Exhibit A is a true and correct copy of an email dated August 18, 2000 (the “Pitre email”), which I am informed and believe was printed from the JDSU email account used by Thomas Pitre when he was employed by JDSU.

2. A copy of the Pitre email was submitted to the Court as an exhibit to the Declaration of Holly H. Tambling in Support of Motion to Dismiss Second Amended Consolidated Complaint for Violation of the Federal Securities Laws, dated March 9, 2004.

3. A copy of the Pitre email was also submitted to the Court as an exhibit to the Declaration of Philip T. Besirof in Support of JDSU’s Opposition to Lead Plaintiff’s Motion Compel Production of Electronic Back-Up Tapes, dated October 10, 2005.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that this Declaration was executed in San Francisco, California, on this 3rd day of January, 2006.

/s/ Philip T. Besirof
Philip T. Besirof
Our weekly Thursday Redbook meeting proved to be an enlightening experience. Considering all the recent demand changes over the past few weeks, we are still on track to finish the Redbook submission prior to the quarter end. The forecasting group has committed to publishing a “revised forecast”, first thing Monday. This “revised forecast” will have changes relating to the Nortel and Lucent changes, as well as others. The Supply Chain has been instructed to consider the “net changes”, and where large deltas to the last forecast exist, use that signal as their “statement of demand”. Where the delta is not so great, use Management judgement as to which signal to process.

I have noticed through various conversations with Redbook folks that a major disconnect exists between future forecasted demand and our growth curve. It seems that we have a divergence between our overarching growth of 25% QTR/QTR and the forecast demand out in Q3 and Q4. So stated plainly the forecast out in Q3 and Q4 is substantially less than our projected growth curve. It is a forgone conclusion that given the markets’ need for bandwidth, we will experience the 25% QTR/QTR growth. The importance of identifying all sources of demand cannot be over emphasized. If the material and capacity are to be planned effectively, all sources of demand must be identified. For example: spare parts, inventory strategies, new products, distribution inventories, and many others. When all sources of demand have been realized, it is only then that a realistic plan can be developed to achieve the companies’ goals, while better managing production, inventories...
and backlogs. The forecasting department is now addressing the above, and hopes to capture a more accurate statement of demand in Monday's "revised forecast". However, we must endeavour to capture all sources of demand each forecasting cycle.

Best regards;

Thomas G. Pitre
Manager, Demand Management
JDS Uniphase, FPG
(613)727-1304 x2648

@ An excerpt from Thomas E. Vollmann, William Lee Berry, D. Clay Clark
"Manufacturing Planning and control Systems"