## **EXHIBIT 2**

## UNITED STATES DISTRICT COURT WESTERN DISTRICT OF TENNESSEE WESTERN DIVISION

CASSANDRA FRAZIER, individually and as
next of kin to her deceased husband,
NELSON LEE FRAZIER, JR. A/K/A
"MABEL" A/K/A "VISCERA" A/K/A "BIG
DADDY V" A/K/A "KING MABEL," and as
personal representative of THE ESTATE OF
NELSON LEE FRAZIER, JR., DECEASED,

Plaintiffs,

٧.

WORLD WRESTLING ENTERTAINMENT, INC.,

Defendant.

Case No. 2:15-cv-02198

## AFFIDAVIT OF MARK KOWAL

State of Connecticut	)	
	)	ss:
County of Fairfield	)	

- I, Mark Kowal, being first duly sworn, hereby depose and say:
- 1. I am over eighteen (18) years of age. I have personal knowledge of the matters set forth herein or, where indicated, have reviewed WWE corporate records, and am competent to testify thereto.
- 2. I am employed as the Senior Vice President, Controller of World Wrestling Entertainment, Inc. ("WWE"). In that capacity, I assist in the oversight of WWE's Finance Department and have general responsibility for WWE's accounting and financial reporting

processes. Among other things, I oversee WWE's payments to its talent and the corporate

accounting for those payments.

3. WWE maintains in the ordinary course of its business computerized accounting

records of payments by WWE to its talent including the information reflected on the Form 1099s

that are issued annually to each talent for income tax reporting purposes.

4. At counsel's request, I reviewed such computerized accounting records with

respect to payments by WWE to Nelson Lee Frazier. Based on this review, I determined that

Mr. Frazier was paid in excess of \$100,000 by WWE in eight (8) different years. These eight

years represent all of the years that Mr. Frazier regularly performed for WWE (i.e., performed in

at least 30 WWE events in a calendar year). Mr. Frazier was not paid less than \$100,000 in any

year that he regularly performed for WWE (i.e., performed in at least 30 WWE events in a

calendar year).

5. Specifically, Mr. Frazier was paid by WWE the following annual compensation in

excess of \$100,000: (a) \$127,659.15 in 1994; (b) \$100,648.28 in 1995; (c) \$159,081.44 in 1999;

(d) \$136,951.85 in 2000; (e) \$124,252.74 in 2005; (f) \$152,659.51 in 2006; (g) \$178,359.64 in

2007; and (h) \$251,023.65 in 2008.

Mark Kowal, Senior Vice President, Controller

Subscribed and sworn to before me this 14th day of May, 2015.

Note to Dublic

My Commission Expires: Dec. 31, 2019

VICTORIA J WALSH Notary Public-Connecticut My Commission Expires December 31, 2019