



## SELECTED EXPERT CASE WORK

- ***Confidential Ongoing Litigation Between Software Companies***  
*United States District Court, District of Massachusetts*  
Submitted affirmative and rebuttal reports addressing an entity's ability to pay a past jury verdict.
- ***Commonwealth Bank of Australia v. USA***  
*United States Court of Federal Claims*  
Submitted rebuttal report addressing intercompany accounting topics. Testified at deposition.
- ***Mitchell Partners LP v. AMFI Corporation, et al.***  
*Court of Chancery, State of Delaware*  
Submitted rebuttal report addressing alleged dilution of common shareholders. Testified at deposition and trial.
- ***Securities and Exchange Commission v. Joshua A. Weiss, et al.***  
*US District Court, Southern District of New York*  
Submitted expert report and rebuttal report addressing revenue recognition issues. Testified at deposition.
- ***2301 Renaissance Partners, L.P. v. Wilmington Trust, National Association, As Trustee, On Behalf of The Registered Holders of Citigroup Commercial Mortgage Trust 2018-B2, Commercial Mortgage Pass Through Certificates, Series 2018-B2***  
*US District Court, Eastern District of Pennsylvania*  
Submitted expert rebuttal report regarding auditor roles in evaluating information contained in SEC Form 10-K. Testified at deposition.
- ***Securities and Exchange Commission v. Live Ventures Incorporated et al***  
Submitted expert report and rebuttal report regarding application of GAAP to EPS calculations, business combination, debt modifications, and executive compensation disclosures. Testified at deposition.
- ***Confidential AAA arbitration in the pharmaceutical industry***  
Submitted expert report regarding breach of contract damages calculations and calculation of COGS under GAAP.
- ***Leon Gilbert and Michael McGarvey v. Unisys Corporation***  
*Court of Chancery, State of Delaware*  
Submitted expert rebuttal report regarding the significance of segment disclosures. Testified in deposition and trial.
- ***USA v. Michael Avenatti***  
*US District Court, Central District of California*  
Performed tracing analysis evaluating the flows of funds owed, but not paid to, defendant's clients. Testified at trial.
- ***Compagnie des Grands Hotels D'Afrique S.A., v. Starman Hotel Holdings LLC***  
*US District Court, District of Delaware*  
In an alter-ego dispute, submitted report rebutting opposing expert's solvency and undercapitalization analysis. Testified at deposition.
- ***Emballages Bettez Inc. et al. v. Procureure Générale du Québec, et al.***  
*Superior Court of Québec, District of Montreal*  
Submitted expert report rebutting opposing expert's damages calculation.
- ***Mobile Free S.A.S. v. Bouygues Telecom***  
*Paris Commercial Court*  
Submitted expert report to the Paris Commercial Court explaining the economic implications of revenue

recognition related to bundled sales under International Financial Reporting Standards (IFRS).

- **Confidential AAA arbitration in the medical device industry**  
Submitted two expert reports rebutting plaintiff's expert's lost royalties damages estimates in a patent infringement arbitration.
- **Confidential client in the pharmaceutical industry**  
Submitted rebuttal damages report. Testified at deposition.
- **Confidential client in the pharmaceutical industry**  
Submitted affidavit evaluating the proper audit sample size for a royalty audit allowed under the terms of a marketing and distribution agreement.
- **Confidential insurance dispute**  
Submitted expert report evaluating whether a firm should have recognized an impairment charge on its financial statements due to the physical deterioration of a facility's PP&E.
- **Confidential client in the agriculture industry**  
Submitted expert report calculating damages suffered by a party to a joint venture due to the joint venture partner's failure to fulfill its obligations under the agreement.
- **Confidential client in the insurance industry**  
Submitted expert report attesting to the legal fees incurred for at-issue matters in a dispute over coverage for directors' and officers' insurance.

#### SELECTED CONSULTING EXPERIENCE

- **Confidential intellectual property licensing dispute**  
Supported an expert report and deposition responding to plaintiff's claim regarding adjustments to the royalty base.
- **Confidential mining client in an SEC investigation**  
Supported expert report opining on the timing of a large mining company's impairment charge.
- ***Simon Property Group Inc. et. al. v. Taubman Centers Inc. et. al.***  
*US District Court, Eastern District of Michigan, Southern Division*  
Supported expert report regarding the judgments affecting lease revenue recognition for mall operators.
- **Confidential client in the insurance industry**  
Supported expert report and rebuttal report quantifying damages due to a party's non-compliance with an international tax indemnity agreement.
- **Confidential client in an SEC investigation**  
For a client anticipating an SEC investigation related to their financial statement restatement, consulted with counsel on whether the various accounting errors were suggestive of a fraudulent financial reporting environment.
- **Confidential client – collateral valuation**  
Supported expert report and deposition regarding the use of fresh start accounting values to assess the collateral value of a \$1.5 billion loan.

- ***In re: Alere-Abbott Merger Litigation***  
*Court of Chancery, State of Delaware*  
On behalf of Abbott Laboratories, supported expert report estimating the loss in value that Alere incurred due to various material adverse events.
- ***SoundExchange Inc. v. Sirius XM Radio***  
*US District Court, Eastern District of Virginia*  
Supported expert report and testimony providing accounting explanation for the GAAP revenue definition contained in a licensing agreement.
- **Various residential mortgage-backed securities (RMBS) matters**  
For various defendants in RMBS litigations, supported expert report and depositions explaining the GAAP requirements for reporting causes of debt securities impairments.
- ***BOKF, N.A. v. Caesars Entertainment Corporation***  
*US District Court, Southern District of New York*  
Supported expert report evaluating whether a parent’s sale of a portion of the equity in a subsidiary caused the subsidiary to no longer be a “wholly owned subsidiary,” as that term is used in accounting, and thereby released the parent guaranty.
- ***Çukurova Holding A. Ş., v. Sonera Holding B.V.***  
*Arbitration in Geneva, Switzerland*  
Supported expert report in support of Sonera’s damages claim arising from the failed acquisition. Estimated value enhancements arising from improved liquidity, control, and synergies.
- ***PS Fund 1, LLC, Pershing Square Capital Management, L.P., Valeant Pharmaceuticals International, Inc., and Valeant Pharmaceuticals International, v. Allergan Inc., et al.***  
*Court of Chancery, State of Delaware*  
Supported expert report analyzing the breadth, transparency, and clarity of Valeant’s accounting disclosures and financial performance.
- **Green Mountain Coffee Roasters – SEC investigation**  
Supported expert report and presentation supporting client’s accounting for reacquired rights.
- ***FHFA v. HSBC North America Holdings Inc., et al.***  
*US District Court, Southern District of New York*  
Supported expert report and deposition testimony rebutting opposing expert’s model to assess the credibility of real estate appraisals.
- ***Lehman Brothers Holdings Inc., et al, v. JPMorgan Chase Bank, N.A., et al.***  
*US Bankruptcy Court, Southern District of New York*  
Supported expert report and testimony showing the material misstatement of certain financial statement items. Provided research and analysis concerning application of GAAP and financial statement disclosures pertaining to consolidation of variable interest entities, qualifying special purpose entities, accounting for repurchase agreements under the Statement of Financial Accounting Standards (FAS) No. 140, goodwill impairments, and inadequate disclosure.
- ***FHFA v. Bank of America, et al.***  
*US District Court, Southern District of New York*  
Supported expert report showing that FHFA’s accounting disclosures indicate that the government

sponsored enterprises attributed a majority of RMBS write-downs to factors other than underwriting failures.

- ***Commonwealth REIT et al. v. Corvex Management LP, and Related Fund Management LLC***  
*US District Court, District of Massachusetts*  
Analyzed historical underperformance of Commonwealth REIT in support of respondents' motion to seek a shareholder vote on removal of the Commonwealth REIT trustees.
- ***RG Steel Sparrows Point, LLC v. Kinder Morgan Bulk Terminals, Inc.***  
*US District Court, District of Maryland*  
Supported expert report quantifying the economic damages due to physical damage of the plaintiff's facility and equipment.
- **Commonwealth of Australia – tobacco packaging**  
Provided consulting support to the Australian government. Used tobacco firms' accounting data to rebut damages claims resulting from Australia's plain packaging legislation.
- ***Huff Fund Investment Partnership, et al. v. CKx Inc.***  
*Court of Chancery, State of Delaware*  
Supported expert report and testimony in defense of CKx, Inc. in a shareholder appraisal matter. Provided business valuation and financial analysis assistance.
- ***Pharmathene, Inc., v. SIGA Technologies, Inc.***  
*Court of Chancery, State of Delaware*  
Supported expert declaration in support of client's accounting definition of "net profits."
- ***Edgenet, Inc., v. Home Depot U.S.A., Inc. and James Musial***  
*Circuit Court, State of Wisconsin, Waukesha County*  
Supported expert report in a case of alleged trade secret misappropriation. Quantified a range of damages estimates related to the misappropriation of proprietary software.