

INTELLECTUAL PROPERTY EXPERTISE

Summary of Our Services and Representative Engagements

Our Services

A company's most valuable assets often include intellectual property such as trademarks, patents, licenses, and trade secrets. These assets can differentiate a company from its competitors, generate significant revenue streams, and can serve as essential marketing or branding tools. Given the importance of intellectual property, companies understandably expend significant effort and resources in the protection of these assets.

We serve as consultants and experts in intellectual property matters; leveraging our experience in financial analysis, valuation, accounting, and financial reporting. Our team assists clients with protecting and managing intellectual property assets by providing services such as expert witness testimony on economic damage and accounting issues, conducting royalty audits, and performing valuations of intellectual property assets. Representative engagements led by our professionals include the following:

Representative Engagements

- ◆ **Trade Secret Head Start Damage Analysis**
Served as an expert witness in an arbitration providing testimony related to the economic benefit realized by an infringer resulting from allegedly misappropriating trade secrets disclosed in a failed acquisition negotiation. Assessed the incremental profits, based on avoided costs and increased revenues, realized by the infringer's ability to accelerate the market launch of its product (i.e. the "head start" period).
- ◆ **Royalty Audit Assistance**
Assisted a software developer in a royalty dispute related to a software license agreement. Analyzed the licensee's financial information and accounting policies and identified issues resulting in a significant shortfall in historical royalty payments, allowing our client to negotiate a favorable resolution.
- ◆ **Assessment of Expected ROI in a Trademark Dispute**
Engaged as an expert damages witness in a trademark dispute. Significant issues addressed in our analysis and expert report included the consideration of a company's expected and realized return on investment ("ROI") in a marketing campaign that allegedly included infringed trademarks, as well as opining on the appropriate methods to be used to analyze apportionment when assessing revenues and profits generated from the use of such trademarks.
- ◆ **Expert Analysis of Unjust Enrichment**
Served as an expert witness assessing damages related to the unjust enrichment of a defendant resulting from the alleged misappropriation of a manufacturer's trademark as well as alleged false designation of origin under the Lanham Act. Issued an expert report and provided expert witness testimony.

Representative Engagements

- ◆ **Damages Expert in a Trade Secret Dispute**
 Analyzed economic damage issues in a dispute regarding the alleged misappropriation of manufacturing process trade secrets under the Uniform Trade Secrets Act. Engaged as an expert witness to assess and rebut the Plaintiff's expert witness analyses related to lost profits and unjust enrichment and provided related expert testimony.
- ◆ **Allocation Assessment of Settlement Payment in a Patent Dispute**
 Served as an accounting expert for a technology company in a dispute regarding the allocation of a negotiated settlement payment in a patent dispute. Provided expert testimony in an arbitration related to the accounting considerations required to allocate the payment between the multiple elements identified in the settlement agreement, including a license to the patents and a release from any past infringements.
- ◆ **Damages Analysis in a Trade Dress Dispute**
 Served as an accounting and finance expert witness and assessed damages related to unjust enrichment of a defendant resulting from the alleged misappropriation of a manufacturer's trade dress, including submission of an expert damages report.
- ◆ **Analysis of Brand Value Diminution**
 Analyzed the assumptions and calculations presented by an expert related to the alleged diminution in brand value in a matter before the United States Bankruptcy Court. Issued a declaration disclosing flaws in the valuation analysis as compared to the required ISO standards for monetary brand value measurements.
- ◆ **Expert Damages Witness in a Patent Infringement Dispute**
 Served as an expert witness on behalf of a multinational semiconductor company assessing damages related to the alleged infringement of the company's patents, including submission of an expert damages report.

ABOUT FLOYD ADVISORY

We work with CEOs, CFOs, counsel, boards of directors, and other stakeholders across a wide variety of industries, providing answers and expert opinions on wide-ranging strategy, finance and accounting, and other financial reporting matters. Areas of expertise include SEC Reporting & Transaction Analysis, Strategy & Valuation, and Litigation Services.

SEC Reporting & Transaction Analysis

- ◇ Financial Reporting Matters
- ◇ Private Equity Services
- ◇ SEC Reporting Problems
- ◇ Fraud Investigations

Strategy & Valuation

- ◇ Business Planning & Analysis
- ◇ Valuation & Financial Analyses
- ◇ Profit Improvement
- ◇ Distressed Company Matters

Litigation Services

- ◇ Business Disputes/ Damages
- ◇ Post-Acquisition Disputes
- ◇ White Collar Defense Matters
- ◇ Intellectual Property Matters

New York

555 Fifth Avenue, 6th Floor
 New York, NY 10017
 212.867.5848

Boston

155 Federal Street, 11th Floor
 Boston, MA 02110
 617.586.1040