



OCEAN TOMO

EXPERT TESTIMONY



OCEAN TOMO®

We are known for our “teaching”—as opposed to “telling”—style of testimony. Rather than only providing a judge or jury with an opinion, we communicate the key facts and relevant theories in a clear and logical manner. Our client list is evenly balanced between plaintiffs and defendants.

Our Financial Testimony professionals have industry-leading experience across all types of disputes and are particularly skilled in the determination of financial damages. Our top testifying experts average over 30 years of litigation analysis experience, benefitting clients when considering the complex financial data, qualitative facts, supporting testimony, and damages-related case law. We have served as experts in federal courts, including the US Court of Federal Claims and the US Court of Appeals for the Federal Circuit, US Bankruptcy Court, the Ontario Superior Court of Justice, before the International Trade Commission, domestic and international arbitration venues, among others.

Our Testimony Experience

Our experts have provided testimony in deposition and at trial related to complex accounting, intellectual property economics, financial reporting and economic damages issues.

Financial Damages Testimony

Our experts have testified regarding virtually all damage elements, including, among others:

- » accelerated market entry
- » “but-for” world comparisons
- » commercial success
- » corrective advertising
- » creditor allocations
- » future cash flows
- » incremental/marginal costs
- » lost profits & future lost profits
- » price erosion and suppression
- » reasonable royalties
- » unjust enrichment

Accounting & Auditing Standards Testimony

Our experts have given expert testimony related to accounting and auditing standards:

- » financial statement misstatements
- » revenue recognition
- » post purchase price disputes
- » special purpose entities
- » financial statement disclosures
- » auditor malpractice claims

Antitrust Litigation Testimony

Ocean Tomo is uniquely qualified to support the assessment of interplay between antitrust and intellectual property (IP) rights. The firm's experience across all facets of the IP market enables a unique perspective on the role of IP in antitrust contexts.

Bankruptcy & Insolvency Litigation Testimony

Our experts have provided testimony related to bankruptcy and insolvency focused related to:

- » liability matters and potentially resulting economic damages
- » evaluation of business operations of a company out of compliance with loan requirements
- » valuation in support of allocation of sales proceeds
- » damages related to the liquidation of a property/casualty insurance company
- » determination of the timing and extent of the insolvency of an entity
- » allegations of fraudulent conveyance and preferential transfer
- » valuation methodologies and the fair market value of core intellectual property assets, including patents, data and brands

Corporate Investigations

Our experts present findings related to corporate investigations at hearings and at trials.

Insurance & Reinsurance

Our experts prepare expert reports and provide testimony to arbitration tribunals in both domestic and international disputes in the insurance and reinsurance industries, including:

- » accounting for complex insurance products
- » accounting for complex corporate insurance structures
- » asset/liability matching
- » risk based capital evaluations
- » life reserve reporting and assumptions
- » health insurance reserving and pricing
- » property and casualty loss reserving
- » evaluation of solvency
- » finite reinsurance
- » reinsurance disputes



CONTACT

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Ms. Avery provides expert witness testimony and leads major dispute resolution engagements, providing forensic accounting and expert witness services in high profile litigations. She is responsible for leading the Financial Expert Services group.



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Ms. Keelan's efforts at Ocean Tomo are concentrated in the practice of business development, sales relationship growth and maintenance within the Financial Expert group and Valuation practices.



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About Ocean Tomo

Established in 2003, Ocean Tomo, LLC provides Financial Expert, Management Consulting, and Advisory services related to intellectual property (IP) and other intangible assets; corporate accounting investigations; regulatory and reporting obligations; solvency and restructuring; and contractual or competition disputes.

Practice offerings address economic damage calculations and testimony; accounting investigations and financial forensics; technology and intangible asset valuation; strategy and risk management consulting; mergers and acquisitions; debt and equity private placement; and IP brokerage.

Our services are built upon more than three decades of experience in the most rigorous venues – state, federal, and international courts. Our financial, market, and technical experts provide a unique understanding of the contributory value of proprietary innovation. This is the cornerstone of our business. This insight permeates every practice and client engagement.

Collectively, Ocean Tomo professionals have:

- Completed over 1000 engagements, including over 300 valuation and 500 financial damages expert testimony engagements;
- Consulted and provided expert testimony on some of the highest profile matters over the past decades;
- Successfully closed hundreds of IP sale transactions with a cumulative transaction value well in excess of \$1 billion; and
- Originated more successful IP monetization solutions than any other firm, including creation of the world's oldest and most successful live patent auction.

Our track record of results spans more than 150 different industry segments. Because our past success provides the best indication of our capabilities, we are proud to serve more than 80% of the AM Law 100® and encourage potential clients to seek references from past clients.

Intangible assets comprise 90 percent of business value but are also subject to significant impairment due to enterprise and regulatory compliance risk. Ocean Tomo assists clients – corporations, law firms, governments, and institutional investors – in realizing Intellectual Capital Equity® value broadly defined.

Headquartered in Chicago, Ocean Tomo has offices in Greenwich, Houston, Jacksonville, Reston (DC Metro), San Francisco, and Shanghai. Subsidiaries of Ocean Tomo include Ocean Tomo Investment Group, LLC, a licensed broker-dealer under Federal and State securities law (brokercheck.finra.org Broker Check CRD #: 172912), OTI Data Networks, LLC and Patent Marking, LLC.