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## **Summary**

Greg Smith provides consulting services to corporations, government agencies, and law firms. He performs rigorous financial and economic analyses relating to the quantification of damages in commercial disputes, the valuation of businesses and business assets, and forensic accounting services. Mr. Smith has performed such studies in a wide range of industries. He has more than 25 years of consulting experience and direct involvement in 250 consulting engagements. He has testified as an expert in matters before state and federal courts and has participated in mediation proceedings.

Before joining BRG, Mr. Smith was a director with LECG, LLC and Navigant Consulting, Inc. He was also previously a member of and vice president with PENTA Advisory Services and held several consulting positions with C.W. Amos & Company.

## ***Commercial Damages***

Mr. Smith quantifies damages claims in disputes arising from claims of breach of contract, fraud, breach of fiduciary duty, professional negligence, and intellectual property infringement or misappropriation. He has analyzed claims of past and future lost profits, lost business value, defendant's profits, and reasonable royalties.

## ***Intellectual Property Litigation and Consulting***

Mr. Smith quantifies damages in IP litigation matters based on lost profits, reasonable royalties, and infringer's profits. He also consults with owners of intellectual property regarding the value of intellectual property and the evaluation of licensing terms for intellectual property assets. He is the co-author of a treatise on calculating intellectual property damages.

## ***Valuation***

Mr. Smith performs valuations of businesses and business assets. These valuations are performed in the context of business disputes and consulting projects and include business assets employed in a wide range of industries.

## ***Forensic Accounting***

Mr. Smith provides investigative analyses of financial and accounting data in business disputes including bankruptcy proceedings, compliance analyses, and investigations of business activity and the tracking of business assets.

## EDUCATION

MBA, Finance	University of Maryland, 1993
B.A., Economics	University of Virginia, 1986

## PROFESSIONAL AFFILIATIONS

Certified Public Accountant  
Chartered Global Management Accountant  
Master Analyst in Financial Forensics  
American Institute of Certified Public Accountants  
Maryland Association of Certified Public Accountants  
National Association of Certified Valuators and Analysts

## TESTIMONY, AFFIDAVITS, AND EXPERT REPORTS \*

- Deposition and Trial Testimony and Expert Report in re: Tech Pharmacy, LLC v. *Alix RX, LLC, et al.*, Case No. 4:15-cv-00766-ALM, United States District Court for the Eastern District of Texas, Sherman Division. Subject Matter: Trade secrets (testimony given and report issued in 2017).
- Expert Report in re: Raad Alghamdi v. *National U.S.-Arab Chamber of Commerce, Inc.*, Case No: 2016-CA004466-B, Superior Court for the District of Columbia. Subject Matter: Damages resulting from alleged wrongful termination (report issued in 2016).
- Deposition Testimony and Expert Report in re: GoDaddy.com LLC v. *RPost Communications Limited, et al.*, Case No. 2:14-cv-126-JAT, United States District Court for the District of Arizona. Subject Matter: Damages resulting from alleged patent infringement (testimony given in 2016; report issued in 2015).
- Deposition and Trial Testimony in re: *Chef Geoff's-Downtown, Inc.* v. 1301 Associates, Case No. 2012 CA 000010 B, Superior Court for the District of Columbia. Subject Matter: Damages resulting from alleged breach of contract (testimony given in 2012 and 2013).
- Deposition and Trial Testimony in re: *SustainedMED, LLC* v. Marilyn Ehrhardt et al., Case No. CL-2011-516, Circuit Court of Fairfax County, Virginia. Subject Matter: Damages resulting from alleged breach of contract and fraud (testimony given in 2011 and 2012).
- Trial Testimony in re: *American Orient Group, Inc. and Seven Corners Apartments, LLC* v. Hong Zhao, Case No. 2010-2416, Circuit Court of Fairfax, Virginia. Subject Matter: Damages resulting from alleged breach of fiduciary duty, fraud, conversion, and unjust enrichment (testimony given in 2011).
- Deposition and Trial Testimony and Expert Report in re: Alexsam, Inc. v. *Pier 1 Imports, Inc.*, Case No. 2:08-cv-00015-CE, United States District Court for the Eastern District of Texas, Marshall Division. Subject Matter: Damages resulting from alleged patent infringement (testimony given and report issued in 2011).
- Expert Report and Presentation at Mediation in re: Appeal of Computer Sciences Corporation under *U.S. Army* Contract No. DAAB07-00-D-E252. Subject Matter: Contract claims related to intellectual property (report issued and presentation given in 2011).

- Expert Report in re: *Conrad O. Gardner v. Toyota Motor Corporation and Toyota Motor Sales U.S.A., Inc.*, Case No. C 08-0632 RAJ, United States District Court for the Western District of Washington At Seattle. Subject Matter: Damages resulting from alleged patent infringement (report issued in 2010).
- Deposition Testimony in re: *Commonwealth Scientific & Industrial Research Org. v. Toshiba America Information Systems et al.*, Case No. 6:06-CV-550 LED, United States District Court for the Eastern District of Texas, Tyler Division (testimony given in 2008).
- Deposition Testimony in re: *Marvell Semiconductor, Inc., Marvell Asia PTE, LTD., and Marvell Intl., LTD. v. Commonwealth Scientific & Industrial Research Organisation*. Case No. 6:07-CV-204 LED, United States District Court for the Eastern District of Texas, Tyler Division (testimony given in 2008).
- Trial Testimony, Expert Report, and Affidavit in re: *Leslie Griffith v. Paul Barnes et al.*, Case No. 1:06CV01648 (HHH) (JMF), United States District Court for the District of Columbia. Subject Matter: Damages resulting from consumer credit transactions (testimony given and report and affidavits issued in 2008).
- Expert Report in re: *Robert M. Mumma, II v. Dauphin Deposit Bank and Trust Company*, Civil Action - Law No. 4753-S of 1993, In the Court of Common Pleas, Dauphin County, Pennsylvania. Subject Matter: Damages resulting from alleged breach of contract (report issued in 2007).
- Declaration in re: *Derek Webb et al. v. Mikohn Gaming Corporation and Progressive Games, Inc.*, Case No. 3:02-CV-1838 WS, United States District Court for the Southern District of Mississippi, Jackson Division (declaration issued in 2007).
- Expert Report in re: *Sensormatic Electronics Corporation v. WG Security Products, Inc. and EAS Sensorsense, Inc.*, Case No. 2-04CV-167-TJW, United States District Court for the Eastern District of Texas, Marshall Division. Subject Matter: Damages resulting from alleged patent infringement and damages resulting from alleged breach of contract (report issued in 2006).
- Deposition Testimony and Expert Report in re: *IntraComm, Inc. et al. v. Ken S. Bajaj et al.*, Case No. 1:05CV955 CMH/TCH, United States District Court for the Eastern District of Virginia. Subject Matter: Damages resulting from alleged breach of contract (testimony given in 2006, report issued in 2005).
- Trial Testimony in re: *Sophia Ghezai v. Bereket Haregot*, Circuit Court for Montgomery County Maryland. Subject Matter: Valuation of business interest (testimony given in 2005).
- Deposition and Trial Testimony and Expert Report in re: *Barry Fiala, Inc. v. Stored Value Systems, Inc.*, Case No. 02-2248 MA, United States District Court for the Western District of Tennessee, Western Division. Subject Matter: Damages resulting from alleged patent infringement (testimony given in 2005 and 2006, report issued in 2004).
- Presentation at Mediation in re: *Dyncorp Information Systems, LLC v. United States of America*, ADR No. 04-05, Armed Services Board of Contract Appeals. Subject Matter: Valuation (presentation given in 2004).
- Deposition Testimony, Expert Report, and Declaration in re: *Medgar Evers Houses Associates Limited Partnership v. The United States of America*, Case No. 96-809 C, United States Court of Federal Claims. Subject Matter: Damages resulting from alleged breach of contract (testimony given in 2004, declaration submitted in 2005).
- Deposition and Trial Testimony in re: *Hunter Amenities International, Ltd. v. Dorothy Prentice Aromatherapy, Inc.*, Chancery No. 174063, Circuit Court of Fairfax County, Virginia. Subject Matter: Damages resulting from alleged breach of contract and alleged trademark infringement (testimony given in 2004).
- Declaration in re: *Greater Southeast Community Hospital I et al.*, Case No. 02-2250, United States Bankruptcy Court for the District of Columbia. (declaration issued in 2004).

- Expert Report in *I-Flow Corporation v. Micor, Inc.*, Case No. CV02-5204PA(SHx), United States District Court for the Central District of California. Subject Matter: Damages resulting from alleged patent infringement (report issued in 2003).
- Deposition and Trial Testimony and Expert Report in re: *Hecny Transportation, Inc. v. George Chu et al.*, Case No. 98 C 7335, United States District Court for the Northern District of Illinois, Eastern Division. Subject Matter: Damages resulting from alleged breach of contract and alleged breach of fiduciary duty (trial testimony given in 2006, deposition testimony given in 2002).
- Deposition Testimony and Expert Report in the Matter of *MSC Software Company*, Case No. 9299, *United States of America*, Before the Federal Trade Commission. Subject Matter: Financial matters related to mergers (testimony given in 2002).
- Trial Testimony and Expert Report in re: *Apex, Inc. v. Raritan Computer, Inc.*, Case No. 01-CV-4435 (BSJ)(DFE), United States District Court for the Southern District of New York. Subject Matter: Damages resulting from alleged patent infringement (testimony given in 2001).
- Expert Report in re: *Novamont S.p.A. v. Earthshell Corporation*, Case No. CV 00-03759 AHM, United States District Court for the Central District of California, Western Division. Subject Matter: Damages resulting from alleged patent infringement (report issued in 2001).
- Expert Report in re: *Edwards Systems Technology, Inc. v. Digital Control Systems, Inc.*, Case No. CV00-1365-RE, United States District Court for the District of Oregon. Subject Matter: Damages resulting from alleged patent infringement (report issued in 2001).
- Deposition Testimony and Expert Report in re: *General Signal Power Systems v. American Power Conversion Corporation*, Case No. 99-C-0510-S, United States District Court for the Western District of Wisconsin. Subject Matter: 30(b)(6) testimony related to financial and accounting matters for plaintiff and expert report and testimony on damages resulting from alleged patent infringement and alleged false advertising (testimony given in 2000).
- Expert Report in re: *Access Solutions International, Inc. v. Anacomp, Inc. and Eastman Kodak Company*, Case No. 97-05012-L United States District Court for the District of Rhode Island. Subject Matter: Damages resulting from alleged patent infringement (report issued in 2000).
- Deposition Testimony and Expert Report in re: *HCC, Inc. v. RH&M Machine Company*, Civil Action No. 96 CIV. 4920 (PKL) United States District Court for The Southern District of New York. Subject matter: Damages resulting from alleged patent infringement and alleged unfair competition (testimony given in 1997).

\* Client is italicized.

## PAPERS, PUBLICATIONS, AND PRESENTATIONS

- (1) “DC Ranks Last Among Regional Bankruptcy Courts in Output of Confirmed Cases,” with Charles R. Goldstein, CPA, C.W. Amos & Company's Greater Washington, DC Bankruptcy Newsletter, January 1997
- (2) “Approaches to Prejudgment Interest Awards Vary by Court,” with Terry L. Musika, CPA, Legal Times Special Report on Intellectual Property, April 7, 1997
- (3) “The Role of the Troubled Company/Turnaround Consultant,” Presentation to the Northern Virginia Bankruptcy Bar Association, September 24, 1997
- (4) “Trends in Bankruptcy Filings and Pending Bankruptcies in Maryland,” with Neil H. Demchick, CPA, and Charles R. Goldstein, CPA, Cracking the Code, American Bankruptcy Institute, February 27, 1998
- (5) “The Use of Damage Awards and Legal Cost Data in Evaluating Licensing Options,” with Dr. William O. Kerr, Licensing Executives Society 1998 Annual Meeting, October 28, 1998

- (6) “How to Determine Patent Royalties,” Legal Times Report on Intellectual Property, April 12, 1999 (with Michele M. Riley)
- (7) “Royalty Rates for Technology,” 2003 (contributing author)
- (8) “Trends in Patent Infringement Lawsuits, Settlements and Damage Awards, 1990–2003,” Patent Resource Group Patent Infringement Remedies Course, April 26, 2004
- (9) “Trying and Winning a Civil Antitrust Case,” Faculty member in mock trial presentation, ALI-ABA, December 2, 2005
- (10) Guest Lecturer, Robert H. Smith School of Business, University of Maryland, Introduction to Business, December 13, 2005
- (11) “Proving Damages and Issues to Consider in Pursuing and Defending the Damages Case,” Patent Litigation 2006, Practising Law Institute, September 12, 2006
- (12) “Proving Damages and Issues to Consider in Pursuing and Defending the Damages Case,” Patent Litigation 2007, Practising Law Institute, September 7, 2007
- (13) Mock trial presentation, Japan Intellectual Property Association, November 7, 2013
- (14) “Licensing Agreements: Keeping an Eye on Litigation and Damages,” Philadelphia Intellectual Property Law Association, November 21, 2013
- (15) “Royalties for Standard-essential Patents,” Philadelphia Intellectual Property Law Association, March 24, 2016
- (16) “How Does a Patentholder Value its Case Against You,” The IP Defense Summit: Boston 2016. November 3, 2016.
- (17) “Determining Damages in Patent Infringement Cases: A 2017 Perspective,” The Knowledge Group, LLC, March 1, 2017.
- (18) “Calculating Intellectual Property Damages: Guidelines, Trends, and Analysis.” The Knowledge Group, LLC, July 25, 2018.
- (19) Assets and Finances: Calculating Intellectual Property Damages (with William Owen Kerr), West Publishing, Thomson Reuters (2018 Edition).