We are known for our “teaching” – as opposed to “telling” – approach 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 damages in matters involving intellectual property (IP). Our testifying experts have decades of litigation analysis experience, benefitting clients when they evaluate complex financial data, qualitative facts, supporting testimony, and damages-related case law. We have served as experts in U.S. District Courts, U.S. Bankruptcy Courts, U.S. Tax Court, U.S. Court of Federal Claims, state courts, the U.S. Patent and Trademark Office Patent Trial and Appeal Board, the International Trade Commission (ITC), international courts, and arbitration tribunals.

Our Testimony Experience

Our experts have provided testimony in deposition and at trial on the issue of intellectual property damages, as well as other economic and licensing topics related to IP.

Financial Damages Testimony

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

- lost profits
- reasonable royalties
- unjust enrichment
- conveyed sales
- incremental costs and profits
- price erosion and elasticity
- “but-for” causation and market analysis
- commercial success
- future damages
- accelerated market entry
- corrective advertising
- creditor allocations

International Trade Commission Testimony

Our experts have provided testimony in Section 337 investigations relating to:

- domestic industry
- remedy
- bond
- commercial success
- injury
- public interest

Antitrust Litigation Testimony

Ocean Tomo is uniquely qualified to support the assessment of interplay between antitrust and 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 valuation testimony in bankruptcy and insolvency proceedings related to:

- valuation methodologies
- valuation in support of a allocation of sales proceeds
About Ocean Tomo

Ocean Tomo LLC provides Expert Opinion, Management Consulting, and Advisory services focused on matters involving intellectual property (IP) and other intangible assets. Practice offerings address economic damage calculations and testimony; business licensing strategy and contract interpretation; trade secret reasonable measures; asset and business valuation; strategy and risk management consulting; merger and acquisition advisory; debt and equity private placement; and IP brokerage.

Ocean Tomo experts are routinely qualified in U.S. District Courts, U.S. Bankruptcy Courts, U.S. Tax Court, U.S. Court of Federal Claims, state courts, the U.S. Patent and Trademark Office Patent Trial and Appeal Board, international courts, and arbitration tribunals on questions relating to intellectual property economics. The firm's professionals have provided expert opinions on IP valuation, reasonable royalty, lost profits, price erosion, commercial success, corrective advertising, creditor allocations, Hatch-Waxman Act market exclusivity, business licensing terms including RAND obligations, venture financing, and equities of a potential injunction. The firm's experience extends to general business valuation and commercial disputes, domestic and foreign, as well as policy issues affecting international technology transfer and economic matters before the International Trade Commission.

Intangible assets comprise 90 percent of business value but are also subject to significant impairment due to enterprise and regulatory compliance risk. Our services are built upon more than three decades of experience assessing intellectual property in the most rigorous of venues. Our financial, market, scientific, and technical experts have deep experience with tangible and intangible assets protected by intellectual property. We bring a unique understanding of the contributory value of proprietary innovation to every engagement. This is the cornerstone of our business.

Subsidiaries of the firm include Ocean Tomo Investments Group, LLC, a registered broker-dealer. As a part of J.S. Held, Ocean Tomo works alongside more than 1,500 professionals globally and assists clients – corporations, insurers, law firms, governments, and institutional investors – on complex technical, scientific, and financial matters across all assets and value at risk.

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About J.S. Held

J.S. Held is a global consultancy providing technical, scientific, and financial expertise across all assets and value at risk. Our professionals serve as trusted advisors to organizations facing high-stakes events demanding urgent attention, staunch integrity, clear-cut analysis, and an understanding of both tangible and intangible assets. The firm provides a comprehensive suite of products, data, and services that enable clients across industries to navigate complex, contentious, and often catastrophic situations.

In 2022, Ocean Tomo joined J.S. Held, continuing the strategic growth of the firm. Leveraging the J.S. Held team of more than 1,500 professionals around the world, our clients will now have access to J.S. Held's suite of specialized services, including:

- Construction Advisory Services
- Corporate Finance
- Economic Damages and Valuation Services
- Environmental, Health, and Safety Services
- Equipment Consulting
- Forensic Accounting
- Forensic Architecture and Engineering
- Global Investigations
- Property and Infrastructure Damage Consulting
- Surety Services

Headquartered in New York, J.S. Held has offices across the United States, Canada, Latin America, Europe, Asia Pacific, and the Middle East.

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