



OCEAN TOMO

# INTELLECTUAL PROPERTY DISPUTES



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Mr. Milani leads the Expert Opinion group. He is a Senior Managing Director in the Intellectual Property Disputes practice and has significant ITC experience.



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Commercial litigation disputes involve complex legal, financial, and economic concepts. These same concepts become more complicated in matters involving Intellectual Property (IP) claims—and more frequent as technology has furthered the importance of intangible assets, now nearly always outweighing physical assets in enterprise valuation. Ocean Tomo's Intangible Asset Market Value study finds that intangible assets now represent 90% of S&P 500 market capitalization.

Traditional intellectual property disputes were narrowly focused on specific products or features asserted to be infringed or misappropriated by a competitor. Accounting and economic experts developed specialized expertise, often working with technical experts, to value the specific IP at issue and quantify the profits at risk. Today, IP disputes frequently extended beyond a given product to impact the entire business of the IP owner, alleged infringer, or both. Damage experts who bring both specialized IP knowledge as well as general commercial litigation experience are well suited to such litigation. Breach of contract, antitrust, labor disputes, and numerous other commercial cases now have IP as a central element of the case. These new complexities require experts in valuation, financial damages and expert testimony with a broad perspective regarding the full economic, business, and financial impact of a given case.

Ocean Tomo addresses the current market dynamic with experts having deep knowledge in IP as well as financial forensics and business valuation. Ocean Tomo performs IP and enterprise/equity valuation analyses to support our clients in all forms of litigation. We provide expert opinion valuation reports and expert deposition and court testimony to thoroughly defend our assumptions, methodologies, and conclusions. We are known for our "teaching" – as opposed to "telling" – style of testimony. Rather than only providing a judge or jury with a summary opinion, we communicate the key facts and application of approved methodologies in a clear and logical manner. Our client list is evenly balanced between plaintiffs and defendants, with engagements in a wide variety of IP litigation disputes including more specialized patent/trademark infringement and trade secret misappropriation claims.

Our Financial Testimony professionals have industry-leading experience across all types of disputes and are skilled in the determination of damages involving all aspects of intellectual property. Our top testifying experts average over 30 years of intellectual property litigation analysis experience, benefitting clients when considering the complex financial data, qualitative facts, supporting testimony, and damages-related case law.

For expertise specific to accounting, financial reporting, and internal controls, and economic damages, Ocean Tomo has no peer. Our services are built upon more than three decades of experience in the most rigorous venues – state, federal, and international courts – and spans more than 150 different industry segments. Because our past success provides the best indication of our capabilities, we encourage potential clients to seek references from both past clients and opposing counsel.



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## 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 1500 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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