Sikich has extensive resources in dispute advisory, damages calculations, fraud investigations, eDiscovery, computer forensics, data analytics, valuation, and insurance claims.

Sikich will provide sophisticated, resourceful and objective expertise to your business with our forensic accountants, auditors, certified fraud examiners, former city government inspector general, cyber security and computer forensic specialists, data analytics experts, and credentialed valuation experts.

The Sikich dispute advisory team has significant experience in quantifying damages as an expert witness and/or consultant in the following areas involving patent infringement damages analysis:

- Compensatory damages
- Evaluation of apportionment and designaround alternatives on damages
- Non-practicing entity (NPE) litigation
- Quantification of lost profits but for the alleged infringement, including the Panduit test which requires that the patentee prove:
 - Demand for the patented product
 - Absence of acceptable non-infringing substitutes
 - Production and marketing capability to meet the demand
 - Amount of profit that would have been made
- Price erosion analysis
 - Impact the infringing competitor had on generating lower prices on the patented product than they otherwise would have been without the infringing competition
 - Effect of higher prices on the quantity of patented product demanded
- Quantification of incremental profits derived from the patent-at-issue
- Reasonable royalty analysis, including Georgia-Pacific factor analysis which requires an analysis of:
- Factor 1: Royalties received by licensor for licensing the patent
- Factor 2: Rates paid by the licensee for the use of similar patents

- Factor 3: Nature and scope of license such as exclusivity or restrictions
- Factor 4: Patent monopoly power of licensor
- Factor 5: Commercial relationship between licensor and licensee
- Factor 6: Power of patent to generate non-patented or "convoyed" sales
- Factor 7: Duration of the patent and term of the license
- Factor 8: Commercial success of patented product
- Factor 9: Advantages of patented product over older modes and devices
- Factor 10: Nature and character of patented invention
- Factor 11: Benefits of the patent received by the infringer
- Factor 12: Norms for product's profit or selling price
- Factor 13: Product profits that are attributable to the patent
- Factor 14: The opinion testimony of qualified experts
- Factor 15: A hypothetical agreed upon royalty between the parties
- · Rebuttal analysis of claimed damages
- · Review of license agreements
- Conducting a valuation of patents
- Preparation of Rule 26 expert report
- · Providing expert testimony

Sikich is a national accounting, technology and advisory services firm founded in 1982 in Naperville, Illinois. Its culture is highly focused on the client experience – with an end-goal of being a trusted partner and relationship builder through a hands-on, industry-specialized service approach. With more than 750 employees and 21 offices throughout the country, Sikich ranks among the Top 35 CPA firms and among the Top 10 of all enterprise resource planning solution partners. For more information on Sikich, we invite you to visit: www.sikich.com.

OUR EXPERT



MARY O'CONNOR ASA, CFE PARTNER-IN-CHARGE

T: 312.648.6652

E: mary.oconnor@sikich.com