

## David J. Harkavy, CPA, CFF

Director

David Harkavy has over 20 years of experience assisting clients with forensic accounting and economic damages issues. His expertise includes economic damages in a variety of litigation settings and valuations of intellectual property assets and businesses.

David has testified in depositions and in state and federal courts on economic damages in commercial litigation matters, including patent, breach of contract, fraud and antitrust. These litigation engagements involved reasonable royalty determinations, lost profits calculations, price erosion, conveyed sales, unjust enrichment and financial performance analysis. Furthermore, David's litigation consulting includes the determination of market royalty rates, relevant costs, opportunity assessment, lost sales and market share, among others.

He has presented various intellectual property valuation and litigation topics to organizations, such as the American Intellectual Property Law Association in Austin, Texas, Chicago Bar Association, Intellectual Property Law Association of Chicago, and Loyola Law School.

### Selected Project Experience

- At the request of counsel for the plaintiff, prepared an expert designation with lost profits and unjust enrichment totaling more than \$17 million due to alleged claims for breach of fiduciary duty and breach of contracts between an employer and former employees and their new business. Testified in deposition and at a jury trial in Virginia state court.
- At the request of counsel for the plaintiff, submitted three expert reports and provided deposition and trial testimony on lost profits and other damages issues in a matter with a claim of breach of implied warranty litigated in federal court. The plaintiff claimed it lost millions of dollars as a result of lost customers, additional rebates and credit memos as a result of the defendant's substandard food ingredient supplied to the plaintiff for its food product.
- Managed all aspects of a damages team retained by counsel for the claimant in a trademark dispute pending in an international arbitration proceeding. This dispute required economic damages to be in the form of a reasonable royalty from a hypothetical negotiation for the rights to a global trademark/brand owned by an international oil and gas company.
- In a patent infringement matter relating to pen reader technology, evaluated opposing damages expert's reasonable royalty opinions and assisted counsel with discovery requests. Efficiently worked with the client's technical team and liability expert to adequately understand the asserted claims. Issued an expert rebuttal report and testified in deposition on reasonable royalty damages.
- Issued a declaration and testified in deposition on irreparable harm issues for defendants facing a preliminary injunction in a patent infringement matter. Provided an expert opinion that the plaintiff failed to adequately support the causal nexus between the alleged patent infringement and the plaintiff's alleged price erosion and lost profits.
- Issued a declaration and testified in deposition on irreparable harm issues for defendants facing a preliminary injunction in a patent infringement matter. Provided an expert opinion that the plaintiff failed to adequately support the causal nexus between the alleged patent infringement and the plaintiff's alleged price erosion and lost profits.



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### EDUCATION

University of Wisconsin  
M.S. Finance, 2000

Indiana University  
B.S. Business, Accounting, 1993

### CERTIFICATIONS & LICENSES

Certified Public Accountant (CPA)  
Illinois

Certified in Financial Forensics  
(CFF)

### AFFILIATIONS

American Institute of Certified  
Public Accountants (AICPA),  
member

American Intellectual Property  
Law Association, Member of  
Patent Damages Subcommittee

Chicago Bar Association,  
Non-lawyer Member

Nicholas Center for Corporate  
Finance and Investment Banking  
at Wisconsin's MBA School of  
Business, Board Member