

## David J. Harkavy, CPA, CFF

Director

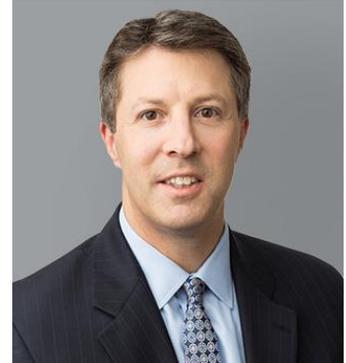
David Harkavy has 21 years of experience assisting clients with forensic accounting and economic damages issues. His expertise includes economic damages in a variety of litigation settings and valuations of intellectual property assets and businesses.

He has testified in depositions, state and federal courts, and arbitration settings on economic damages in commercial litigation matters, including claims of patent and trademark infringement, trade secret misappropriation, breach of contract, fraud, and antitrust. These litigation engagements involved reasonable royalty determinations, lost profits calculations, price erosion, convoyed 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 on various intellectual property valuation and litigation topics to organizations, such as the American Intellectual Property Law Association, Chicago Bar Association, Intellectual Property Law Association of Chicago, and Loyola Law School.

### Selected Project Experience

- Engaged by counsel for claimant to provide expert testimony on royalty damages and prejudgment interest as a result of breaches of a patent license agreement. Claimant claimed respondent in the pharmaceutical industry failed to pay royalties on past sales of testosterone replacement therapy products. Provided an expert report and testimony at arbitration hearing in 2021.
- At the request of counsel for a health supplement and beverage company, prepared an expert report on economic damages attributable to claims of trademark and trade dress infringement, trade secret misappropriation and breach of contract. In 2021, testified in deposition regarding lost profits, price erosion, disgorgement of profits and reasonable royalties related to various elements of harm, including loss of brand value and customer relationships.
- 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 contract 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 trade secret matter involving blood testing technology, requested by counsel for the defendant to provide assistance drafting a reply motion regarding irreparable harm issues.



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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)

Illinois Certified Public  
Accountant Society

American Intellectual Property  
Law Association, Member of  
Patent Damages Subcommittee

Chicago Bar Association

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