



NAME: James J. Nawrocki

PROFESSIONAL DESIGNATION: Certified Public Accountant (CPA)¹
Licensed in Illinois and Texas

POSITION: President of IPFC Corp., an independent consulting firm that provides a variety of consulting services including financial analysis and valuation assessments for companies relating to technology issues such as patents, trade secrets, copyrights and other forms of intellectual property. The firm also provides financial analysis relating to damages assessments and evaluations for corporate disputes, litigation, acquisitions and divestitures.

INDUSTRY EXPERIENCE: Significant experience providing financial consulting services relating to valuation, financial analysis and damage analysis in the following industries:

- Airline/ Aircraft
- Agriculture
- Automotive
- Chemicals
- Computer Software
- Construction
- Electronics
- Healthcare/Medical Products
- Manufacturing
- Oil and Gas
- Retail/Consumer Products
- Semiconductors
- Telecommunications
- Utilities

Performed financial analyses relating to profit calculations, additional cost claims, incremental profit analysis, licensing and royalty determinations, manufacturing and marketing capacity, fixed and variable cost analysis, allocation of costs, evaluation of forecasts and projections and product line profitability.

LITIGATION CONSULTING EXPERIENCE: More than 25 years of experience as a financial consultant involved in a variety of litigation matters and disputes, including intellectual property disputes, antitrust claims, breach of contract issues, valuations and general damages analysis. Provided litigation consulting assistance in more than one hundred cases related to financial, accounting, market, and damage issues. Assisted companies and law firms in the identification of relevant financial information, developed damage alternatives and related case strategies.

¹ IPFC Corp. is a consulting firm and not a CPA firm.



**ARTICLES AND
PRESENTATIONS:**

“Financial Valuations of Intellectual Property” - Guest Lecturer,
Spring 1996, University of Houston L.L.M. Program

“Licensing in the Electronics Industry” - 1996 Licensing Executives
Society Annual Meeting

“Strategic Valuations and Management of Intellectual Property” -
Guest Lecturer, Spring 1998, University of Houston L.L.M. Program

“Damages Strategies in an Evolving World” - November 1998, The
University of Texas School of Law - Advanced Patent Law Institute

“Where are the Costs in Patent Litigation? (And What is the Value
Being Received?)” - 1999 Fourth International Symposium on
Reduction of Patent Costs, The Hague, Netherlands

“Dealing With Experts: An Expert’s Perspective”, State Bar of Texas,
Advanced Patent Litigation: Strategies and Tactics, July 28-29, 2005,
Lake Tahoe, Nevada

“Assessing Value From IP Infringement”, Selected Damages
Methodology Considerations, Guest Lecturer, Chicago-Kent College
of Law, March 2006

**BOARDS AND
ASSOCIATIONS:**

American Institute of Certified Public Accountants

Illinois Certified Public Accountant Society

Texas Society of Certified Public Accountants

Licensing Executives Society

University of Houston Law School - Intellectual Property Advisory
Board (1994 - 1998)

EDUCATION:

Bachelor of Business Administration, Major in Accounting, 1979
St. Mary’s University, San Antonio, Texas

James J. Nawrocki
Detail of Prior Four Years Testimony as of January 2009

CASE	COURT	CAUSE NUMBER	TYPE OF TESTIMONY
Overture Services, Inc. v. Findwhat.com, Inc.	U.S. District Court, Central District of California	SACV-03-00685	Deposition/ Trial
Dr. Francis C. Szoka and David Larwood v. Martin C. Woodle, Francis J. Martin, Annie Yau-Young, Carl T. Redemann and Alza Corporation	U.S. District Court, Northern District of California, San Francisco Division	C.A. C 02-5524 SI	Deposition/ Trial
Fujitsu Limited, v. Cirrus Logic, Inc.	U.S. District Court, Northern District of California, San Jose Division	C02-01627 JW	Deposition
Tenneco Automotive, Incorporated v. Visteon Corporation	U.S. District Court, District of Delaware	C.A. 03-CV-1030	Deposition
Atmel Corporation v. LM Ericsson Telefon, AB	International Centre for Dispute Resolution – American Arbitration Association	50S 133 00574 03	Deposition
Soverain Software LLC v. Amazon.Com, Inc., and The Gap, Inc.	U.S. District Court, Eastern District of Texas, Tyler Division	6:04-CV-14	Deposition
Cryovac, Inc. v. Pechiney Plastic Packaging, Inc.	U.S. District Court, District of Delaware	C.A. 04-1278 (KAJ)	Deposition/ Trial
Indiana Mills & Manufacturing, Inc., v. Dorel Industries, Inc., and Dorel Juvenile Group, Inc.	U.S. District Court, Southern District of Indiana, Indianapolis Division	1:04-CV-1102-LJM-WTL	Deposition
Transocean Offshore Deepwater Drilling, Inc. v. GlobalSantaFe Corporation, et al.	U.S. District Court, Southern District of Texas, Houston Division	C.A. H-03-2910	Deposition/ Trial
Telcordia Technologies, Inc., v. Lucent Technologies, Inc.	U.S. District Court for the District of Delaware	C.A. No. 04-875-GMS	Deposition
Telcordia Technologies, Inc., v. Cisco Systems, Inc.	U.S. District Court for the District of Delaware	C.A. No. 04-876-GMS	Deposition/ Trial
Lexion Medical, Inc., v. Northgate Technologies, Inc., Smith & Nephew, Inc. and Linvatec Corporation	U.S. District Court, Northern District of Illinois Eastern Division	C.A. 04-CV-5705	Deposition/ Trial
Two-Way Media LLC, v. America Online, Inc.	U.S. District Court, Southern District of Texas, Corpus Christi Division	C.A. No. C-04-089	Deposition
Texas Instruments Incorporated v. Powerchip Semiconductor Corporation	U.S. District Court, Southern District of New York	C.A. No. 06-CV-2305	Deposition
Sky Technologies, LLC v. Ariba, Inc.	U.S. District Court, District of Massachusetts	C.A. No. 06-CV-11889	Deposition/ Trial
Transocean Offshore Deepwater Drilling Inc. v. Seadrill Offshore AS	Oslo District Court, Norway	Case No. 05-120382 TVI-OTIR/03	Trial

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CASE	COURT	CAUSE NUMBER	TYPE OF TESTIMONY
Value-Added Communications, Inc. v. T-NETIX, Inc.	68 th Judicial District, Dallas County, Texas	03-11399-C	Deposition/ Trial
Grantley Patent Holdings, Ltd. v. Clear Channel Communications, Inc., et al.	U.S. District Court, Eastern District of Texas, Lufkin Division	C.A. No. 9:06-CV-259	Deposition/ Trial
Sky Technologies, LLC v. SAP AG, SAP America, Inc. and Oracle Corporation	U.S. District Court, Eastern District of Texas, Marshall Division	C.A. No. 2:06-CV-440	Deposition
Alcatel USA Sourcing, Inc. v. Microsoft Corporation	U.S. District Court, Eastern District of Texas, Tyler Division	C.A. No. 6:06-CV-499	Deposition
PalTalk Holdings, Inc. v. Microsoft Corporation	U.S. District Court, Eastern District of Texas, Marshall Division	C.A. No. 2:06-CV-367	Deposition