

**LORI L. JACKSON****RANGE OF EXPERIENCE**

Lori Jackson provides expert witness testimony and consulting services in the areas of economic damages, business valuation, forensic accounting, and market/competitive analyses. She brings to each engagement extensive experience in both business and litigation consulting, including experience in financial management and product management in high tech companies. Lori's litigation consulting experience covers a range of legal matters including: breach of contract, patent infringement, misappropriation of trade secrets, business acquisition disputes and regulatory policy. She has performed analyses and provided testimony in a range of industries including: telecommunications, computers, software, manufacturing, insurance, recreation and consulting services.

**EDUCATION**

M.B.A., UNIVERSITY OF CALIFORNIA AT BERKELEY, Berkeley, CA.  
B.A., STANFORD UNIVERSITY, *with distinction*, Stanford, CA.

**PROFESSIONAL CREDENTIALS**

Certified Public Accountant (CPA) - California  
Accredited in Business Valuation (ABV) - AICPA  
Certified in Financial Forensics (CFF) - AICPA

**SELECTED CASE EXPERIENCE***Business Valuation*

Performed accounting, economic and business valuation analyses of an engineering consulting firm in a post-acquisition price dispute.

Performed valuation of women's accessory business in dispute between investor and owner. Provided deposition testimony.

Performed valuation of a manufacturing company in a dispute over the built-in gains tax resulting from the conversion from C Corporation to an S Corporation. Presented results to tax authorities.

Performed valuation of computer reseller business in acquisition price dispute.

Performed valuation of software businesses for purposes of negotiating sales to interested parties.

Performed valuations of businesses in the banking, telecommunications and recreation industries.

*Economic Damages*

Performed reasonable royalty analysis in a number of patent infringement cases involving: computer power management technology; wireless technology, flash memory technology, in-vehicle communications technology and remote support services.

Estimated unjust enrichment and lost profit damages from alleged theft of trade secrets in the surety brokerage business.

### *Forensic Accounting*

Performed analysis of real estate investment fund transactions that resulted in the loss of funds loaned to the fund by a not-for-profit organization.

Advised client on accounting for costs and margins in an earn-out dispute.

Directed investigation to determine whether an investment banking company had been subject to misappropriation of funds.

Analyzed financial information provided to investors in specialty grocery business to determine whether management accurately represented the financial condition and performance of the business to investors.

### *Competition and Market Analysis*

Provided expert testimony on market conditions in case involving losses resulting from the inability of a supplier to provide PDA product at product launch.

Provided expert testimony in a merger of telecommunications carriers. Performed analyses of competitive conditions, market concentration and the potential for new entry in relevant markets.

Provided expert testimony on wireline telecommunications network costs in state regulatory proceedings.

Provided expert testimony on market conditions in case involving theft of trade secrets related to mobile wireless data communications.

## **PROFESSIONAL EXPERIENCE**

LITINOMICS, INC., OAKLAND, CA 2011 – Present  
**Senior Consultant.** Provide expert witness testimony and consulting services in the areas of economic damages in commercial business litigations, business valuation, forensic accounting, and market/competitive analyses.

CROWE HORWATH LLP / PERRY-SMITH LLP, SAN FRANCISCO, CA 2008 – 2011  
**Senior Vice President, Consulting Services.** Provided expert witness and consulting services in matters involving patent infringement, theft of trade secrets, business acquisitions and forensic accounting. Performed valuation analyses of privately-held companies in manufacturing, consulting, software, pharmaceutical distribution, telecommunications, leisure and financial industries.

LECG, EMERYVILLE, CA 1994 – 2008  
**Principal.** Provided consulting and expert testimony on a range of financial, business, and policy issues. Analyzed telecommunications network cost models and operating expenses; assessed competition in and market dynamics of wireline, wireless and cable services; performed merger analyses; developed and analyzed financial models used to assess damages in business litigation.

TANDEM COMPUTERS, CUPERTINO, CA 1989 – 1993  
**Product Manager.** Responsible for all aspects of product management and product marketing for assigned products. Defined market requirements and strategies; developed product positioning, pricing, marketing collateral and sales support.  
**Manager of Forecasting.** Responsible for the development of quarterly product and revenue forecasts and analysis of actuals against forecasts.

- IBM / ROLM CORPORATION, SANTA CLARA, CA 1985 – 1989  
**Manager, Financial Planning, Manufacturing**  
Managed strategic and operating plans for manufacturing organization. Responsible for the planning process and the financial analysis used to measure the business.  
**Manager, Group Financial Planning, Sales, Installation and Service**  
Managed strategic and operating plans for sales & service organizations. Responsible for the planning process and the financial business models used for financial planning and measurements.
- PUTNAM HAYES & BARTLETT 1980 – 1985  
**Associate.** Provided research and analysis on a variety of litigation matters.

## PUBLICATIONS AND PRESENTATIONS

*Notes to Financial Statements*, presented at “Basics of Accounting for Lawyers 2012,” Practising Law Institute, San Francisco, July 20, 2012.

*Accounting for Attorneys, Economic Damages: Lost Profits, Patent Infringement Damages, Business Valuation*, approved MCLE courses presented to law firms in the San Francisco Bay Area and Sacramento, 2009 and 2010.

*Forensic Accounting*, presented to the Sacramento Bar Association, Trust and Estate Section, September 2010.

*Assessing Economic Damages in Lost Profits Claims*, presented to Sacramento Bar Association, Business Section, October 2009.

“Trends in Telecommunications Demand and Supply,” presented at the 48<sup>th</sup> Annual NARUC Regulatory Studies Program, Michigan State University, August 2006.

“The Transformation of the Telecommunications Industry,” presented to the Telecommunications Policy and Research Conference, Arlington, VA, October 2004.

“Measuring Competition for Local Services in Ameritech Ohio Using the Diagnostic Method for Assessing Competition,” with William L. Fitzsimmons, invited paper, International Engineering Consortium, *Annual Review of Communications*, Volume 54, June 2001.

“The Emergence of Competition in Local Exchange Service,” with Robert G. Harris, invited paper, International Engineering Consortium, *Annual Review of Communications*, 1995-96 edition.

## PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants, Member  
California Society of Certified Public Accountants, Member