

EXHIBIT A

LITI | NOMICS

MICHAEL J. WAGNER
Managing Director

J.D., Loyola University School
of Law at Los Angeles (1975)

M.B.A., University of California
at Los Angeles (1971)

B.S. Engineering,
University of Santa Clara
(1969)

Michael Wagner, a Managing Director with LitiNomics, has testified 125 times at trial, 34 times in arbitration, and 305 times in deposition. He has testified in Federal courts in 18 different states and in State court in 10 different States. The most frequent subject matters of his expert testimony are the calculation of commercial damages or business value. He has also testified a number of times on the subject of alter ego.

EXPERIENCE

- 2007-Present *Managing Director*, LitiNomics
- 2004–2007 *Senior Advisor*, CRA International (successor to InteCap, Inc.)
- 1999–2004 *Managing Director*, InteCap, Inc.
- 1999 *Senior Vice President*, PHB Hagler Bailly, Inc. (successor to Putnam, Hayes & Bartlett, Inc.)
- 1993–1999 *Managing Director*, Putnam, Hayes & Bartlett, Inc. (successor to Dickenson, O'Brien & Associates)
- 1985–1992 *Partner*, Price Waterhouse
Senior Manager, 1983–1985
Manager, 1979–1980
Consultant, 1976–1979
- 1981–1983 *Principal*, Dickenson, O'Brien & Associates
Associate, 1980–1981
- 1975–1976 *Associate Cost Engineer*, Fluor Engineers & Constructors, Inc.

PROFESSIONAL AFFILIATIONS (CURRENT)

Member, American Institute of Certified Public Accountants - # 1079895

Certified in Financial Forensics - # 23 (2008 – current)

CFF Credential Committee (2008 – 2011)

AICPA Litigation Services Committee (1993–1995)

AICPA Business Valuation Standards Task Force (1994–1995)

AICPA and IBA combined Conference Steering Committee (1995)

AICPA MAS Practice Standards and Administration Subcommittee (1988–1990)

AICPA Auditing Standards Board Litigation Services Task Force (1989)

AICPA 1990 through 1995 Litigation Services Conference Steering Committees

Co-Editor, *CPA Expert* (1994–1996)

Certified Public Accountant, State of California - # 30327

Member, State Bar of California - # 67911

Member, Sedona Conference Patent Damages and Remedies Working Group

Panel of Experts, Dunn on Damages

PROFESSIONAL AFFILIATIONS (PAST)

Member, American Bar Association

Member, State Bar of California (inactive status 1991–1995)

Member, California Society of Certified Public Accountants

Litigation Services Committee (1985–1990), Chairman (1987–1989)

Government Relations Committee (1989–1990)

Contingent Fee Task Force (1988–1990)

Member, Oregon Society of Certified Public Accountants

Litigation Services Committee (1990–1994)

Certified Public Accountant, States of Hawaii (1980–1983), Washington (1990–1994), Oregon (1990–1994)

Member, Los Angeles County Bar Association

Dispute Resolution Services, Sub-chair of Administration Committee (1987–1989)

NASD Board of Arbitrators

Hastings College of Advocacy, Faculty Expert

NITA, Faculty Member

Certified Management Consultant

American Arbitration Association's Panel of Arbitrators

Arbitration Services of Portland, Inc.

Academy of Experts

PUBLICATIONS

"Book of Wisdom – Is it Fact or Fiction", *Dunn on Damages – The Economic Damages Report for Litigators, Issue 3*, Summer 2011

"A Primer on Patent Damages", *Dunn on Damages - The Economic Damages Report for Litigators and Experts, Issue 2*, Spring 2011.

"The 25% Rule Lives On", *IP Law 360*, September 8, 2010 (co-authored with John Jarosz and Carla Mulhern)

"Response to One Man's Opinion, comments on 'A New Look at Expected Cash Flows and Present Value Discounts'," *CPA Expert*, spring 2004 (co-authored with Michael Crain and Bonnie Goldsmith)

"Differences between Economic Damages Analysis and Business Valuation," Chapter 13 in the *Handbook of Business Valuation and Intellectual Property Analysis*, McGraw-Hill, 2004 (co-authored with Michael Dunbar)

Litigation Services Handbook (4th Edition – 2007, 3rd Edition – 2001, 2nd Edition – 1995, 1st Edition – 1990), John Wiley & Sons, (co-edited with Peter B. Frank and Roman L. Weil).

Chapters Co-Authored

4th Edition:

Chapter 1 "The Role of the Financial Expert in Litigation Services"

Chapter 8 "Ex Ante versus Ex Post Damages Calculations"

Chapter 22 "Patent Infringement Damages"

Chapter 29 "Alter Ego"

3rd Edition:

Chapter 1 "The Role of the Financial Expert in Litigation Services"

Chapter 5A "Ex Ante versus Ex Post Damages Calculations" (2003 Supplement)

Chapter 24 "Patent Infringement Damages"

Chapter 38 "Alter Ego"

2nd Edition:

Chapter 1 "The Role of the CPA in Litigation Services"

Chapter 10 "Alter Ego"

Chapter 34 "Patent Infringement Damages"

1st Edition:

Chapter 1 "The Role of the CPA in Litigation Services"

Chapter 17 "Patent Infringement Damages"

Chapter 31 "Securities Act Violations: Computation of Damages"

-
- “Economic Damages: Use and Abuse of Business Valuation Concepts,” Chapter 14 in *The Handbook of Advanced Business Valuation*, McGraw-Hill, 1999 (co-authored with John Phillips).
- “Tax Effects of Discount Rates in Taxable Damage Awards,” *CPA Expert*, winter 1999 (co-authored with Greg Hallman).
- “Experience Enhances Objectivity of Damage Estimates,” *CPA Expert*, winter 1997.
- “Communicating in Litigation Services: Reports, A Nonauthoritative Guide,” *AICPA Consulting Services Practice Aid No. 96-3*, 1996 (co-authored with Everett P. Harry III). Partially reprinted in *Recovery of Damages for Lost Profits*, Volume 2, (5th Edition) by Robert L. Dunn.
- “Court Expands Lost Profits Damages From Patent Infringement,” *CPA Expert*, summer 1996 (co-authored with Bruce L. McFarlane).
- “The Implications of Changes in the Federal Rules of Civil Procedure for CPA-Expert Witnesses,” *The CPA Management Consultant Newsletter* of the AICPA Management Consultant Division, spring 1994 (co-authored with Bruce L. McFarlane).
- “The Revised Federal Rules of Civil Procedures That Apply to Expert Witnesses,” *CPA Litigation Services Counselor*, Volume 1994, Issues 2 & 3. Harcourt Brace (February and March 1994).
- “What Juries Look for in CPAs,” *Journal of Accountancy* (November 1993).
- “Litigation Services,” *AICPA MAS Technical Consulting Practice Aid*, No. 7 1986 reprinted and updated as “Providing Litigation Services” *AICPA Consulting Services Practice AID 93-4* (co-authored with Peter B. Frank) (1993).
- “Valuation of Intangible Assets,” *Financial Valuation: Businesses and Business Interests*, Warren Gorham Lamont, 1993 Supplement (co-authored with Lee B. Shepard).
- “Opportunities in Litigation Services,” *Journal of Accountancy*, (June 1992) (co-authored with Bruce L. McFarlane).
- “Economic Damages in Patent Infringement Cases,” *Patent Litigation 1991*, Vol. II, Practising Law Institute, Course Handbook Series No. 321 (co-authored with Peter B. Frank and Jeffrey H. Kinrich).
- “Using CPAs In Your Law Practice,” *Seattle-King County Bar Bulletin*, February 1991 (co-authored with Bruce L. McFarlane). Reprinted in *The Oregon Certified Public Accountant*, September 1991, as “The Role of the CPA in Commercial Litigation.”
- “The Accountant’s Role in the Process of Damage Measurement,” *The Practical Accountant* (July 1990).
- “How do you Measure Damages? Lost Income or Lost Cash Flow?” *Journal of Accountancy* (February 1990).
- “Expert Problems,” *ABA Litigation Journal*, Volume 15, No. 2 (Winter 1989).
- “How to Control Your Expert,” *Association of Business Trial Lawyers Report*, Volume X, No. 2 (February 1988).
- “Computing Lost Profits and Reasonable Royalties,” *American Intellectual Property Law Association Quarterly Journal*, Volume 15, No. 4 1987 (co-authored with Peter B. Frank).

"Breach of Duty by Directors, Officers and Principal Shareholders: Shareholder Derivative Actions," Chapter 63, *Commercial Damages*, Matthew Bender (1986).

"Computers Revolutionize Damage Claim Analysis," *The Recorder* (June 7, 1984).

"Analyzing Damage Claims—Discounted Cash Flow Method," *The National Law Journal* (August 29, 1983).

"The Litigator's Ultimate Weapon," *Los Angeles Lawyer* (May/June 1983) (co-authored with Peter B. Frank and Jeffrey H. Kinrich).

Committee Publications

"Communicating Understandings in Litigation Services: Engagement Letters," AICPA Consulting Services Practice Aid 95-2 (1995).

Statement on Standards for Consulting Services No. 1, AICPA (October 1991).

Selected Speeches

"The Use of Consumer Surveys in Patent Cases for Damage Apportionment", LES 2012 Winter Meeting, March 13, 2012, Anaheim, CA

"Evolving IP Value: Recent Developments in Damages and Licensing", Top IP Retreat, September 16, 2011, Pebble Beach, CA

"Patent Exhaustion", IP Damages Institute, November 8, 2010, Century City, California

"Big Verdicts Under Scrutiny: Taking a Hard Look at the Damages Case", The 2010 Midwest Intellectual Property Institute, September 24, 2010, Minneapolis, Minnesota

"Do's and Don'ts of Being an Expert Witness", 24th Annual Bankruptcy and Restructuring Conference, Association of Insolvency and Restructuring Advisors, June 7, 2008, Las Vegas, Nevada

"Enforcing the License Agreement, Royalty Audits, Collections, and Litigation" The Intellectual Property Law Section of the State Bar of California, April 9, 2008, San Francisco, California

"Effective Presentations of Financial Information at Trial", 2007 Advanced Litigation Conference, California Society of CPAs, May 3, 2007, Las Vegas, Nevada

"Discounting Damages to Present Value: Today's Hottest Issues," panelist, Business Valuation Resources, July 20, 2005, Telephonic Conference

"Assessing and Proving Damages from Infringement," panelist, USC Law School 2004 Intellectual Property Institute, May 25, 2004, Beverly Hills, California

"Economic Damages," AICPA National Business Valuation Conference, November 17, 2003, Phoenix, Arizona

"Discovery of Expert Drafts and Notes, Panel Discussion," Advanced Workshop on Calculating & Proving Patent Damages, Law Seminars International, November 12, 2003, Seattle, Washington

**Underlined party was my client.

“Calculating and Presenting Lost Profits: The Bread and Butter of Litigation Services” and “Mock Arbitration for Lost Profits”, panelist on both presentations, AICPA National Conference on Advanced Litigation Services, October 1, 2003, Miami, Florida

“Discount Rates and Taxation Issues in Damages,” 2003 Advanced Business Litigation Institute, California Society of CPAs, May 9, 2003, La Quinta, California

“Current Issues in Patent Damages,” The Sedona Conference, November 10, 2000, Sedona, Arizona

“Tax Issues in Lost Profits Damage Calculations” and panelist for “Expert Shootout, or Shoot the Expert,” 2000 AICPA National Advanced Litigation Services Conference, October 17, 2000, Beverly Hills, California

“IP Valuation: A Critical Component in Transactional and Litigation Strategy,” Silicon Valley Intellectual Property Law Association, September 20, 2000, Palo Alto, California

“Damages, Damages, Damages: Business Damages In Commercial Litigation,” 1999 AICPA National Advanced Litigation Services Conference, October 18, 1999, Atlanta, Georgia.

“Commercial Damages: A Case Study on Lost Profits,” 1998 AICPA National Advanced Litigation Services Conference, October 14, 1998, Tempe, Arizona.

“Damages—What You Need to Know as Taught by the Experts,” 1998 ABA Section of Litigation Annual Meeting, April 24, 1998, New York, New York.

“Expert Witnessing in a Fraud Case,” 1997 AICPA National Conference on Fraud, December 8, 1997, San Antonio, Texas.

“Advanced Issues in Determining Discount and Growth Rates,” 1997 AICPA National Advanced Litigation Services Conference, October 16, 1997, Las Vegas, Nevada (with Greg Hallman).

“Alter Ego” and “More Effective Testimony,” EPA Third Annual Financial Analyst Workshop, May 7–8, 1997, Denver, Colorado.

“More Effective Testimony,” 1996 AICPA National Advanced Litigation Services Conference, October 1, 1996, New Orleans, Louisiana.

“Expert Witness,” The 1996 AICPA Practitioners’ Symposium, June 10, 1996, Las Vegas, Nevada.

“Calculating Damages,” 1996 Institute of Business Appraisers Conference on Appraising Closely Held Businesses, January 26, 1996, Orlando, Florida.

“Calculating Damages,” 1995 Institute of Business Appraisers Conference on Appraising Closely Held Businesses, January 26, 1995, Las Vegas, Nevada.

“The Revised Federal Rules of Civil Procedure That Apply to Expert Witnesses,” 1994 AICPA National Advanced Litigation Services Conference, October 20, 1994, Phoenix, Arizona.

“Damages In Employment Litigation,” Employment And Labor Law In Oregon, Lorman Education Services, April 29, 1994, Portland, Oregon.

“Damages, Time Value of Money” and panel participant on “Practical Problems of Federal Rule of Civil Procedure No. 26,” 1994 Litigation Advanced Forum, California Society of CPAs, April 25, 1994, Monterey, California.

**Underlined party was my client.

“Patent Infringement/Intellectual Property,” 1993 Litigation Services Conference, California Society of CPA’s, December 1, 1993, Los Angeles; December 2, 1993, San Francisco, California.

“Expert Witness Depositions,” 1993 Oregon Society of CPA’s Litigation Support Services Miniseries, November 17, 1993, Portland, Oregon.

“Panel: The Many Roads to Alternative Dispute Resolution” and “Basic Concepts in Litigation Services,” Fifth Annual AICPA Conference on “The CPA’s Role in Litigation Services,” July 22–23, 1993, La Jolla, California.

“Professional Standards” and “Litigation Process/Role of Expert Witness” 1993 Litigation Services Conference, Washington Society of Certified Public Accountants, May 20, 1993, Bellevue, Washington.

“The Deposition of the Expert Witness,” Fourth Annual AICPA Conference on “The CPA’s Role in Litigation Services,” July 17, 1992 Washington, DC; October 23, 1992, Las Vegas, Nevada.

“Litigation Services Standards,” 1992 Litigation Services Conference, Washington Society of Certified Public Accountants, May 9, 1992, Silverdale, Washington.

“The Litigation Process Through Discovery,” 1991 Litigation Services Conference, California Society of Certified Public Accountants, November 20, 1991, San Francisco; November 21, 1991, Los Angeles, California.

“Professional Standards and Work Papers,” Oregon Society of CPAs, Litigation Support Services Conference, September 27, 1991, Portland, Oregon.

“Economic Analysis of Damages: Computing Lost Profits and Reasonable Royalties,” IRR’s Conference on Securing and Enforcing Intellectual Property Rights for Competitive Advantage, September 26, 1991, San Francisco, California.

“How to be a Better Testifying Expert,” the Third Annual AICPA Conference on “The CPA’s Role in Litigation Services,” July 11, 1991, Denver, Colorado; October 10, 1991, Atlanta, Georgia.

“Accounting Standards in Litigation Support—Current and Future,” Colorado Society of CPAs 1990 Litigation Support Conference, December 3, 1990, Denver, Colorado.

“Mini Trials—New Work for Experts” and “Issues in Forensic Accounting,” National Forensic Center’s 7th National Conference, December 8, 1990, Palm Springs, California.

“Deposition of the Expert,” California Society of CPAs 1990 Litigation Services Conference, November 19, 1990—San Francisco; November 20, 1990, Los Angeles, California.

“Examining Damage Experts,” PLI’s Accountant’s Liability: Trial Strategies Conference, August 10, 1990, San Francisco, California.

“Developing Damages: Mock Trial Demonstration,” AICPA’s Conference on the CPA’s Role in Litigation Services, July 13, 1990, Dallas, Texas; September 7, 1990, Washington, DC.

“Lost Profits, Business Interruptions” and “The Discovery Process,” 1990 Litigation Consulting Conference, California Society of Certified Public Accountants, April 26, 1990, Los Angeles, California.

“Standards in Litigation Services Engagements” and “Expert Witness Strategy Tactics,” Arizona Society of CPAs’ Conference on the CPA as an Expert, September 25, 1989, Phoenix, Arizona.

“Damage Management,” AICPA’s Conference on the CPA’s Role in Litigation Support Services, May 12, 1989, San Francisco; July 11, 1989, Boston; October 27, 1989, Chicago; December 8, 1989, Palm Beach, Florida.

“Litigation Services—Damage Studies,” AICPA’s 101st Annual Meeting, October 4, 1988, Los Angeles, California.

“Litigation Update,” 1988 Marital Dissolution Conference, California Society of Certified Public Accountants, September 26, 1988, San Francisco; September 27, 1988, Los Angeles, California.

“The Mini-Trial Approach to Dispute Resolution,” Los Angeles County Bar Association and the American Arbitration Association Conference on New Techniques in Dispute Resolution, February 4, 1988, Los Angeles, California.

“Damages Issues During Trial,” Association of Business Trial Lawyers 14th Annual Seminar, October 17, 1987, Rancho Mirage, California.

“Litigation Services Committee Update,” 1987 Marital Dissolution Conference, California Society of Certified Public Accountants, September 22, 1987, Los Angeles, California.

“Using a CPA in Litigation,” 1987 Annual Meeting of the Florida Bar, June 11, 1987, Orlando, Florida.

“Litigation Services,” 12th Annual AICPA Small Business Management Advisory Services Conference, September 9–10, 1986, Dallas, Texas.