

**NAME:** Paul C. Benoit

**POSITION:** Paul is President of Nouvelle Analytics, 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.

**LITIGATION CONSULTING EXPERIENCE:** Paul is a Certified Public Accountant and Certified Fraud Examiner with more than 15 years of experience in consulting with clients on matters involving accounting, valuation, and damage quantification issues. His experience includes consulting with clients in a variety of litigation matters, some of which have involved allegations of patent infringement, breach of contract, business interruption, predatory pricing, securities fraud and embezzlement of corporate funds. He has provided deposition and trial testimony in federal and state court.

**INDUSTRY EXPERIENCE:** Experience in the following industries:

- Telecommunications
- Software
- Biotechnology
- Electronics
- Retail
- Electric Power
- Chemicals
- Manufacturing
- Oil and Gas
- Agricultural and Horticultural

**ENGAGEMENTS:** **Intellectual Property**

- Trade secret matter involving the alleged theft of the confidential materials and information necessary to develop lighting products that were customized for particular customer projects.
- Trade secret matter involving the alleged theft of confidential materials and information related to full-funnel cross channel attribution of online advertising.
- Patent matter involving the alleged infringement of technology used in silicon TV tuners.
- Patent matter involving the alleged infringement of technology used in flex-wing rotary cutters to increase the device’s torsional stiffness and ease of cleaning.
- Patent matter involving the alleged infringement of technology used in receivers, transceivers and basebands. The technology related to the down-conversion of electromagnetic signals.
- Patent matter involving the alleged infringement of a technology used in the transmission of media via mobile phones and other devices to the internet and/or directly to other mobile phones.

**ENGAGEMENTS:**  
(*CONT'D*)

- Patent matter involving the alleged infringement of technology enabling consumers to seamlessly use data while traveling and technology used in push notifications.
- Patent matter involving the alleged infringement of technologies used to provide addressable advertising through a Set-Top box and ability of customers to store rented or limited-use content on Set-Top boxes.
- Patent matter involving the alleged infringement of technology used to enable companies to secure and control the provision of media content to users of a website.
- Patent matter involving the alleged infringement of technology used to enable eCommerce companies to provide personalized product recommendations to its online customers.
- Patent matter involving the alleged infringement of technology used to reduce the specific absorption rate (SAR) of radiation emitted by cellular telephones.
- Patent matter involving the alleged infringement of technology used in capturing oblique aerial imagery.
- Patent matter involving the alleged infringement of wireless modem card technology by a product manufacturer and wireless carriers.
- Patent matter involving the alleged infringement of prepaid wireless phone technology by a product manufacturer and wireless carriers.
- Patent matter involving the alleged infringement of prepaid wireless phone technology by a service bureau and wireless carriers.
- Patent matter involving the alleged infringement of early packet discard technology used in switches and routers.
- Patent matter involving the alleged infringement of vehicle storage system.
- Patent matter involving the alleged infringement of rotary cutter deck design.
- Patent matter involving the alleged infringement of security software.
- Patent matter involving the alleged infringement of recommendation and personalization computer software.
- Patent matter involving the alleged infringement of generic template technology used in the development of software programs.
- Patent matter involving the alleged infringement of voice recognition software technology which allowed for playback and editing of dictation.
- Patent matter involving the alleged infringement of contact lens technology.
- Patent matter involving the alleged infringement of highly cross-linked polyethylene technology used in knee and hip replacement products.
- Patent matter involving the alleged infringement of an offset stem technology used in the insertion of knee replacement products.
- Patent matter involving the alleged infringement of the use of chromium picolinate to treat various medical conditions.

**ENGAGEMENTS:**  
*(CONT'D)*

- Patent matter involving the alleged infringement of pet food product technology involving the moisture content of various dog and cat pet snack products.
- Patent matter involving the alleged infringement of horticultural product manufacturing technology.
- Patent matter involving the alleged infringement of a chemical encapsulant.
- Patent malpractice matter involving the value of patent rights related to bioassay technology lost in the Japanese market.
- Patent matter involving the alleged infringement of an audio codec technology.
- Patent matter involving the alleged infringement of a cardiac pacemaker technology.
- Trade secret matter involving the alleged theft of marine geological survey technology.
- Trade secret matter involving the alleged theft of business plans and compilation materials.
- Copyright matter involving the alleged infringement of a wedding dress designs.
- Copyright matter involving the alleged infringement of doors designs.
- Assisted client in negotiating a royalty for use of trademark.

**Valuation**

- Breach of contract matter involving valuation of a prepaid wireless MVNO.
- Estate tax matter involving the valuation of a limited liability partnership.
- Bankruptcy matter involving the valuation of a hotel in Hawaii.
- Minority shareholder matter involving the valuation of patented technology used in conjunction with ultrasonic flow meters.
- Minority shareholder matter involving the valuation of a financial services limited partnership.
- Divorce matter involving the valuation of an Internet Service Provider.
- Business consulting matter involving the valuation of real estate for purposes of negotiating an acquisition.
- Business consulting matter involving the valuation of a software program and recommending a deal structure for purposes of negotiating a sale.
- Business consulting matter involving the quantification of the value of an angioplasty technology for purposes of negotiating a settlement.
- Business consulting matter involving the valuation of a computer software testing tool for purposes of negotiating an acquisition.

**ENGAGEMENTS:**  
*(CONT'D)*

**Breach of Contract/Other**

*Energy Industry*

- Breach of contract matter involving the quantification of royalties that were owed under a settlement agreement.
- Business interruption matter involving lost profits due to the rupture of the pit wall of a coker unit in a petroleum refinery.
- Business interruption matter involving lost profits due to the damage of an ethylene and propylene manufacturer.
- Breach of contract matter involving the quantification of lost profits due to a large oil and gas company having prevented a distributor from expanding inside of a designated geographic territory.
- Breach of contract matter involving the claimed overpayments and over allocations of natural gas products to suppliers of natural gas liquids.
- Breach of contract matter involving the quantification of lost profits due to its energy trading and marketing service provider's failure to execute contracts placed for the future purchase of natural gas.
- Breach of contract matter involving the quantification of lost profits due to an energy trading and marketing company's alleged failure to properly identify profits associated with speculative trading.
- Breach of contract matter involving the quantification of lost profits resulting from defendant's alleged failure to fund field improvement investments sought by plaintiff.

*Computer Hardware Industry*

- Breach of contract matter involving the quantification of lost profit damages alleged by a manufacturer of stacked DRAM.

*Banking and Finance Industry*

- Breach of contract matter involving the quantification of lost profits due to a sub-prime auto lender's alleged failure to properly service debt collection efforts.

*Construction Industry*

- Breach of contract matter involving the quantification of lost profits of an Indonesian laminate distributor.

**ENGAGEMENTS:**  
*(CONT'D)*

*Wrongful Termination/Personal Injury*

- Personal injury matter involving the quantification of surgeon's lost earnings and lost earnings capacity due to an automobile accident that injured the surgeon's hands.
- Wrongful termination and Breach of contract matter involving the quantification of lost wages and bonuses due to the alleged breach of employment agreement by an oil exploration company.
- Personal injury matter involving the quantification of a painter's/day laborer's lost earnings and lost earnings capacity resulting from an accident involving alleged defective bicycle components.
- Wrongful termination and wage discrimination matter involving the quantification of the present value of plaintiff's reduced earnings.
- Personal injury matter involving plaintiff's lost income as a farmer as a result of an accident.

**Fraud**

*Securities*

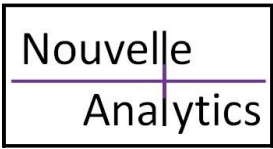
- Securities class action involving allegations that executives of a public company intentionally inflated its stock price by releasing unreasonable earnings estimates and failing to provide timely information regarding the company's inability to meet such estimates, and that executives sold shares based on nonpublic knowledge of the company's performance.

*Other*

- Fraud matter involving allegations that funds provided to fund the prosecution of Fen-phen cases were misappropriated.
- Fraud matter involving the alleged theft of \$10 million by the CFO of an oilfield pipe company.
- Fraud matter involving the alleged theft of computer equipment from a Fortune 500 computer manufacturer.

**Auditing and Accounting**

- Performed a royalty audit on a multinational provider of products and services to the energy industry for use in exploration, development, and production of oil and natural gas. Technology involved a method of mixing and injecting fracturing fluid beneath the earth's surface.
- Audited financial statements of privately held oil and gas companies using GAAS to determine conformity with GAAP.



- Identified a reporting error related to FAS 122 and EITF 98-10 in publicly traded company’s Form 10-K, resulting in admission of error by international accounting firm.
- Analyzed a publicly traded company’s annual report to determine company’s ability to post bond.
- Compiled financial statements of various companies, including preparation of year end journal entries.
- Prepared federal and state income tax returns for corporate and individual clients.

**Antitrust**

- Patent misuse matter involving the quantification of lost profit damages resulting from alleged anticompetitive activities of a music practice room manufacturer.
- Predatory pricing matter involving lost profit damages alleged by a wood products manufacturer.

**Insurance Claim**

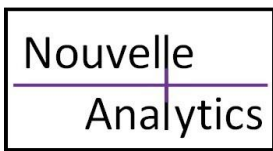
- Insurance subrogation matter involving the quantification of lost profits by an insurance company as a result of an explosion of power generating facility and the subsequent claimed business interruption loss of a steel manufacturing facility, its suppliers, and its customers.

<b>PREVIOUS EMPLOYMENT:</b>	<i>President, Nouvelle Analytics, LLC</i>	2011 - Present
	<i>Director, IPFC Corp.</i>	2009 - 2011
	<i>Principal, CRA International/ERS Group</i>	2004 - 2008
	<i>Senior Managing Consultant, LECG, LLC</i>	2002 - 2004
	<i>Senior Engagement Manager, Peterson Consulting</i>	2000 – 2002
	<i>PricewaterhouseCoopers</i>	1997 – 2000
	<i>Manager</i>	1999 – 2001
	<i>Senior Consultant</i>	1997 – 1999
	<i>Audit and Tax Accountant, Switzer, Hopkins &amp; Mange</i>	1992 - 1995

**EDUCATION:** Bachelor of Science in Accountancy, University of Mississippi, 1992

Master of Business Administration, concentration in Finance & Information Systems, Louisiana State University, 1997

**PRESENTATIONS AND PUBLICATIONS:** “Determining Economic Damages in Trade Secrets Litigation.” Continuing legal education program sponsored by the State Bar of Texas, May 19–20, 2005.



**PRESENTATIONS  
AND PUBLICATIONS:  
(CONT'D)**

“Implications of Daubert and Kumho Tire on Expert Witness Testimony.” Continuing education program sponsored by PricewaterhouseCoopers, June 2000.

“Protecting Your Company from Shareholder Liability – Securities Litigation Update 2000.” Continuing education program sponsored by PricewaterhouseCoopers, March 2000.

“Implications of Daubert and Kumho Tire on Expert Witness Testimony.” Continuing education program sponsored by PricewaterhouseCoopers, August 1999.

“It’s All in Your Head: The Promise of Intellectual Property.” Texas Business Review, Bureau of Business Research, University of Texas (Contributor), June 1998.

“Brand Armor: Protecting Your Most Valuable Asset” (with Andrien and Zerrillo), Book chapter, Emory University’s Zyman Institute for Brand Science, December 2015.

“Reconciling the Federal Circuit’s VirnetX and Summit 6 Rulings.” Law360, December 2015.

“A Reasonable Approach to Royalties.” Continuing education program presented at the American Intellectual Properties Lawyer Association annual meeting in Washington, D.C., October 2016.

**TRIAL/ARBITRATION  
TESTIMONY:**

*Acoustic Systems, Inc. v Wenger Corporation and Steve Bright*, Western District of Texas, Austin Division, Civil Action No. A-97-CA-436-JN.

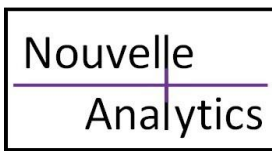
*Chevron Phillips Chemical Company, L.P. v. Austin Industrial, Inc.*, Southern District of Texas, Houston District, Case No. 22698\*BH03.

*APS Capital Corp. v. Mesa Air Group, Inc.*, Western District of Texas, Austin Division, Case No. A07CA327.

*DNT v. Sprint Spectrum, LP and Nextel Operations, Inc., et al.* Eastern District of Virginia, Richmond Division, Case No. 3:09-cv-21(JRS).

*The Premcor Refining Group v. Kinder Morgan Energy Partners, L.P. and Kinder Morgan Petcoke, L.P.*, AAA Arbitration No. 70 918 Y 00712 10

*Summit 6 LLC v. Research In Motion Corp., et al.*, Northern District of Texas, Dallas Division, Case No. 3:11-cv-00367-O.



*ParkerVision Inc. v. Qualcomm Incorporated, et al*, Middle District of Florida, Jacksonville Division, Case No. 3:11-cv-719-J-37TEM

*Deere & Company v. Duroc LLC, Alamo Group, Inc., Bush Hog, Inc., & Great Plains Manufacturing Incorporated*, Southern District of Iowa, Davenport Division, Case No. 3:09-cv-00095

*Vital Needs International, L.P. vs. Kinetic Concepts, Inc. and KCI Licensing, Inc.*, American Arbitration Association, Case No. 70 122 Y 00575 13

*Centego II, LLC v. Metrosplash Systems Group, Inc. and Philip S. Babick v. Excentus Corporation; Dickson Perry; Brandon Logsdon; and Jim Mills* 298<sup>th</sup> Judicial District of Dallas County, Case No. DC-14-07297

**DEPOSITION  
TESTIMONY:**

*Acoustic Systems, Inc. v Wenger Corporation and Steve Bright*, Western District of Texas, Austin Division, Civil Action No. A-97-CA-436-JN.

*Paul V. Johnson v. James E Gallagher*, 125<sup>th</sup> Judicial District, Harris County, Texas, Case No. 2003-35487.

*Kenneth Lawrence v. Wal-Mart Stores, Inc., and Shimano American Corporation*, Southern District of Texas, Houston Division, Civil Action No.: H-03-5304.

*Chevron Phillips Chemical Company, L.P. v. Austin Industrial, Inc.*, Southern District of Texas, Houston District, Case No. 22698\*BH03.

*Ezequiel Reyna, et al. v. Miller & Assoc., et al.* Southern District of Texas, McAllen Division, Case No. M-05-006.

*Glenn Lehle, et al. v. Energy Resource Technology, Inc., et al.*, 269<sup>th</sup> Judicial District, Harris County, Texas, Case No. 2006-77241.

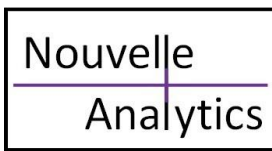
*APS Capital Corp. v. Mesa Air Group, Inc.*, Western District of Texas, Austin Division, Case No. A07CA327.

*Fusion Mobile, Inc. v. MPower Ventures, LP*, 200<sup>th</sup> Judicial District, Travis County, Texas, Case No. D-1-GN-08-002621.

*DNT v. Sprint Spectrum, LP and Nextel Operations, Inc., et al.* Eastern District of Virginia, Richmond Division, Case No. 3:09-cv-21(JRS).

*GEOSPAN Corporation v. Pictometry International Corporation*, District of Minnesota, Case No. 0:08-CV-00816-ADM-JSM





**DEPOSITION  
TESTIMONY:  
(CONT'D)**

*Allied Home Mortgage Capital Corporation vs. Linda Bullington*, 157<sup>th</sup> Judicial District, Harris County, Texas, Case No. 2010-65912.

*Allied Home Mortgage Capital Corporation vs. Jonathan Fowler*, 215<sup>th</sup> Judicial District, Harris County, Texas, Case No. 2010-54286.

*The Premcor Refining Group v. Kinder Morgan Energy Partners, L.P. and Kinder Morgan Petcoke, L.P.*, AAA Arbitration No. 70 918 Y 00712 10

*Summit 6 LLC v. Research In Motion Corp., et al*, Northern District of Texas, Dallas Division, Case No. 3:11-cv-00367-O.

*ICON Internet Competence Network B.V. v. Travelocity.com LP*, Northern District of Texas, Dallas Division, Case No. 3:11-cv-1131-O.

*ParkerVision Inc. v. Qualcomm Incorporated, et al*, Middle District of Florida, Jacksonville Division, Case No. 3:11-cv-719-J-37TEM

*Deere & Company v. Duroc LLC, Alamo Group, Inc., Bush Hog, Inc., & Great Plains Manufacturing Incorporated*, Southern District of Iowa, Davenport Division, Case No. 3:09-cv-00095

*Optimize Technology Solutions, LLC, v. Staples, Inc., Dillard's Inc., HSN, Inc., J.C. Penney Corporation, Inc., and Recreational Equipment, Inc.*, Eastern District of Texas, Marshall Division, Case No. 2:11-cv-00419-JRG

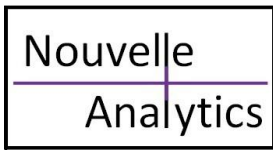
*Vital Needs International, L.P. vs. Kinetic Concepts, Inc. and KCI Licensing, Inc.*, American Arbitration Association, Case No. 70 122 Y 00575 13

*Encore Media Metrics, LLC, FKA Spur Digital LP, D/B/A Spur Interactive v. Adometry, Inc. F/K/A Click Forensics, Inc., and Google, Inc.*, The District Court of Travis County, Texas, 261<sup>st</sup> Judicial District, Cause No. D-1-GN-12-001805

*Silicon Laboratories, Inc. v. Cresta Technology Corporation*, Northern District of California, San Jose Division, Case No. 5:14-cv-03227-PSG

*Tivoli, LLC, a California limited Liability company et al. v. Targetti Sankey, S.p.A, an Italian business entity, et al.*, Central District of California, Southern Division, Case No. 14-1285-DOC (JCGx)

*Centego II, LLC v. Metrosplash Systems Group, Inc. and Philip S. Babick v. Excentus Corporation; Dickson Perry; Brandon Logsdon; and Jim Mills* 298<sup>th</sup> Judicial District of Dallas County, Case No. DC-14-07297



**DEPOSITION  
TESTIMONY:  
(CONT'D)**

*Legacy Separators, LLC v. Halliburton Energy Services, Inc. and J. Wayne Richards*, Southern District of Texas, Houston Division, Case No. 4-14-cv-02081

*Customedia Technologies, L.L.C., v. Dish Network Corporation, and Dish Network, L.L.C.*, Eastern District of Texas, Marshall Division, Case No. 2:16-cv-00129

*Papst Licensing GMBH & Co. KG, v. Apple, Inc.*, Eastern District of Texas, Tyler Division, Case No. 6:15-cv-1095

*Papst Licensing GMBH & Co. KG, v. LG Electronics, Inc., LG Electronics USA, Inc., and LG Electronics Mobilecomm U.S.A., Inc.*, Eastern District of Texas, Tyler Division, Case No. 6:15-cv-1099

*Papst Licensing GMBH & Co. KG, v. Lenovo (United States), Inc. and Motorola Mobility, LLC*, Eastern District of Texas, Tyler Division, Case No. 6:15-cv-1111

*Papst Licensing GMBH & Co. KG, v. Samsung Electronics Co., LTD. and Samsung Electronics America, Inc.*, Eastern District of Texas, Tyler Division, Case No. 6:15-cv-1002

*Papst Licensing GMBH & Co. KG, v. ZTE Corporation and ZTE (USA), Inc.*, Eastern District of Texas, Tyler Division, Case No. 6:15-cv-1100

*Image Processing Technologies, LLC v. Samsung Electronics Co., Ltd; Samsung Electronics America, Inc.* Eastern District of Texas, Marshall Division, Case No. 2:16 v-0505-JRG

*Darrin Winner, Individually and on Behalf of Land Guardian, Inc. v. Ayman Jarrah*, Harris County, Texas, 234<sup>th</sup> Judicial District, Case No. 2015-66413

*KlausTech, Inc. v. Google, LLC*, Northern District of California, Oakland Division, Case No. 4:10-cv-05899-JSW

**CONTACT  
INFORMATION:**

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