



BRIAN C. BECKER, Ph.D.

PRESENT POSITION

PRECISION ECONOMICS, LLC, Washington, DC, (2001-Present)

President

EDUCATION

The Wharton School of the University of Pennsylvania, Philadelphia, PA

- Ph.D., Applied Economics (1993)

Johns Hopkins University, Baltimore, MD

- B.A., Applied Mathematics, Economics (1988)

EXPERT TESTIMONY, SUBMISSIONS AND HEARINGS

1. “Expert Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B),” United States of America, et al., ex rel. Ronald J. Streck v. Takeda Pharmaceuticals America, Inc., et al., United States District Court, Northern District of Illinois, Eastern Division, Case No. 1:14-cv-09412, May 21, 2021, Deposition Testimony, Washington, DC (Virtual), July 23, 2021.
2. “Rebuttal Report of Brian C. Becker, Ph.D.,” The Douglas Stewart Company, Inc. v. HiQo Solutions, Inc., United States District Court, Southern District of Georgia, Case No. 4:20-cv-00101-WTM-CLR, February 1, 2021. Deposition Testimony, Atlanta, GA (Virtual) July 8, 2021.
3. “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” Benjamin Reetz v. Lowe’s Companies Inc., John and Jane Does, Administrative Committee of Lowe’s Companies, Inc., and Aon Hewitt Investment Consulting, Inc., United States District Court, Western District of North Carolina, Case No. 5:18-cv-00075-KDB-DCK, September 24, 2020, Deposition Testimony, Washington, DC (Virtual), November 13, 2020, Direct and Cross Examination Trial Testimony, Charlotte, NC, June 30, 2021.
4. “Damages Expert Report of Brian C. Becker, Ph.D.,” Benjamin Reetz v. Lowe’s Companies, Inc., John and Jane Does, Administrative Committee of Lowe’s Companies, Inc., and Aon Hewitt Investment Consulting, Inc., United States District Court, Western District of North Carolina, Case No. 5:18-cv-00075-KDB-DCK, August 27, 2020, Deposition Testimony, Washington, DC (Virtual), November 13, 2020, Direct and Cross Examination Trial Testimony, Charlotte, NC, June 30, 2021.
5. “Rebuttal of Medtronic’s December 2019 Reports by Glenn Hubbard, Jonathan Putnam, and Chris Spadea,” Medtronic, Inc. & Consolidated Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Docket No. 6944-11, January 27, 2020, Deposition Testimony, Washington, DC, February 14, 2020, Direct and Cross Examination Trial Testimony, Chicago, IL (Virtual), June 24, 2021.
6. “Damages Expert Report of Brian C. Becker, Ph.D.,” In the Matter of Arbitration between The Cleveland Clinic Foundation, Petitioner & Counter-Respondent, and TransWorld Medical Devices, LLC, and Cleveland Heart, Inc., Respondents & Counterclaimants, American Arbitration Association, Case No. 01-19-0001-4710, March 2, 2020, Direct and Cross Examination Trial Testimony, Cleveland, OH, June 16, 2021.
7. “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” Kimberly Davis, et al. v. Stadion Money Management, LLC, et al., United States District Court, District of Nebraska, Case No. 8:19-cv-00556-JFB-CRZ, June 14, 2021.

**BRIAN C. BECKER, Ph.D.**

8. “Analysis of the Benefits and Costs for Methanex Titan (Trinidad) Unlimited’s Payments of PMP Costs Under the GMLA Program,” Methanex Trinidad (Titan) Unlimited v. The Board of Inland Revenue, Republic of Trinidad and Tobago Tax Appeal Board, Appeal Nos. I 10-I 11 of 2017, June 4, 2021.
9. “Damages Expert Report of Brian C. Becker, Ph.D.,” Kimberly Davis, et al. v. Stadion Money Management, LLC, et al., United States District Court, District of Nebraska, Case No. 8:19-cv-00556-JFB-CRZ, April 14, 2021.
10. “Reply Declaration for Purposes of Class Certification of Brian C. Becker, Ph.D.,” Kimberly Davis, et al. v. Stadion Money Management, LLC, et al., United States District Court, District of Nebraska, Case No. 8:19-cv-00556-JFB-CRZ, March 10, 2021.
11. United States International Trade Commission. “Standard Steel Welded Wire Mesh from Mexico.” Investigation Nos. 701-TA-653 and 731-TA-1527 (Final), Hearing Testimony, Washington, DC (Virtual), February 12, 2021.
12. United States International Trade Commission. “Corrosion Inhibitors from China.” Investigation Nos. 701-TA-638 and 731-TA-1473 (Final), Hearing Testimony, Washington, DC (Virtual), January 21, 2021.
13. “Sur-Rebuttal Report of Brian C. Becker, Ph.D.,” In the Matter of Arbitration between Monsoon Blockchain Storage, Inc., Claimant, and Magic Micro Co. Ltd., Respondent, American Arbitration Association, Case No. 01-19-0002-4620, November 12, 2020, Direct and Cross Examination Hearing Testimony, Washington, DC (Virtual), December 10, 2020.
14. “Critical Analysis of Monsoon Damages Estimate,” In the Matter of Arbitration between Monsoon Blockchain Storage, Inc., Claimant, and Magic Micro Co. Ltd., Respondent, American Arbitration Association, Case No. 01-19-0002-4620, October 1, 2020, Direct and Cross Examination Hearing Testimony, Washington, DC (Virtual), December 10, 2020.
15. “Preliminary Expert Report for Purposes of Class Certification of Brian C. Becker, Ph.D.,” Kimberly Davis, et al. v. Stadion Money Management, LLC, et al., United States District Court, District of Nebraska, Case No. 8:19-cv-00556-JFB-CRZ, November 23, 2020.
16. “Reply Report in Answer to First Report of Mahesh K. Kotecha, CFA,” In the Matter of Arbitration Under the UNCITRAL Arbitration Rules 1976 between Kansanshi Holdings Ltd., Claimant, and ZCCM Investment Holdings, Respondent, and Kansanshi Mining PLC, Nominal Respondent, August 7, 2020, Direct and Cross Examination Trial Testimony, London, UK (Virtual), October 21-22, 2020.
17. “Economic Analysis of Intercompany Transactions from Kansanshi Mining PLC to FQM Finance Ltd.,” In the Matter of Arbitration Under the UNCITRAL Arbitration Rules 1976 between Kansanshi Holdings Ltd., Claimant, and ZCCM Investment Holdings, Respondent, and Kansanshi Mining PLC, Nominal Respondent, March 13, 2020, Direct and Cross Examination Trial Testimony, London, UK (Virtual), October 21-22, 2020.
18. “Damages Expert Report of Brian C. Becker, Ph.D.,” St. Paul’s Foundation and Shrine of Saint Nicholas the Wonderworker, Patron of Sailors, Brewers and Repentant Thieves, Plaintiffs v. Richard Baldacci, in his official capacity as Building Commissioner for the Town of Marblehead, and the Town of Marblehead, Defendants, United States District Court, District of Massachusetts, Case No. 1:19-cv-11504-DJC, October 5, 2020.
19. “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” Patrick Myles, Plaintiff, v. the Johns Hopkins University Applied Physics Laboratory, Defendant, United States District Court, District of Maryland (Greenbelt Division), Case No. 8:18-cv-03180-PJM, October 3, 2019.

**BRIAN C. BECKER, Ph.D.**

20. "Expert Rebuttal Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B)," United States of America, et al., ex rel. Ronald J. Streck v. Bristol-Myers Squibb Company, United States District Court, Eastern District of Pennsylvania, Case No. 2:13-cv-07547-TJS, September 5, 2019, Deposition Testimony, Washington, DC, September 20, 2019.
21. "Expert Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B)," United States of America, et al., ex rel. Ronald J. Streck v. Bristol-Myers Squibb Company, United States District Court, Eastern District of Pennsylvania, Case No. 2:13-cv-07547-TJS, August 16, 2019, Deposition Testimony, Washington, DC, September 20, 2019.
22. "Second Supplement to Damages Expert Report of Brian C. Becker, Ph.D.," James E. Bennett, Jr. et al vs. Roy J. Moore et al, District Court, 150th Judicial District, Bexar County, Texas, Cause No. 2017CI05787, March 27, 2019, Trial Testimony, San Antonio TX, April 5, 2019.
23. "Supplement to Damages Expert Report of Brian C. Becker, Ph.D.," James E. Bennett, Jr. et al vs. Roy J. Moore et al, District Court, 150th Judicial District, Bexar County, Texas, Cause No. 2017CI05787, March 6, 2019, Trial Testimony, San Antonio TX, April 5, 2019.
24. "Affidavit of Brian C. Becker, Ph.D.," James E. Bennett, Jr. et al vs. Roy J. Moore et al, District Court, 150th Judicial District, Bexar County, Texas, Cause No. 2017CI05787, February 22, 2019, Trial Testimony, San Antonio TX, April 5, 2019.
25. "Damages Expert Report of Brian C. Becker, Ph.D.," James E. Bennett, Jr. et al vs. Roy J. Moore et al, District Court, 150th Judicial District, Bexar County, Texas, Cause No. 2017CI05787, January 4, 2019, Deposition Testimony, Washington, DC, January 24, 2019, Trial Testimony, San Antonio TX, April 5, 2019.
26. "Affidavit of Brian C. Becker, Ph.D.," James E. Bennett, Jr. et al vs. Roy J. Moore et al, Superior Court, Columbus County, North Carolina, Division No. 15 CVS 1316, February 22, 2019.
27. "Rebuttal Analysis of Expert Report of Dr. Sanjay Unni Dated August 4, 2015," Canadian Imperial Bank of Commerce, Appellant v. Her Majesty the Queen, Tax Court of Canada, 2010-1413(IT)G/2010-1414(IT)G/2010-2864(IT)G/2013-4005(IT)G, Updated as of November 14, 2018.
28. "Rebuttal Expert Report of Brian C. Becker, Ph.D.," The Coca-Cola Company and Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket No. 31183-15, September 29, 2017, Deposition Testimony, Washington, DC, November 29, 2017, Trial Testimony, Washington, DC, April 24, 2018.
29. "Expert Report of Brian C. Becker, Ph.D.," The Coca-Cola Company and Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket No. 31183-15, June 28, 2017, Deposition Testimony, Washington, DC, November 29, 2017, Trial Testimony, Washington, DC, April 24, 2018.
30. "Rebuttal Expert Report of Brian C. Becker, Ph.D.," Exxon Mobil Corporation, Plaintiff v. NorthWestern Corporation dba NorthWestern Energy, Defendant, Case No. 1:16-cv-00005-SPW-CSO, United States District Court for the District of Montana (Billings Division), September 22, 2017, Deposition Testimony, Houston, Texas, October 5, 2017.
31. "Damages Expert Report of Brian C. Becker, Ph.D.," Exxon Mobil Corporation, Plaintiff v. NorthWestern Corporation dba NorthWestern Energy, Defendant, Case No. 1:16-cv-00005-SPW-CSO, United States District Court for the District of Montana (Billings Division), July 28, 2017, September 22, 2017, Deposition Testimony, Houston, Texas, October 5, 2017.

**BRIAN C. BECKER, Ph.D.**

32. "Supplemental Expert Report of Brian C. Becker," Lisa A. Abraham, Lisa Cave, Scott Cave, Lee Ann Kaminski, and Mark E. Kaminski, Plaintiffs v. Ocwen Loan Servicing, Inc., Defendant, United States District Court, Eastern District of Pennsylvania, Case No. 5:14-cv-04977-JP, September 6, 2017.
33. "Critical Analysis of the March 3, 2017 Expert Report of William O. Kerr, Ph.D. and Calculation of Damages Under AIS's Counterclaim," LISCR, LLC Claimant v. Applied Information Sciences, Inc., Respondent, The American Arbitration Association, Case No. 01-15-0005-7786-1-JB, April 17, 2017, Direct and Cross Examination Trial Testimony, Washington, DC, August 8, 2017.
34. "Damages Expert Report of Brian C. Becker, Ph.D.," Sean McEnroe, Plaintiff v. Mantissa Corporation, Defendant, Civil Action No. 14-cv-12320, United States District Court for the District of Massachusetts, October 27, 2016.
35. "Reply Class Certification Report of Brian C. Becker," Lisa A. Abraham, Lisa Cave, Scott Cave, Lee Ann Kaminski, and Mark E. Kaminski, Plaintiffs v. Ocwen Loan Servicing, Inc., Defendant, United States District Court, Eastern District of Pennsylvania, Case No. 5:14-cv-04977-JP, February 12, 2016, Deposition Testimony, Washington, DC, July 20, 2016.
36. "Class Certification Report of Brian C. Becker," Lisa A. Abraham, Lisa Cave, Scott Cave, Lee Ann Kaminski, and Mark E. Kaminski, Plaintiffs v. Ocwen Loan Servicing, Inc., Defendant, United States District Court, Eastern District of Pennsylvania, Case No. 5:14-cv-04977-JP, December 21, 2015, Deposition Testimony, Washington, DC, July 20, 2016.
37. "Critical Analysis of Comments in Reports by Daniel Broadhurst, Ron Johnson, Irving Plotkin, and David West Regarding Choices and Applications of Transfer Pricing Valuations in Audit Reports of Brian C. Becker," Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, June 20, 2016.
38. "Critical Analysis of the May 2, 2016 Expert Reports of Clark Chandler and Michael Cragg: Guidant LLC v. Commissioner of Internal Revenue," Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, June 20, 2016.
39. "Economic Analysis of the Intercompany Prices Between Guidant (and Successor) Related Entities: 2001-2007," Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, May 2, 2016.
40. "Impact of Different Transfer Prices on Guidant's Valuation of Assets Transferred from Its Section 936 Possessions Corporation to Puerto Rico Successor Company as of May 14, 1999," Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, May 2, 2016.
41. "Valuation of Intangible Irish Assets Transferred to Abbott Laboratories, Inc. as of April 21, 2006 and Explanation of Impact of Changing Transfer Prices," Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, May 2, 2016.
42. "Expert Report of Brian C. Becker," Forest Laboratories, Inc. et al., Plaintiffs v. Teva Pharmaceuticals USA, Inc. et al., Defendants, In The United States District Court for the District of Delaware, Case 1:14-cv-00121-LPS; 1:14-cv-00686-LPS, December 18, 2015.



43. "Rebuttal Analysis of Expert Report of Dr. Sanjay Unni Dated August 4, 2015," Canadian Imperial Bank of Commerce, Appellant v. Her Majesty the Queen, Tax Court of Canada, 2010-1413(IT)G/2010-1414(IT)G/2010-2864(IT)G/2013-4005(IT)G, September 18, 2015.
44. "Rebuttal Analysis of W. Todd Schoettelkotte Report Dated May 18, 2015," Afilias, PLC, Plaintiff v. Architelos, Inc. and Alexa Raad, Defendants, Case No. 1.15-CV-14, Before the United States District Court, Eastern District of Virginia (Alexandria Division), June 3, 2015, Deposition Testimony, Washington, DC, June 5, 2015, Trial Testimony, Alexandria, Virginia, August 19-20, 2015.
45. "Expert Report of Brian C. Becker," Afilias, PLC, Plaintiff v. Architelos, Inc. and Alexa Raad, Defendants, Case No. 1.15-CV-14, Before the United States District Court, Eastern District of Virginia (Alexandria Division), April 27, 2015, Deposition Testimony, Washington, DC, June 5, 2015, Trial Testimony, Alexandria, Virginia, August 19-20, 2015.
46. "Economic Analysis of Dumping of Certain Steel Nails from Korea, Malaysia, Oman, Taiwan, and Vietnam," U.S. International Trade Commission Investigation Nos. 701-TA-516-519 & 521 and 731-TA-1252-1255 & 1257 (Final), Washington, DC, May 6, 2015, Testimony at Hearing, May 14, 2015.
47. "Critical Analysis of Taxpayer's October 2014 Expert Reports: Medtronic, Inc. and Consolidated Subsidiaries v. Commissioner of Internal Revenue," United States Tax Court, Dkt No. 6944-11, December 3, 2014, Trial Testimony, Chicago, Illinois, March 10, 2015.
48. "Expert Report of Brian C. Becker," Darby Latin American Mezzanine Fund, L.P. and El Barranquilla LLC v. PricewaterhouseCoopers LLP, Case No. 2013 CA 006215 B, Before the Superior Court of the District of Columbia, Civil Division, January 22, 2015, Deposition Testimony, Washington, DC, February 19, 2015.
49. "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 28 July 2014," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, July 28, 2014, Trial Testimony, Sydney, Australia, October 14-16, 2014.
50. "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 10 March 2014," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, March 10, 2014, Trial Testimony, Sydney, Australia, October 14-16, 2014.
51. "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 6 March 2014," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, March 6, 2014, Trial Testimony, Sydney, Australia, October 14-16, 2014.
52. "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 2 August 2013," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, August 2, 2013, Trial Testimony, Sydney, Australia, October 14-16, 2014.

**BRIAN C. BECKER, Ph.D.**

53. "Rebuttal Statement of Brian C. Becker," AZSA Holdings Pty Ltd vs. Commissioner of Taxation, Administrative Appeals Tribunal, Taxation Appeals Division, New South Wales District Registry, AAT Proceedings 2010/3229-3232, March 6, 2014.
54. "Declaration of Brian C. Becker in Support of Ricoh Company, Ltd.'s Motion for Relief from Judgment," United States District Court, Southern District of New York, Case No. 12-CV-3109 (DLC), February 26, 2014.
55. "Rebuttal Analysis of Expert Report and Videotaped Deposition Testimony of Michael G. Kessler," United States District Court, Southern District of California, Case No. 12-CV-2188-GPC (BGS), February 3, 2014.
56. "Economic Analysis of Intercompany Transfers Between Altec Lansing, LLC and Altec Lansing, BV: 2010-2012," United States District Court, Southern District of California, Case No. 12-CV-2188-GPC (BGS), December 9, 2013.
57. "Expert Report in Eastman Kodak Company, Plaintiff v. Ricoh Company, Ltd., Defendant," United States District Court, Southern District of New York, Case No. 12-CV-3109, September 23, 2013 Supplement, October 12, 2013 Second Supplement.
58. "Economic Analysis of Intercompany Transactions Between DeCoro USA and DeCoro Ltd.: 2004-2007." United States Bankruptcy Court, Middle District of North Carolina In Re: DeCoro USA, Ltd., Debtor, Chapter 11 Bankruptcy Case No. 09-10846, September 11, 2012, Deposition Testimony, Washington, DC, November 2, 2012, Trial Testimony, Greensboro, NC, September 24, 2013.
59. "Expert Report in Eastman Kodak Company, Plaintiff v. Ricoh Company, Ltd., Defendant," United States District Court, Southern District of New York, Case No. 12-CV-3109, July 8, 2013, Deposition Testimony, Washington, DC, August 8, 2013.
60. "141 Repellent, Inc., Plaintiff v. International Flavors & Fragrances, Inc., Defendant and Counterclaim Plaintiff v. Dennis Tracz, Counterclaim Defendant" United States District Court, District of Western Virginia, Between 141 Repellent, Inc., Plaintiff, and International Flavors & Fragrances, Inc., Defendant, Case No. 6:12-00054 (NKM), June 14, 2013.
61. "Altana Pharma AG and Wyeth vs. Teva Pharmaceuticals USA, Inc., et al., Altana Pharma AG and Wyeth vs. Sun Pharmaceuticals Industries, Ltd., et al." United States District Court, District of New Jersey Between Altana Pharma AG, and Wyeth, Plaintiffs, and Teva Pharmaceuticals USA, Inc., et al., Defendants, Civil Action No.: 04-2355 (JLL), May 4, 2012 Supplement, Deposition Testimony, Washington, DC, May 10, 2012.
62. "Altana Pharma AG and Wyeth vs. Teva Pharmaceuticals USA, Inc., et al., Altana Pharma AG and Wyeth vs. Sun Pharmaceuticals Industries, Ltd., et al." United States District Court, District of New Jersey Between Altana Pharma AG, and Wyeth, Plaintiffs, and Teva Pharmaceuticals USA, Inc., et al., Defendants, Civil Action No.: 04-2355 (JLL), March 15, 2012, Deposition Testimony, Washington, DC, May 10, 2012.
63. "Economic Analysis of Arm's Length Service Fees Between General Atlantic Service Company LLC and M/s General Atlantic Private Limited: 2006-2007," Income Tax Appellate Tribunal "K" Bench, Mumbai, Between General Atlantic Private Limited, Appellant, and The Assistant Commissioner of Income Tax (OSD), Respondent, I.T.A. No. 7638/Mum/2011, India, February 9, 2012.
64. "Rebuttal Economic Analysis of Receivables Transactions Involving McKesson Canada Corporation and McKesson International Holdings III S.ar.l.: Fiscal Year 2003," Tax Court of Canada Between McKesson Canada Corporation, Appellant, and Her Majesty the Queen, Respondent, Court Files No. 2008-2949(IT)G and 2008-3471(IT)G, May 18, 2011, Trial, Toronto, Canada, November 1-16, 2011.

**BRIAN C. BECKER, Ph.D.**

65. "Economic Analysis of Receivables Transactions Involving McKesson Canada Corporation and McKesson International Holdings III S.ar.l.: Fiscal Year 2003," Tax Court of Canada Between McKesson Canada Corporation, Appellant, and Her Majesty the Queen, Respondent, Court Files No. 2008-2949(IT)G and 2008-3471(IT)G, April 4, 2011, Trial Testimony, Toronto, Canada, November 1-16, 2011.
66. "Brief of Dr. Brian C. Becker, Dr. Sara Fisher Ellison, and Dr. Joseph R. Mason as *Amici Curiae* in Support of Petitioners," In the Supreme Court of the United States, No. 10-1173, April 25, 2011.
67. "Valuation Expert Report," DDRA CAPITAL, INC. and JOHN BALDWIN, Plaintiffs v. KPMG, LLP, Defendant, Civil Action No. 2004/0158, BEFORE THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF THE VIRGIN ISLANDS, DIVISION OF ST. CROIX, October 8, 2010, Deposition Testimony, Washington, DC, November 10, 2010, Declaration, March 11, 2011.
68. "Valuation of Nortel Networks U.K. Limited and Nortel Networks Corporation as of June 30, 2008," In the Matter of a Plan of Compromise or Arrangement of Nortel Networks Corporation, et. al., Application Under the Companies' Creditors Arrangement Act, R.S.C. 1985, C. C-36, As Amended, Ontario Superior Court of Justice, Court File No. 09-CL-7950, Toronto, Canada, November 30, 2010.
69. "Valuation Expert Report," United States District Court, Southern District of Florida, Miami Division, Marine Hose Antitrust Litigation, Master Docket No. 08-MDL-1888-GRAHAM/TURNOFF, June 16, 2010, Deposition Testimony, Washington, DC, July 9, 2010.
70. "Second Statement of Brian Charles Becker," Federal Court of Australia, New South Wales District Registry, Between Devereaux Holdings Pty Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, June 30, 2010.
71. "Statement of Brian Charles Becker," Federal Court of Australia, New South Wales District Registry, Between Devereaux Holdings Pty Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, March 31, 2010.
72. "Economic Analysis of the Transfer Prices Between Weekend Warrior Trailers, Inc. and Leading Edge Designs, Inc.: 2002-2004," United States Tax Court, Weekend Warrior Trailer, Inc. et. al., Petitioner, v. Commissioner of Internal Revenue, Respondent, Docket Numbers 6984-08, 6997-08, and 15166-08, January 22, 2010, Trial Testimony, San Diego, CA, February 23, 2010.
73. "Third Statement of Brian C. Becker," Federal Court of Australia, Victoria District Registry, Between SNF (Australia) PTY Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, May 15, 2009, VID 132 of 2008, 2011 ATC 20-265, Trial Testimony, Melbourne, Australia, July 29-30, 2009.
74. "Second Statement of Brian C. Becker," Federal Court of Australia, Victoria District Registry, Between SNF (Australia) PTY Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, March 23, 2009, VID 132 of 2008, 2011 ATC 20-265, Trial Testimony, Melbourne, Australia, July 29-30, 2009.
75. "Statement of Brian C. Becker," Federal Court of Australia, Victoria District Registry, Between SNF (Australia) PTY Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, March 2, 2009, VID 132 of 2008, 2011 ATC 20-265, Trial Testimony, Melbourne, Australia, July 29-30, 2009.
76. "Economic Analysis of the Taxpayer's Expert Reports in the Matter of Guarantees Made by General Electric Capital Corporation to General Electric Capital Canada, Inc.: 1996-2000," General Electric Capital Canada Inc. v. Her Majesty the Queen, Tax Court of Canada, 2006-1385(IT)G, May 7, 2009, Trial Testimony, Toronto, Canada, June 17, 2009.

**BRIAN C. BECKER, Ph.D.**

77. "Economic Analysis of the Guarantees Made by General Electric Capital Corporation to General Electric Capital Canada, Inc.: 1996–2000," *General Electric Capital Canada Inc. v. Her Majesty the Queen*, Tax Court of Canada, 2006-1385(IT)G, April 14, 2009, Trial Testimony, Toronto, Canada, June 17, 2009.
78. "Damages Rebuttal Expert Report," United States District Court, Southern District of Florida, Case No. 07-80826, June 16, 2008, Deposition Testimony, Washington, DC, June 27, 2008.
79. "Statement of Brian C. Becker," *Roche Products Pty. Ltd. vs. Federal Commissioner of Taxation*, Administrative Appeals Tribunal, Taxation Appeals Division, New South Wales District Registry, NO NT7 AND NT56-65 OF 2005, August 30, 2007, Trial Testimony, Sydney, Australia, February 20-21, 2008.
80. "Leslie J. Leff et. al., v. Morgan Lewis & Bockius, LLP: Valuation Expert Report", JAMS Arbitration Hearing, March 15, 2007, Direct and Cross Examination Testimony, Philadelphia, PA, April 19, 2007.
81. "Assessing the Impact of Revoking Antidumping Orders on Canned Pineapple Fruit from Thailand on the Domestic Industry," in *Canned Pineapple Fruit from Thailand*, Investigations No. 731-TA-706 (Second Review), United States International Trade Commission, with A. Parsons, January 5, 2007.
82. "Economic Analysis of Transfer Prices and Royalties for Licensed Pharmaceutical Products Between Glaxo, Inc. and Related Entities: July 1, 1988 - December 31, 2000," *GlaxoSmithKline Holdings (Americas) Inc., Petitioner v. Commissioner of Internal Revenue*, Respondent, United States Tax Court, 117 T.C. No. 1, August 29, 2006.
83. "Affidavit of Brian C. Becker, Ph.D. in Support of Plaintiffs' Initial Discovery Plan," in *CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al.*, United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, May 23, 2006.
84. "Affidavit of Brian C. Becker" and "Economic Analysis of Sales Dispersion And "Make-Up" Sales," in *Re Appraisal Between, DUANE READE, INC., and ST. PAUL FIRE AND MARINE INSURANCE COMPANY*, December 16, 2004, Appraisal Panel Hearing, Trial Testimony, New York, NY, No. 02 Civ. 7676(JSR), April 27, 2005.
85. "The Steel Industry: An Automotive Supplier Perspective," in *Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products from Brazil, Japan, and Russia*, Investigations Nos. 701-TA-384 and 731-TA-806-808 (Review), United States International Trade Commission, Testimony at Hearing, Washington, DC, March 2, 2005.
86. "Affidavit of Brian C. Becker, Ph.D., Submitted in Support of Defendant's Motion to Dismiss the Indictment and Inspect the Grand Jury Minutes," in *THE PEOPLE OF THE STATE OF NEW YORK, against THEODORE C. SIHPOL*, Indictment No. 1710/2004, Supreme Court of the State of New York, County of New York, February 9, 2005.
87. "Fair Market Value Estimate of the But-For Commissions Earned by Maitake Products, Inc. from August 17, 2001 Through April 10, 2006," in *MAITAKE PRODUCTS, INC., AND SUN MEDICA CO., LTD., v. TRANS-HERBE, INC.*, Superior Court of New Jersey Law Division – Bergen County, Docket No: L-9476-02, December 10, 2004, Deposition Testimony, Newark, NJ, January 28, 2005.
88. "Affidavit of Brian C. Becker," in *KEITH PARKS, et. al., Individually, and on Behalf of Others Similarly Situated, v. GOLD KIST, INC., et. al.*, Superior Court of Dekalb County, Georgia, Civil Action Case No. 04-CV-7263-4, August 10, 2004, Deposition Testimony, Washington, DC, August 24, 2004.

**BRIAN C. BECKER, Ph.D.**

89. "Economic Analysis of Colortyme's Lost Profits," in DL KING, LLC D/B/A COLORTYME, v. KEVIN COLEMAN AND ABC TELEVISION & APPLIANCE RENTAL, INC., D/B/A PRIME TIME RENTALS, Circuit Court of Halifax County, Virginia, Case No. CH02000102-00, August 18, 2004.
90. "Punitive Damages Report," in KATHLEEN McCORMACK et al. v. WYETH et al., Superior Court of the District of Columbia, Civil Case No. 02-CA-6082, Deposition Testimony, Washington, DC, May 20, 2004.
91. "Third Affidavit of Brian C. Becker, Ph.D.," in CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al., United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, April 6, 2004.
92. "Second Affidavit of Brian C. Becker, Ph.D.," in CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al., United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, January 16, 2004.
93. "Affidavit of Brian C. Becker, Ph.D.," in CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al., United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, January 6, 2004.
94. "Assessing the Impact of Imported Frozen Basa and Tra Fillets from Vietnam on the U.S. Frozen Catfish Fillet Industry," United States International Trade Commission, Inv. No. 731-TA-1012 (Final, with A. Salzberg), submitted June 11, 2003, Testimony at Hearing, Washington, DC, June 17, 2003.
95. "Valuation of Estate of Josephine Thompson's Shares in Thomas Publishing Company as of May 2, 1998," submitted February 14, 2003 and "Rebuttal Valuation of Estate of Josephine Thompson's Shares in Thomas Publishing Company," submitted May 27, 2003 in Estate of Josephine T. Thompson v. Commissioner of Internal Revenue, U.S. Tax Court, No. 4939-02. Trial Testimony, New York, NY, June 4-5, 2003.
96. "Analysis of Xentex's Expenses," in Xentex Technologies, Inc., Chapter 11 Reorganization, Motion of TMB, LLC for an Order Appointing a Chapter 11 Trustee, United States Bankruptcy Court for the Northern District of Illinois Eastern Division, Deposition Testimony, Washington, DC, April 23, 2003.
97. "Insolvency Analysis Regarding Xentex Technologies, Inc. as of February 7, 2003," in Xen Investors, LLC v. Xentex Technologies, Inc., C.A. NO. 19713 NC In the Court of Chancery for the State of Delaware in and for New Castle County, Report Submitted February 7, 2003; Deposition Testimony, Washington, DC, February 27, 2003; Trial Testimony, Georgetown, DE, March 4, 2003.
98. "Economic Testimony," United States International Trade Commission, Inv. Nos. 731-TA-986 and 987 (Final), Testimony at Hearing, Washington, DC, November 22, 2002.
99. "The State of Venture Capital Investment in the U.S. Telecommunications Sector," White Paper Submission to the Federal Communications Commission Regarding Spectrum Auction 46, Washington, DC, September 20, 2002.
100. "Economic Damages Report," *In: Jerry Brown vs. Education Services International, Judicial Arbitration and Mediation Services, Inc. (JAMS) Arbitration*, Washington, DC, April 4, 2002 (written testimony).
101. "Economic Testimony," United States International Trade Commission, Inv. Nos. 731-TA-986 and 987 (P), Testimony at Hearing, Washington, DC, December 17, 2001.

**BRIAN C. BECKER, Ph.D.**

102. "COMPAS Economic Analysis of Various Quota Remedies for Hot Bar/Light Shaped Steel, Rebar, and Welded Tubular Products (Products 9, 11, and 20)," United States International Trade Commission, Inv. No. TA-201-73, Pre-hearing report filed October 29, 2001, Testimony at Hearing, Washington, DC, November 8, 2001, Post-hearing report filed November 14, 2001.
103. "Expert Report of Brian C. Becker, Ph.D.," *In: Muze, Inc. vs. Alliance Entertainment Corp; Matrix Software, Inc., and Eric Weisman; and Michael Erlewine; and Does 1 through 10, inclusive*, March 2, 2001, United States District Court, Central District of California, Western Division, Case No. 00 – 00620 RSWL (CWx), Deposition Testimony, Los Angeles, CA, April 3, 2001.
104. "Economic Expert Report *In: William A. Clutter d/b/a BC Transportation Consultants, Petitioner v. Transportation Services Authority of Nevada, Respondent*," December 11, 2000, District Court, Clark County, Nevada, Case No. A387827, Dept. No. VII, Docket No. P. (written report and affidavit).
105. "Economists' Expert Report on Uzbekistan Imports, An Economic Assessment of the Impact of Termination of the Investigation of Uranium Imports from Uzbekistan," United States International Trade Commission, Inv. Nos. 731-TA-539-C, E and F (Review), Report filed June 5, 2000, Testimony at Hearing, Washington, DC, June 13, 2000 (with A. Wechsler).
106. Economic Witness on Uranium from Kazakhstan, United States International Trade Commission, Inv. No. 731-TA-539-A (Final), United States International Trade Commission, Testimony at Hearing, Washington, DC, June 9, 1999 (with A. Wechsler).
107. "Expert Report In the Matter of Dumped Certain Prepared Baby Foods Originating in or Exported from The United States of America," The Canadian International Trade Tribunal Public Interest Inquiry No. PB-98-001, August 10, 1998. Trial Testimony, Ottawa, Canada, September 15, 1998.
108. Economic Witness on Changed Circumstances Review for Titanium Sponge from Japan, Kazakhstan, Russia, and Ukraine, United States International Trade Commission, Testimony at Hearing, Washington, DC, Investigations Nos. 751-TA-17-20, June 8, 1998.
109. Witness on Economic Methodologies Panel for Proposed Amendments to Rules of Practice and Procedure; Five-Year Reviews, United States International Trade Commission, Testimony at Hearing, Washington, DC, February 26, 1998.
110. "An Economic Analysis of the Compensation paid to Executives of the Dexsil Corporation 1989-1990," executive compensation case # 1349-93, United States Tax Court, June 8, 1994 (written testimony, with G. Godshaw).

PUBLISHED PAPERS AND BOOKS

- 1) *Unpardonable*, 2019. ISBN 978-1-54399-344-8, eBook 978-1-54399-345-5. (Historical fiction).
- 2) "A Way Forward in Cost Sharing: Considering Payments and Benefits from Future Intangibles," *Tax Management Transfer Pricing Report*, Vol. 23, No. 10, September 18, 2014, pp. 684-690.
- 3) "How Transfer Pricing Disputes are Resolved with Tax Authorities: Lack of Publicly Available Information," *Financier Worldwide: Global Reference Guide Corporate Tax 2011*, July 2011, pp. 4-6.
- 4) "Projected and Actual Profits' Impact on Licensees," *Tax Management Transfer Pricing Report*, Vol. 17, No. 11, October 9, 2008, pp. 461-466.
- 5) "The Economics of Cost Sharing Buy-Ins: Questions and Answers," *Tax Management Transfer Pricing Report*, Vol. 16, No. 24, April 24, 2008, pp. 950-953.
- 6) "Benchmarking Manufacturing or Distribution Entities Against the Profits of Consolidated Companies," *Tax Management Transfer Pricing Report*, Vol. 13, No. 5, July 7, 2004, pp. 236-237.



- 7) "An Examination of Goodwill Valuation Methodologies," *Corporate Governance Advisor*, Vol. 10, No. 4, July/August 2002, pp. 35-40 (with M. Riedy and K. Sperduto).
- 8) "Comparable Profits Method: Accounting for Margin and Volume Effects of Intangibles," *Tax Management Transfer Pricing Report*, Vol. 10, No. 19, February 6, 2002, pp. 831-833.
- 9) "Cost Sharing Buy-Ins," Chapter in *Transfer Pricing Handbook*, 3rd Edition, and *Transfer Pricing International*, edited by Robert Feinschreiber, John Wiley & Sons, 2002, pp. A-3 - A-16.
- 10) "Cost Sharing Buy-Ins," *Corporate Business Taxation Monthly*, Vol. 3, No. 3, December 2001, pp. 26-35.
- 11) "Further Thoughts on Cost Sharing Buy-Ins: A Review of the Market Capitalization and Declining Royalty Methods," *Tax Management Transfer Pricing Report*, Vol. 10, No. 6, July 11, 2001, pp. 195-197.
- 12) "Valuing In-Process R&D for Acquisitions: Economic Principles Applied to Accounting Definitions," *Tax Management Transfer Pricing Report*, Vol. 9, No. 10, September 20, 2000, pp. 323-326.
- 13) "Should a Blockage Discount Apply? Perspectives of Both A Hypothetical Willing Buyer and A Hypothetical Willing Seller," *Business Valuation Review*, Vol. 19, No. 1, March 2000, pp. 3-9 (with G. Gutzler).
- 14) "Does a Small Firm Effect Exist when Using the CAPM? Not Since 1980 and Not when Using Geometric Means of Historical Returns," *Business Valuation Review*, Vol. 18, No. 3, September 1999, pp. 104-111 (with I. Gray).
- 15) "Transfer Pricing and Foreign Exchange Risk," *Tax Management Transfer Pricing Report*, Vol. 8, No. 6, July 14, 1999, pp. 251-256 (with M. Bajaj and J. Neuberger).
- 16) "The Control Premium: An Initial Look Into a Strict Monetary Value Approach," *Business Valuation Digest*, Vol. 5, No. 1, July 1999, pp. 12-15.
- 17) "Using Average Historical Data for Risk Premium Estimates: Arithmetic Mean, Geometric Mean, or Something Else?," *Business Valuation Review*, December 1998, Vol. 17, No. 4, pp. 136-140 (with I. Gray).
- 18) "The Cost of Carry: An Inflation Adjustment to Assure Consistent Real Profit Margins," *Tax Management Transfer Pricing Report*, Vol. 7, No. 17, December 23, 1998, pp. 639-643 (with B. Brooks).
- 19) "The Peculiar Market for Commercial Property: The Economics of 'Improving' a Rental Property," *The Southwestern Journal of Economics*, July 1998, Vol. II, No. 2, pp. 104-121.
- 20) "The Effects of Inflation on Cross-Country Profit Comparisons," *Tax Management Transfer Pricing Report*, Vol. 7, No. 3, June 3, 1998, pp. 77-82 (with B. Brooks).
- 21) "Quantifying Comparability for Applications in Economic Analysis: The Weighted Distance Method," *The Southwestern Journal of Economics*, Vol. 2, No. 1, April 1997, pp. 128-141 (with K. Button).
- 22) "Minority Interests in Market Valuation: An Adjustment Procedure," *Business Valuation Review*, Vol. 16, No. 1, March 1997, pp. 27-31.
- 23) "Capital Adjustments: A Short Overview," *Tax Management Transfer Pricing Report*, Vol. 5, No. 19, January 29, 1997, pp. 613-619.
- 24) "Multiple Approaches to Valuation: The Use of Sensitivity Analysis," *Business Valuation Review*, Vol. 15, No. 4, December 1996, pp. 157-160.
- 25) "The Robin Hood Bias: A Study of Biased Damage Awards," *The Journal of Forensic Economics*, Vol. 9, No. 3, Fall 1996, pp. 249-259.

**BRIAN C. BECKER, Ph.D.**

- 26) “Three Technical Aspects of Transfer Pricing Practice: Distinguishing Methods, Using Statistical Ranges, and Developing Data Sets,” *Tax Management Transfer Pricing Report*, Vol. 5, No. 4, June 19, 1996, pp. 97-103.
- 27) “The Final Transfer Pricing Regulations: The More Things Change, the More they Stay the Same,” *Tax Notes*, Vol. 64, No. 4, July 25, 1994, pp. 507-523, (with G. Carlson, et. al.).
- 28) “The causes and consequences of over entry: Modeling and empirical testing,” UMI Dissertation Services Order Number 9321354, for the Graduate Group in Managerial Science and Applied Economics, University of Pennsylvania, 1993.
- 29) “Philadelphia’s Luxury Hotels: Boom or Bust?,” *The Cornell Hotel and Restaurant Administration Quarterly*, Vol. 33, No. 2, April 1992, pp. 33-42.

RECENT PROFESSIONAL SEMINARS

- 1) “Recent Transfer Pricing Litigation,” Johnson Winter & Slattery, Melbourne, Australia (virtual), May 31, 2021.
- 2) “Valuation Disputes,” Australian Taxation Office, Melbourne, Australia, March 3, 2020.
- 3) “Valuations of Financial Products, Intangible Assets and Contractual Rights in Transfer Pricing Disputes,” Inland Revenue, Auckland, New Zealand, March 2, 2020.
- 4) “Valuation Disputes in Transfer Pricing Litigation Around the World,” Russell McVeigh Tax Seminar Series, Auckland, New Zealand, March 2, 2020.
- 5) “Current Topics in Transfer Pricing,” Slaughter and May, London, UK, June 7, 2019.
- 6) “Transfer Pricing Reporting in 2019: Navigating Challenges and Solutions LIVE Webcast,” The Knowledge Group, April 12, 2019.
- 7) “Litigation Disputes in Transfer Pricing,” Guest Lecturer at George Washington University Law School, Washington, DC, March 21, 2019.
- 8) “Economics and the Presidency”, Gerald R. Ford Presidential Library, University of Michigan, Ann Arbor, MI, March 28, 2018. [Watch here](#)
- 9) “Economics and the Presidency”, Albion College, Albion, MI, March 27, 2018.
- 10) “Transfer Pricing Concepts,” Australian Taxation Office, Sydney, Australia, November 10, 2017.
- 11) “Transfer Pricing Topics,” Australian Government Solicitor, Sydney, Australia, November 9, 2017.
- 12) “Transfer Pricing Litigation,” Russell McVeigh Tax Seminar Series, Wellington, New Zealand, November 6, 2017.
- 13) “EU State Aid – The Role of Transfer Pricing,” Bloomberg BNA Tax Webinar, June 16, 2017.
- 14) “Transfer Pricing Concepts,” Australian Taxation Office, Melbourne, Australia, October 21, 2016.

PROFESSIONAL EXPERIENCE

CRITERION FINANCE, L.L.C., Washington, DC, (2001-2001)

Senior Vice President

LECG, LLC, Washington, DC, (1999-2001)

Senior Managing Economist, Managing Economist



BRIAN C. BECKER, Ph.D.

ECONOMIC CONSULTING SERVICES INC., Washington, DC, (1995-1999)
Senior Economist, Economist

ARTHUR ANDERSEN, L.L.P., Washington, DC, (1994-1995)
Manager

DELOITTE & TOUCHE, Washington, DC, (1992-1994)
Senior Consultant

TEACHING EXPERIENCE

JOHNS HOPKINS UNIVERSITY, Washington, DC, (1997-2002)
Visiting Professor (Corporate Finance, Derivative Securities)

MARYMOUNT UNIVERSITY, Arlington, VA, (1993-1995)
Visiting Professor (Statistics)

GEORGE WASHINGTON UNIVERSITY, Washington, DC, (1992-1993)
Visiting Professor (Production and Operations Management)

July 2021