



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

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### **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. Ann Johnson, et al. v. Russell Investments Trust Co., et al. United States District Court, Southern District of Florida, Case No. 1:22-cv-21375-RNS.
  - “Expert Report of Brian C. Becker, Ph.D.,” July 31, 2024.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” September 30, 2024.
  - Deposition Testimony (Virtual), October 11, 2024.
2. Danny Wanek, et al. v. Russell Investments Trust Company, et al., United States District Court, District of Nevada, Case No. 2:21-cv-00961-CDS-BNW.
  - “Expert Report of Brian C. Becker, Ph.D.,” June 7, 2024.
  - “Expert Rebuttal Report of Brian C. Becker, Ph.D.,” August 16, 2024.
  - Deposition Testimony (Virtual), September 26, 2024.
3. Roger P. Jackson, MD, v. NuVasive, Inc., United States District Court, Delaware, Case No. 1:21-cv-00053-RGA.
  - “Expert Damages Report of Brian C. Becker, Ph.D.,” December 11, 2023.
  - “Supplemental Expert Damages Report of Brian C. Becker, Ph.D.,” January 5, 2024.
  - “Rebuttal Expert Damages Report of Brian C. Becker, Ph.D.,” January 12, 2024.
  - “Reply Expert Report of Brian C. Becker, Ph.D.,” January 24, 2024.
  - Deposition Testimony (Virtual), February 2, 2024.
  - “Supplemental Second But-For Scenario Damages Report of Brian C. Becker, Ph.D.,” July 31, 2024.
  - “August 2024 Rebuttal Expert Damages Report of Brian C. Becker, Ph.D.,” August 6, 2024.
  - “August 2024 Reply Expert Damages Report of Brian C. Becker, Ph.D.,” August 9, 2024.
  - Deposition Testimony, Wilmington, Delaware, August 10, 2024.
  - Trial Testimony, Wilmington, Delaware, August 14-15, 2024.
4. Denis J. Conlon, et al. v. The Northern Trust Company, et al. United States District Court, Northern District of Illinois, Eastern Division, Case No. 1:21-cv-2940.
  - “Expert Report of Brian C. Becker, Ph.D.,” April 15, 2024.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” May 24, 2024.
  - Deposition Testimony, Washington, D.C., June 13, 2024.



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5. Patricia Klawonn v. Board of Directors for the Motion Picture Industry Pension Plans, et al., United States District Court, Central District of California, Case No. 2:20-cv-9194-DMG-AS.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” January 10, 2024.
  - Deposition Testimony (Virtual), May 30, 2024.
6. Michelle Mills, et al. v. Molina Healthcare, Inc., et al., United States District Court, Central District of California, Case No. 2:22-cv-01813-SB-GJS.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” April 24, 2023.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” May 22, 2023.
  - Deposition Testimony (Virtual), May 30, 2023.
  - “Supplemental Expert Report of Brian C. Becker, Ph.D.,” October 6, 2023.
  - Trial Testimony, Los Angeles, CA, November 9, 2023.
7. BlackBerry Limited v. His Majesty the King, Tax Court of Canada, 2019-1378(IT)G.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” September 22, 2023.
  - Trial Testimony, Toronto, Canada, November 2, 2023.
8. Greg Wood v. His Majesty the King/Roberto Mattachione v. His Majesty the King, Tax Court of Canada, 2016-1919(IT)G/2017-2566(IT)G.
  - “Fair Market Valuation of Merchandise Acquired by All Saints Church: 2001-2003,” October 11, 2023.
9. Symbion Energy Holdings, Ltd. et al. v Alpha Innovations Management, Ltd. et al., ICDR Case No. 01-20-0000-4822.
  - “VIMA/VIO Expert Damages Report of Dr. Brian C. Becker,” June 15, 2022.
  - Trial Testimony (Virtual), October 4, 2023.
10. Rita Kohari, et al. v. MetLife Group, Inc., et al., United States District Court, Southern District of New York, Case No. 1:21-cv-06146.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” September 22, 2023.
11. Robert Lauderdale, et al. v. NFP Retirement, Inc., et al., United States District Court, Central District of California, Case No. 8:21-cv-301-JVS-KES.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” June 1, 2022.
  - Deposition Testimony (Virtual), July 12, 2022.
  - “Supplemental Expert Report of Brian C. Becker, Ph.D.,” February 17, 2023.
  - “Direct Testimony of Brian C. Becker, Ph.D.,” March 1, 2023.
  - Supplemental Testimony, August 28, 2023.
  - Trial Testimony, Los Angeles, CA, September 5, 2023.
12. Brian Waldner v. Natixis Investment Managers, L.P., et al., United States District Court, District of Massachusetts, Case No. 1:21-cv-10273-LTS.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” May 26, 2023 (Corrected July 19, 2023).
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” July 17, 2023 (Corrected July 19, 2023).
  - Deposition Testimony (Virtual), August 21, 2023.



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13. Rita Kohari, et al. v MetLife Group, Inc., et al., United States District Court, Southern District of New York, Case No. 1:21-cv-06146.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” July 13, 2023.
14. In the Matter of Arbitration Between XOMA (US), LLC, Claimant, and MORPHOSYS AG, Respondent, American Arbitration Association.
  - “Expert Damages Report of Brian C., Becker, Ph.D.,” May 11, 2022.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” September 7, 2022.
  - Direct, Cross-Examination, and “Hot Tub” Trial Testimony, New York, NY, November 10, 2022.
15. Jeffrey McGinnes, et al. v. FirstGroup America, Inc., et al., United States District Court, Southern District of Ohio, Case No. 1:18-cv-00326-TSB.
  - “Preliminary Expert Report of Brian C. Becker, Ph.D.,” February 10, 2022.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” May 13, 2022.
  - Deposition Testimony, Washington, D.C. (Virtual), August 30, 2022.
16. American Freight, LLC v. Gavin Gosik, Karl Finley, and Ethan MacManus, JAMS Arbitration, Ref. No. 1345001791.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” December 30, 2021.
  - Trial Testimony (Virtual), March 1, 2022.
17. Leonid Falberg v. The Goldman Sachs Group, Inc., et al., United States District Court, Southern District of New York, Case No. 1:19-cv-00910-ER.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” September 7, 2021.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” November 30, 2021.
  - Deposition Testimony, New York, NY (Virtual), January 10, 2022.
  - “Supplemental Expert Report of Brian C. Becker, Ph.D.,” February 24, 2022.
18. Western Digital Corporation, et al. v. Commissioner of Internal Revenue, United States Tax Court, Docket Nos. 18984-18, 4818-19.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” January 7, 2022.
19. 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.
  - “Reply Declaration for Purposes of Class Certification of Brian C. Becker, Ph.D.,” March 10, 2021.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” April 14, 2021.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” June 14, 2021.
  - Deposition Testimony, Los Angeles, CA (Virtual), August 18, 2021.
20. 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.
  - “Expert Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B),” May 21, 2021.
  - Deposition Testimony, Washington, DC (Virtual), July 23, 2021.

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21. 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.
  - “Rebuttal Report of Brian C. Becker, Ph.D.,” February 1, 2021.
  - Deposition Testimony, Atlanta, GA (Virtual) July 8, 2021.
22. 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.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” August 27, 2020.
  - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” September 24, 2020.
  - Deposition Testimony, Washington, DC (Virtual), November 13, 2020.
  - Trial Testimony, Charlotte, NC, June 30, 2021.
23. Medtronic, Inc. & Consolidated Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Docket No. 6944-11.
  - “Rebuttal of Medtronic’s December 2019 Reports by Glenn Hubbard, Jonathan Putnam, and Chris Spadea,” January 27, 2020.
  - Deposition Testimony, Washington, DC, February 14, 2020.
  - Trial Testimony, Chicago, IL (Virtual), June 24, 2021.
24. 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.
  - “Damages Expert Report of Brian C. Becker, Ph.D.,” March 2, 2020.
  - Trial Testimony, Cleveland, OH, June 16, 2021.
25. 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.
  - “Analysis of the Benefits and Costs for Methanex Titan (Trinidad) Unlimited’s Payments of PMP Costs Under the GMLA Program,” June 4, 2021.
26. Standard Steel Welded Wire Mesh from Mexico, United States International Trade Commission, Investigation Nos. 701-TA-653 and 731-TA-1527.
  - Hearing Testimony, Washington, DC (Virtual), February 12, 2021.
27. Corrosion Inhibitors from China, United States International Trade Commission, Investigation Nos. 701-TA-638 and 731-TA-1473 (Final).
  - Hearing Testimony, Washington, DC (Virtual), January 21, 2021.
28. 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.
  - “Critical Analysis of Monsoon Damages Estimate,” October 1, 2020.
  - “Sur-Rebuttal Report of Brian C. Becker, Ph.D.,” November 12, 2020.
  - Hearing Testimony, Washington, DC (Virtual), December 10, 2020.
29. 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.

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- “Preliminary Expert Report for Purposes of Class Certification of Brian C. Becker, Ph.D.,” November 23, 2020.
30. 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.
    - “Economic Analysis of Intercompany Transactions from Kansanshi Mining PLC to FQM Finance Ltd.,” March 13, 2020.
    - “Reply Report in Answer to First Report of Mahesh K. Kotecha, CFA,” August 7, 2020.
    - Trial Testimony, London, UK (Virtual), October 21-22, 2020.
  31. 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.
    - “Damages Expert Report of Brian C. Becker, Ph.D.,” October 5, 2020.
  32. 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.
    - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” October 3, 2019.
  33. 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.
    - “Expert Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B),” August 16, 2019.
    - “Expert Rebuttal Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B),” September 5, 2019.
    - Deposition Testimony, Washington, DC, September 20, 2019.
  34. James E. Bennett, Jr. et al vs. Roy J. Moore et al, District Court, 150th Judicial District, Bexar County, Texas, Cause No. 2017CI05787.
    - “Damages Expert Report of Brian C. Becker, Ph.D.,” January 4, 2019.
    - Deposition Testimony, Washington, DC, January 24, 2019
    - “Affidavit of Brian C. Becker, Ph.D.,” February 22, 2019.
    - “Supplement to Damages Expert Report of Brian C. Becker, Ph.D.,” March 6, 2019.
    - “Second Supplement to Damages Expert Report of Brian C. Becker, Ph.D.,” March 27, 2019.
    - Trial Testimony, San Antonio TX, April 5, 2019.
  35. James E. Bennett, Jr. et al vs. Roy J. Moore et al, Superior Court, Columbus County, North Carolina, Division No. 15 CVS 1316.
    - “Affidavit of Brian C. Becker, Ph.D.,” February 22, 2019.
  36. 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.
    - “Rebuttal Analysis of Expert Report of Dr. Sanjay Unni Dated August 4, 2015,” September 18, 2015.

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- “Rebuttal Analysis of Expert Report of Dr. Sanjay Unni Dated August 4, 2015,” Updated as of November 14, 2018.
37. The Coca-Cola Company and Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket No. 31183-15.
    - “Expert Report of Brian C. Becker, Ph.D.,” June 28, 2017.
    - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” September 29, 2017.
    - Deposition Testimony, Washington, DC, November 29, 2017.
    - Trial Testimony, Washington, DC, April 24, 2018.
  38. 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).
    - “Damages Expert Report of Brian C. Becker, Ph.D.,” July 28, 2017.
    - “Rebuttal Expert Report of Brian C. Becker, Ph.D.,” September 22, 2017.
    - Deposition Testimony, Houston, Texas, October 5, 2017.
  39. 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.
    - “Class Certification Report of Brian C. Becker,” December 21, 2015.
    - “Reply Class Certification Report of Brian C. Becker,” February 12, 2016.
    - Deposition Testimony, Washington, DC, July 20, 2016.
    - “Supplemental Expert Report of Brian C. Becker,” September 6, 2017.
  40. LISCR, LLC Claimant v. Applied Information Sciences, Inc., Respondent, The American Arbitration Association, Case No. 01-15-0005-7786-1-JB.
    - “Critical Analysis of the March 3, 2017 Expert Report of William O. Kerr, Ph.D. and Calculation of Damages Under AIS’s Counterclaim,” April 17, 2017.
    - Trial Testimony, Washington, DC, August 8, 2017.
  41. Sean McEnroe, Plaintiff v. Mantissa Corporation, Defendant, Civil Action No. 14-cv-12320, United States District Court for the District of Massachusetts.
    - “Damages Expert Report of Brian C. Becker, Ph.D.,” October 27, 2016
  42. 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.
    - “Valuation of Intangible Irish Assets Transferred to Abbott Laboratories, Inc. as of April 21, 2006 and Explanation of Impact of Changing Transfer Prices,” May 2, 2016.
    - “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,” May 2, 2016.
    - “Economic Analysis of the Intercompany Prices Between Guidant (and Successor) Related Entities: 2001-2007,” May 2, 2016.
    - “Critical Analysis of the May 2, 2016 Expert Reports of Clark Chandler and Michael Cragg: Guidant LLC v. Commissioner of Internal Revenue,” June 20, 2016.



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- “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,” June 20, 2016.
43. Forest Laboratories, Inc. et al., Plaintiffs v. Teva Pharmaceuticals USA, Inc. et al., Defendants, United States District Court for the District of Delaware, Case 1:14-cv-00121-LPS; 1:14-cv-00686-LPS.
- “Expert Report of Brian C. Becker,” December 18, 2015.
44. Afiliac, 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).
- “Expert Report of Brian C. Becker,” April 27, 2015.
  - “Rebuttal Analysis of W. Todd Schoettelkotte Report Dated May 18, 2015,” June 3, 2015.
  - Deposition Testimony, Washington, DC, June 5, 2015.
  - Trial Testimony, Alexandria, Virginia, August 19-20, 2015.
45. 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).
- “Economic Analysis of Dumping of Certain Steel Nails from Korea, Malaysia, Oman, Taiwan, and Vietnam,” May 6, 2015.
  - Testimony at Hearing, Washington, DC, May 14, 2015.
46. Medtronic, Inc. and Consolidated Subsidiaries v. Commissioner of Internal Revenue, United States Tax Court, Docket No. 6944-11.
- “Critical Analysis of Taxpayer’s October 2014 Expert Reports,” December 3, 2014.
  - Trial Testimony, Chicago, Illinois, March 10, 2015.
47. Darby Latin American Mezzanine Fund, L.P. and EI Barranquilla LLC v. PricewaterhouseCoopers LLP, Case No. 2013 CA 006215 B, Before the Superior Court of the District of Columbia, Civil Division.
- “Expert Report of Brian C. Becker,” January 22, 2015.
  - Deposition Testimony, Washington, DC, February 19, 2015.
48. 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.
- “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,” August 2, 2013.
  - “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,” March 6, 2014.
  - “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,” March 10, 2014.
  - “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,” July 28, 2014.
  - Trial Testimony, Sydney, Australia, October 14-16, 2014.

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



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56. McKesson Canada Corporation, Appellant, v. Her Majesty the Queen, Respondent, Tax Court of Canada, Court Files No. 2008-2949(IT)G and 2008-3471(IT)G.
  - “Economic Analysis of Receivables Transactions Involving McKesson Canada Corporation and McKesson International Holdings III S.ar.l.: Fiscal Year 2003,” April 4, 2011.
  - “Rebuttal Economic Analysis of Receivables Transactions Involving McKesson Canada Corporation and McKesson International Holdings III S.ar.l.: Fiscal Year 2003,” May 18, 2011.
  - Trial Testimony, Toronto, Canada, November 1-16, 2011.
57. Sergeants Benevolent Association Health and Welfare Fund, on Behalf of Themselves and Others Similarly Situated, et al. v. Eli Lilly and Company, Supreme Court of the United States, No. 10-1173.
  - “Brief of Dr. Brian C. Becker, Dr. Sara Fisher Ellison, and Dr. Joseph R. Mason as Amici Curiae in Support of Petitioners,” April 25, 2011.
58. DDRA Capital, Inc. and John Baldwin, Plaintiffs v. KPMG, LLP, Defendant, United States District Court, District of the Virgin Islands (St. Croix Division), Civil Action No. 2004/0158.
  - “Valuation Expert Report,” October 8, 2010.
  - Deposition Testimony, Washington, DC, November 10, 2010.
  - Declaration, March 11, 2011.
59. 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.
  - "Valuation of Nortel Networks U.K. Limited and Nortel Networks Corporation as of June 30, 2008," November 30, 2010.
60. Marine Hose Antitrust Litigation, United States District Court, Southern District of Florida, Miami Division, Master Docket No. 08-MDL-1888-GRAHAM/TURNOFF.
  - “Valuation Expert Report,” June 16, 2010.
  - Deposition Testimony, Washington, DC, July 9, 2010.
61. Devereaux Holdings Pty Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, Federal Court of Australia, New South Wales District Registry.
  - “Statement of Brian Charles Becker,” March 31, 2010.
  - “Second Statement of Brian Charles Becker,” June 30, 2010.
62. Weekend Warrior Trailer, Inc. et. al., Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Docket Numbers 6984-08, 6997-08, and 15166-08.
  - “Economic Analysis of the Transfer Prices Between Weekend Warrior Trailers, Inc. and Leading Edge Designs, Inc.: 2002-2004,” January 22, 2010.
  - Trial Testimony, San Diego, CA, February 23, 2010.
63. SNF (Australia) PTY Limited, Applicant, v. The Commissioner of Taxation of the Commonwealth of Australia, Respondent, Federal Court of Australia, Victoria District Registry, VID 132 of 2008, 2011 ATC 20-265.
  - “Statement of Brian C. Becker,” March 2, 2009.
  - “Second Statement of Brian C. Becker,” March 23, 2009.
  - “Third Statement of Brian C. Becker,” May 15, 2009.

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- Trial Testimony, Melbourne, Australia, July 29-30, 2009.
64. General Electric Capital Canada Inc. v. Her Majesty the Queen, Tax Court of Canada, Court File No. 2006-1385(IT)G.
    - “Economic Analysis of the Guarantees Made by General Electric Capital Corporation to General Electric Capital Canada, Inc.: 1996–2000,” April 14, 2009.
    - “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,” May 7, 2009.
    - Trial Testimony, Toronto, Canada, June 17, 2009.
  65. United States District Court, Southern District of Florida, Case No. 07-80826.
    - “Damages Rebuttal Expert Report,” June 16, 2008.
    - Deposition Testimony, Washington, DC, June 27, 2008.
  66. 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.
    - “Statement of Brian C. Becker,” August 30, 2007.
    - Trial Testimony, Sydney, Australia, February 20-21, 2008.
  67. Leslie J. Leff et. al., v. Morgan Lewis & Bockius, LLP, JAMS Arbitration Hearing.
    - “Valuation Expert Report”, March 15, 2007.
    - Testimony, Philadelphia, PA, April 19, 2007.
  68. Canned Pineapple Fruit from Thailand, United States International Trade Commission, Investigations No. 731-TA-706 (Second Review).
    - “Assessing the Impact of Revoking Antidumping Orders on Canned Pineapple Fruit from Thailand on the Domestic Industry” (with A. Parsons), January 5, 2007.
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- 30) "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) "Intellectual Property Valuations Under Dispute in Recent Transfer Pricing Litigation," MinterEllison, Sydney, Australia (virtual), May 23, 2024.
- 2) "How Tax Litigators and Economists Work Together in Resolving Transfer Pricing Disputes," Tax Institute of Australia National Transfer Pricing Conference, Sydney, Australia (virtual), October 18, 2023 (with G. Hutchings and J. Tse).
- 3) "Economic Disputes in Transfer Pricing Litigation," King & Wood Mallesons, Melbourne, Australia, December 5, 2022.
- 4) "Is Whistleblowing Under the Federal False Claims Act Over?" Panelist, *Cut to the Chase* Podcast, Miami, Florida (virtual), October 18, 2022.
- 5) "Using Experts in State Tax Matters," Panelist, ABA Tax Section, 2022 Fall Meeting, Dallas, Texas, October 14, 2022.
- 6) "Recent Transfer Pricing Litigation Around the World," Mayne Wetherell, Auckland, New Zealand (virtual), October 26, 2021.
- 7) "Recent Transfer Pricing Litigation," Johnson Winter & Slattery, Melbourne, Australia (virtual), May 31, 2021.
- 8) "Valuation Disputes," Australian Taxation Office, Melbourne, Australia, March 3, 2020.
- 9) "Valuations of Financial Products, Intangible Assets and Contractual Rights in Transfer Pricing Disputes," Inland Revenue, Auckland, New Zealand, March 2, 2020.
- 10) "Valuation Disputes in Transfer Pricing Litigation Around the World," Russell McVeigh Tax Seminar Series, Auckland, New Zealand, March 2, 2020.



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### PROFESSIONAL EXPERIENCE

CRITERION FINANCE, L.L.C., Washington, DC, (2001-2001)  
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ECONOMIC CONSULTING SERVICES INC., Washington, DC, (1995-1999)  
Senior Economist, Economist

ARTHUR ANDERSEN, L.L.P., Washington, DC, (1994-1995)  
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JOHNS HOPKINS UNIVERSITY, Washington, DC, (1997-2002)  
Visiting Professor (Corporate Finance, Derivative Securities)

MARYMOUNT UNIVERSITY, Arlington, VA, (1993-1995)  
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