PRECISION ECONOMICS, LLC
TEL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

PRESENT POSITION

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

EDUCATION

THE WHARTON SCHOOL OF 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. State of Arkansas v. TikTok Inc., *et al*., Circuit Court of Cleburne County, Arkansas, Case No. 12CV-23-65.
   - "Expert Report of Brian C. Becker, Ph.D.," August 28, 2026.

2. State of Nebraska v. TikTok Inc., *et al*., Lancaster County, Nebraska, Case No. CI 24-1759.
   - Deposition Testimony, Washington, D.C., August 28, 2026.
   - "Reply Expert Report of Brian C. Becker, Ph.D.," July 31, 2026.
   - "Expert Report of Brian C. Becker, Ph.D.," June 12, 2026.

3. State of Louisiana v. TikTok Inc., *et al*., 21st Judicial District Court, Parish of Livingston, Louisiana, Case No. 184754.
   - Deposition Testimony, Washington, D.C., August 28, 2026.
   - "Expert Report of Brian C. Becker, Ph.D.," July 27, 2026.

4. WE Charity v. Canadian Broadcasting Corporation, United States District Court, District of Columbia, Case No. 1:22-cv-00340.
   - "Expert Report of Brian C. Becker, Ph.D.," August 7, 2026.

5. David Ravarino, *et al*., v. Voya Financial, Inc., *et al.*, United States District Court, District Court of Connecticut, Case No. 3:21-cv-1658-OAW.
   - "Expert Report of Brian C. Becker, Ph.D.," August 3, 2026.

6. State of Texas v. TikTok Inc., *et al*., District Court, 250th Judicial District, Travis County, Texas, Cause No. D-1-GN-25-003118.
   - Deposition Testimony, Washington, D.C., July 8, 2026.
   - "Reply Expert Report of Brian C. Becker, Ph.D.," June 12, 2026.
   - "Expert Report of Brian C. Becker, Ph.D.," March 2, 2026.

7. Alan Sacerdote, *et al*. v. New York University, *et al.*, United States District Court, Southern District of New York, Case No. 1:16-cv-06284-AT-VF. Alan Sacerdote, *et al*. v. New York University School of Medicine, *et al.,* United States District Court, Southern District of New York, Case No. 1:17-cv-08834-KBF.
   - Deposition Testimony, St. Louis, MO, May 29, 2026.

- "Rebuttal Expert Report of Brian C. Becker, Ph.D.," November 21, 2025.
- "Corrected Damages Expert Report of Brian C. Becker, Ph.D.," June 27, 2025.
- "Damages Expert Report of Brian C. Becker, Ph.D.," June 20, 2025.

8. Veronica L. Taylor, *et al.* v. Midland National Life Insurance Company, United States District Court, Northern District of California, Case No. 5:23-cv-04125-PCP.
   - "Declaration of Brian Becker in Support of Plaintiff's Motion for Class Certification," February 19, 2026.

9. Barry Blisten, individually and on behalf of all others similarly situated, v. North American Company for Life and Health Insurance, United States District Court, Northern District of California, Case No. 5:23-cv-04123-PCP.
   - "Declaration of Brian C. Becker, Ph.D. in Support of Plaintiff's Motion for Class Certification," February 19, 2026.

10. Mary Reidt, *et al*. v. Frontier Communications Corp., *et al.*, United States District Court, District of Connecticut, Case No. 3:18-cv-01538-RNC.
    - "Expert Report of Brian C. Becker, Ph.D.," August 28, 2025

11. Eduardo Bartolome v. Veranex, Inc. and Matthew Perry, Individually, Commonwealth of Massachusetts, Middlesex Superior Court.
    - "Declaration of Brian C. Becker, Ph.D.," August 7, 2025.
    - "Rebuttal Report of Brian C. Becker, Ph.D.," May 28, 2025.

12. Roger P. Jackson, M.D., v. SeaSpine Holdings Corporation, United States District Court, Delaware, Case No. 20-1784 (RGA).
    - Deposition Testimony (Virtual), June 11, 2025.
    - "Reply Report of Brian C. Becker, Ph.D.," May 14, 2025.
    - "Expert Report of Brian C. Becker, Ph.D.," January 13, 2025.

13. Schissler v. Janus Henderson US (Holdings) Inc., United States District Court, District of Colorado, Case No. 1:22 cv-02326-RM-MEH.
    - Deposition Testimony (Virtual), May 20, 2025.
    - "Rebuttal Expert Report of Brian C. Becker, PhD.," May 12, 2025.
    - "Expert Report of Brian C. Becker, Ph.D.," March 26, 2025.

14. Daniel A. Diermeier, et al. v. Harik Vallurupalli, et al., Circuit Court of Cook County, Illinois, Case No. 2019 CH 01643.
    - "Rebuttal Report of Brian C. Becker, Ph.D.," May 16, 2025.

15. Brian Waldner v. Natixis Investment Managers, L.P., et al., United States District Court, District of Massachusetts, Case No. 1:21-cv-10273-LTS.
    - Trial Testimony, Boston, MA, January 27-28, 2025.
    - Deposition Testimony (Virtual), August 21, 2023.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," July 17, 2023 (Corrected July 19, 2023).
    - "Damages Expert Report of Brian C. Becker, Ph.D.," May 26, 2023 (Corrected July 19, 2023).

16. 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.
    - Deposition Testimony (Virtual), October 11, 2024.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," September 30, 2024.
    - "Expert Report of Brian C. Becker, Ph.D.," July 31, 2024.

17. 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.
    - Deposition Testimony (Virtual), September 26, 2024.
    - "Expert Rebuttal Report of Brian C. Becker, Ph.D.," August 16, 2024.
    - "Expert Report of Brian C. Becker, Ph.D.," June 7, 2024.

18. Roger P. Jackson, MD, v. NuVasive, Inc., United States District Court, Delaware, Case No. 1:21-cv-00053-RGA.
    - Trial Testimony, Wilmington, Delaware, August 14-15, 2024.
    - Deposition Testimony, Wilmington, Delaware, August 10, 2024.
    - "August 2024 Reply Expert Damages Report of Brian C. Becker, Ph.D.," August 9, 2024.
    - "August 2024 Rebuttal Expert Damages Report of Brian C. Becker, Ph.D.," August 6, 2024.
    - "Supplemental Second But-For Scenario Damages Report of Brian C. Becker, Ph.D.," July 31, 2024.
    - Deposition Testimony (Virtual), February 2, 2024.
    - "Reply Expert Report of Brian C. Becker, Ph.D.," January 24, 2024.
    - "Rebuttal Expert Damages Report of Brian C. Becker, Ph.D.," January 12, 2024.
    - "Supplemental Expert Damages Report of Brian C. Becker, Ph.D.," January 5, 2024.
    - "Expert Damages Report of Brian C. Becker, Ph.D.," December 11, 2023.

19. 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.
    - Deposition Testimony, Washington, D.C., June 13, 2024.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," May 24, 2024.
    - "Expert Report of Brian C. Becker, Ph.D.," April 15, 2024.

20. 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.
    - Deposition Testimony (Virtual), May 30, 2024.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," January 10, 2024.

21. 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.
    - Trial Testimony, Los Angeles, CA, November 9, 2023.
    - "Supplemental Expert Report of Brian C. Becker, Ph.D.," October 6, 2023.
    - Deposition Testimony (Virtual), May 30, 2023.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," May 22, 2023.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," April 24, 2023.

22. BlackBerry Limited v. His Majesty the King, Tax Court of Canada, 2019-1378(IT)G.
    - Trial Testimony, Toronto, Canada, November 2, 2023.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," September 22, 2023.

23. 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.

24. Symbion Energy Holdings, Ltd. et al. v Alpha Innovations Management, Ltd. et al., International Centre for Dispute Resolution (ICDR) Case No. 01-20-0000-4822.
    - Trial Testimony (Virtual), October 4, 2023.
    - "VIMA/VIO Expert Damages Report of Dr. Brian C. Becker," June 15, 2022.

25. 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.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," July 13, 2023.

26. 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.
    - Trial Testimony, Los Angeles, CA, September 5, 2023.
    - Supplemental Testimony, August 28, 2023.
    - "Direct Testimony of Brian C. Becker, Ph.D.," March 1, 2023.
    - "Supplemental Expert Report of Brian C. Becker, Ph.D.," February 17, 2023.
    - Deposition Testimony (Virtual), July 12, 2022.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," June 1, 2022.

27. In the Matter of Arbitration Between XOMA (US), LLC, Claimant, and MORPHOSYS AG, Respondent, American Arbitration Association.
    - Trial Testimony, New York, NY, November 10, 2022.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," September 7, 2022.
    - "Expert Damages Report of Brian C. Becker, Ph.D.," May 11, 2022.

28. 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.
    - Deposition Testimony, Washington, D.C. (Virtual), August 30, 2022.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," May 13, 2022.
    - "Preliminary Expert Report of Brian C. Becker, Ph.D.," February 10, 2022.

29. American Freight, LLC v. Gavin Gosik, Karl Finley, and Ethan MacManus, JAMS Arbitration, Ref. No. 1345001791.
    - Trial Testimony (Virtual), March 1, 2022.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," December 30, 2021.

30. 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.
    - "Supplemental Expert Report of Brian C. Becker, Ph.D.," February 24, 2022.
    - Deposition Testimony, New York, NY (Virtual), January 10, 2022.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," November 30, 2021.
    - "Damages Expert Report of Brian C. Becker, PhD.," September 7, 2021.

31. 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.

32. 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.
    - Deposition Testimony, Los Angeles, CA (Virtual), August 18, 2021.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," June 14, 2021.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," April 14, 2021.
    - "Preliminary Expert Report for Purposes of Class Certification of Brian C. Becker, Ph.D.," November 23, 2020.
    - "Reply Declaration for Purposes of Class Certification of Brian C. Becker, Ph.D.," March 10, 2021.

33. 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.
    - Deposition Testimony, Washington, DC (Virtual), July 23, 2021.
    - "Expert Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B)," May 21, 2021.

34. 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.
    - Deposition Testimony, Atlanta, GA (Virtual) July 8, 2021.
    - "Rebuttal Report of Brian C. Becker, Ph.D.," February 1, 2021.

35. 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.
    - Trial Testimony, Charlotte, NC, June 30, 2021.
    - Deposition Testimony, Washington, DC (Virtual), November 13, 2020.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," September 24, 2020.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," August 27, 2020.

36. Medtronic, Inc. & Consolidated Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Docket No. 6944-11.
    - Trial Testimony, Chicago, IL (Virtual), June 24, 2021.
    - Deposition Testimony, Washington, DC, February 14, 2020.
    - "Rebuttal of Medtronic's December 2019 Reports by Glenn Hubbard, Jonathan Putnam, and Chris Spadea," January 27, 2020.

37. 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.
    - Trial Testimony, Cleveland, OH, June 16, 2021.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," March 2, 2020.

38. 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.

39. 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.

40. 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.

41. 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.
    - Hearing Testimony, Washington, DC (Virtual), December 10, 2020.
    - "Sur-Rebuttal Report of Brian C. Becker, Ph.D.," November 12, 2020.
    - "Critical Analysis of Monsoon Damages Estimate," October 1, 2020.

42. 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.
    - Trial Testimony, London, UK (Virtual), October 21-22, 2020.
    - "Reply Report in Answer to First Report of Mahesh K. Kotecha, CFA," August 7, 2020.
    - "Economic Analysis of Intercompany Transactions from Kansanshi Mining PLC to FQM Finance Ltd.," March 13, 2020.

43. 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.

44. 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.

45. 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.
    - Deposition Testimony, Washington, DC, September 20, 2019.

- "Expert Rebuttal Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B)," September 5, 2019.
- "Expert Report of Brian C. Becker, Ph.D. Pursuant to Fed.R.Civ.P. Rule 26(a)(2)(B)," August 16, 2019.

46. James E. Bennett, Jr. et al vs. Roy J. Moore et al, District Court, 150th Judicial District, Bexar County, Texas, Cause No. 2017CI05787.
    - Trial Testimony, San Antonio TX, April 5, 2019.
    - "Second Supplement to Damages Expert Report of Brian C. Becker, Ph.D.," March 27, 2019.
    - "Supplement to Damages Expert Report of Brian C. Becker, Ph.D.," March 6, 2019.
    - "Affidavit of Brian C. Becker, Ph.D.," February 22, 2019.
    - Deposition Testimony, Washington, DC, January 24, 2019
    - "Damages Expert Report of Brian C. Becker, Ph.D.," January 4, 2019.

47. 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.

48. 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," Updated as of November 14, 2018.
    - "Rebuttal Analysis of Expert Report of Dr. Sanjay Unni Dated August 4, 2015," September 18, 2015.

49. The Coca-Cola Company and Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket No. 31183-15.
    - Trial Testimony, Washington, DC, April 24, 2018.
    - Deposition Testimony, Washington, DC, November 29, 2017.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," September 29, 2017.
    - "Expert Report of Brian C. Becker, Ph.D.," June 28, 2017.

50. 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).
    - Deposition Testimony, Houston, Texas, October 5, 2017.
    - "Rebuttal Expert Report of Brian C. Becker, Ph.D.," September 22, 2017.
    - "Damages Expert Report of Brian C. Becker, Ph.D.," July 28, 2017.

51. 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.
    - "Supplemental Expert Report of Brian C. Becker," September 6, 2017.
    - Deposition Testimony, Washington, DC, July 20, 2016.
    - "Reply Class Certification Report of Brian C. Becker," February 12, 2016.
    - "Class Certification Report of Brian C. Becker," December 21, 2015.

52. LISCR, LLC Claimant v. Applied Information Sciences, Inc., Respondent, The American Arbitration Association, Case No. 01-15-0005-7786-1-JB.
    - Trial Testimony, Washington, DC, August 8, 2017.
    - "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.

53. 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

54. 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.
    - "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.
    - "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.
    - "Economic Analysis of the Intercompany Prices Between Guidant (and Successor) Related Entities: 2001-2007," 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.
    - "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.

55. 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.

56. 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).
    - Trial Testimony, Alexandria, Virginia, August 19-20, 2015.
    - Deposition Testimony, Washington, DC, June 5, 2015.
    - "Rebuttal Analysis of W. Todd Schoettelkotte Report Dated May 18, 2015," June 3, 2015.
    - "Expert Report of Brian C. Becker," April 27, 2015.

57. 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).
    - Testimony at Hearing, Washington, DC, May 14, 2015.
    - "Economic Analysis of Dumping of Certain Steel Nails from Korea, Malaysia, Oman, Taiwan, and Vietnam," May 6, 2015.

58. Medtronic, Inc. and Consolidated Subsidiaries v. Commissioner of Internal Revenue, United States Tax Court, Docket No. 6944-11.
    - Trial Testimony, Chicago, Illinois, March 10, 2015.
    - "Critical Analysis of Taxpayer's October 2014 Expert Reports," December 3, 2014.

59. 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.
    - Deposition Testimony, Washington, DC, February 19, 2015.
    - "Expert Report of Brian C. Becker," January 22, 2015.

60. 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.
    - Trial Testimony, Sydney, Australia, October 14-16, 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.
    - "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 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 2 August 2013," August 2, 2013.

61. 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.

62. Eastman Kodak Company, Plaintiff v. Ricoh Company, Ltd., Defendant, United States District Court, Southern District of New York, Case No. 12-CV-3109 (DLC).
    - "Declaration of Brian C. Becker in Support of Ricoh Company, Ltd.'s Motion for Relief from Judgment," February 26, 2014.
    - "Expert Report in Eastman Kodak Company, Plaintiff v. Ricoh Company, Ltd., Defendant," September 23, 2013 Supplement, October 12, 2013 Second Supplement.
    - Deposition Testimony, Washington, DC, August 8, 2013.
    - "Expert Report in Eastman Kodak Company, Plaintiff v. Ricoh Company, Ltd., Defendant," July 8, 2013.

63. 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).
    - "Rebuttal Analysis of Expert Report and Videotaped Deposition Testimony of Michael G. Kessler," February 3, 2014.
    - "Economic Analysis of Intercompany Transfers Between Altec Lansing, LLC and Altec Lansing, BV: 2010-2012," December 9, 2013.

64. In Re: DeCoro USA, Ltd., Debtor, Chapter 11 Bankruptcy, United States Bankruptcy Court, Middle District of North Carolina, Case No. 09-10846.
    - Trial Testimony, Greensboro, NC, September 24, 2013.

- Deposition Testimony, Washington, DC, November 2, 2012.
- "Economic Analysis of Intercompany Transactions Between DeCoro USA and DeCoro Ltd.: 2004-2007," September 11, 2012.

65. 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.

66. 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),
    - Deposition Testimony, Washington, DC, May 10, 2012.
    - "Supplement Report," May 4, 2012
    - "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.

67. 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.

68. 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.
    - Trial Testimony, Toronto, Canada, November 1-16, 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.
    - "Economic Analysis of Receivables Transactions Involving McKesson Canada Corporation and McKesson International Holdings III S.ar.l.: Fiscal Year 2003," April 4, 2011.

69. 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.

70. 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.
    - Declaration, March 11, 2011.
    - Deposition Testimony, Washington, DC, November 10, 2010.
    - "Valuation Expert Report," October 8, 2010.

71. 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.

72. Marine Hose Antitrust Litigation, United States District Court, Southern District of Florida, Miami Division, Master Docket No. 08-MDL-1888-GRAHAM/TURNOFF.
    - Deposition Testimony, Washington, DC, July 9, 2010.
    - "Valuation Expert Report," June 16, 2010.

73. 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.
    - "Second Statement of Brian Charles Becker," June 30, 2010.
    - "Statement of Brian Charles Becker," March 31, 2010.

74. 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.
    - Trial Testimony, San Diego, CA, February 23, 2010.
    - "Economic Analysis of the Transfer Prices Between Weekend Warrior Trailers, Inc. and Leading Edge Designs, Inc.: 2002-2004," January 22, 2010.

75. 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.
    - Trial Testimony, Melbourne, Australia, July 29-30, 2009.
    - "Third Statement of Brian C. Becker," May 15, 2009.
    - "Second Statement of Brian C. Becker," March 23, 2009.
    - "Statement of Brian C. Becker," March 2, 2009.

76. General Electric Capital Canada Inc. v. Her Majesty the Queen, Tax Court of Canada, Court File No. 2006-1385(IT)G.
    - Trial Testimony, Toronto, Canada, June 17, 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.
    - "Economic Analysis of the Guarantees Made by General Electric Capital Corporation to General Electric Capital Canada, Inc.: 1996–2000," April 14, 2009.

77. Balaban v. AutoZone Stores, Inc. et al., United States District Court, Southern District of Florida, Case No. 07-80826.
    - Deposition Testimony, Washington, DC, June 27, 2008.
    - "Damages Rebuttal Expert Report," June 16, 2008.

78. 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.

79. Leslie J. Leff et. al., v. Morgan Lewis & Bockius, LLP, JAMS Arbitration Hearing.
    - Testimony, Philadelphia, PA, April 19, 2007.
    - "Valuation Expert Report," March 15, 2007.

80. 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.

81. GlaxoSmithKline Holdings (Americas) Inc., Petitioner v. Commissioner of Internal Revenue, Respondent, United States Tax Court, 117 T.C. No. 1.
    - "Economic Analysis of Transfer Prices and Royalties for Licensed Pharmaceutical Products Between Glaxo, Inc. and Related Entities: July 1, 1988 - December 31, 2000," August 29, 2006.

82. 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.
    - "Affidavit of Brian C. Becker, Ph.D. in Support of Plaintiffs' Initial Discovery Plan," May 23, 2006.
    - "Third Affidavit of Brian C. Becker, Ph.D.," April 6, 2004.
    - "Second Affidavit of Brian C. Becker, Ph.D.," January 16, 2004.
    - "Affidavit of Brian C. Becker, Ph.D.," January 6, 2004.

83. Re Appraisal Between, Duane Reade, Inc., and St. Paul Fire and Marine Insurance Company, No. 02 Civ. 7676(JSR).
    - Appraisal Panel Hearing, Trial Testimony, New York, NY, April 27, 2005.
    - "Economic Analysis of Sales Dispersion And "Make-Up" Sales," December 16, 2004.
    - "Affidavit of Brian C. Becker," December 16, 2004.

84. Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products from Brazil, Japan, and Russia, United States International Trade Commission, Investigations Nos. 701-TA-384 and 731-TA-806-808 (Review).
    - "The Steel Industry: An Automotive Supplier Perspective," Testimony at Hearing, Washington, DC, March 2, 2005.

85. The People of the State of New York, against Theodore C. Sihpol, Supreme Court of the State of New York, County of New York, Indictment No. 1710/2004.
    - "Affidavit of Brian C. Becker, Ph.D., Submitted in Support of Defendant's Motion to Dismiss the Indictment and Inspect the Grand Jury Minutes," February 9, 2005.

86. 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,
    - Deposition Testimony, Newark, NJ, January 28, 2005.
    - "Fair Market Value Estimate of the But-For Commissions Earned by Maitake Products, Inc. from August 17, 2001 Through April 10, 2006," December 10, 2004.

87. 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.
    - Deposition Testimony, Washington, DC, August 24, 2004.
    - "Affidavit of Brian C. Becker," August 10, 2004.

88. 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.
    - "Economic Analysis of Colortyme's Lost Profits," August 18, 2004.

89. 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.
    - "Punitive Damages Report," May 19, 2004.

90. 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).
    - Testimony at Hearing, Washington, DC, June 17, 2003.
    - "Assessing the Impact of Imported Frozen Basa and Tra Fillets from Vietnam on the U.S. Frozen Catfish Fillet Industry" (with A. Salzberg), June 11, 2003.

91. 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.
    - "Rebuttal Valuation of Estate of Josephine Thompson's Shares in Thomas Publishing Company," May 27, 2003
    - "Valuation of Estate of Josephine Thompson's Shares in Thomas Publishing Company as of May 2, 1998," February 14, 2003.

92. 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.
    - "Analysis of Xentex's Expenses."

93. 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.
    - Trial Testimony, Georgetown, DE, March 4, 2003.
    - Deposition Testimony, Washington, DC, February 27, 2003.
    - "Insolvency Analysis Regarding Xentex Technologies, Inc. as of February 7, 2003," February 7, 2003.

94. Ferrovanadium from China and South Africa, United States International Trade Commission, Inv. Nos. 731-TA-986 and 987.
    - Testimony at Hearing, Washington, DC, November 22, 2002.
    - Testimony at Hearing, Washington, DC, December 17, 2001.

95. White Paper Submission to the Federal Communications Commission Regarding Spectrum Auction 46, Washington, DC.
    - "The State of Venture Capital Investment in the U.S. Telecommunications Sector," September 20, 2002.

96. Jerry Brown vs. Education Services International, Judicial Arbitration and Mediation Services, Inc. (JAMS) Arbitration.
    - "Economic Damages Report," Washington, DC, April 4, 2002 (written testimony).

97. Various Quota Remedies for Hot Bar/Light Shaped Steel, Rebar, and Welded Tubular Products, United States International Trade Commission, Inv. No. TA-201-73.
    - Post-hearing report, November 14, 2001.
    - Testimony at Hearing, Washington, DC, November 8, 2001.
    - "COMPAS Economic Analysis of Various Quota Remedies for Hot Bar/Light Shaped Steel, Rebar, and Welded Tubular Products (Products 9, 11, and 20)," October 29, 2001.

98. Muze, Inc. vs. Alliance Entertainment Corp; Matrix Software, Inc., and Eric Weisman; and Michael Erlewine; and Does 1 through 10, inclusive, United States District Court, Central District of California, Western Division, Case No. 00 – 00620 RSWL (CWx),
    - Deposition Testimony, Los Angeles, CA, April 3, 2001.
    - "Expert Report of Brian C. Becker, Ph.D.," March 2, 2001.

99. William A. Clutter d/b/a BC Transportation Consultants, Petitioner v. Transportation Services Authority of Nevada, Respondent, District Court, Clark County, Nevada, Case No. A387827, Dept. No. VII, Docket No. P.
    - "Economic Expert Report," (written report and affidavit), December 11, 2000.

100. Uranium Imports from Uzbekistan, United States International Trade Commission, Inv. Nos. 731-TA-539-C, E and F (Review).
    - Testimony at Hearing, Washington, DC, June 13, 2000 (with A. Wechsler).
    - "Economists' Expert Report on Uzbekistan Imports, An Economic Assessment of the Impact of Termination of the Investigation of Uranium Imports from Uzbekistan," June 5, 2000.

101. Uranium from Kazakhstan, Tajikistan, and Ukraine, United States International Trade Commission, Inv. No. 731-TA-539-A (Final), United States International Trade Commission.
    - Economic Witness on Uranium from Kazakhstan, Testimony at Hearing, Washington, DC, June 9, 1999 (with A. Wechsler).

102. 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.
    - Trial Testimony, Ottawa, Canada, September 15, 1998.
    - "Expert Report in the Matter of Dumped Certain Prepared Baby Foods Originating in or Exported from The United States of America," August 10, 1998.

103. Titanium Sponge from Japan, Kazakhstan, Russia, and Ukraine, United States International Trade Commission, Investigations Nos. 751-TA-17-20.
    - Economic Witness on Changed Circumstances Review for Titanium Sponge from Japan, Kazakhstan, Russia, and Ukraine, Testimony at Hearing, Washington, DC, June 8, 1998.

104. 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.

105. Dexsil Corporation v. Commissioner of Internal Revenue. United States Tax Court, Executive Compensation Case # 1349-93.
    - "An Economic Analysis of the Compensation paid to Executives of the Dexsil Corporation 1989-1990" (written testimony, with G. Godshaw), June 8, 1994.

PUBLISHED PAPERS AND BOOKS

1) *Of Pardons and Presidents*, Palmetto Publishing, 2025. ISBN 979-8-8229-8426-4 (Paperback), 979-8-8229-8425-7 (Hardcover), 979-8-8229-8427-1 (eBook), Gerald R. Ford Library Book Talk. (Biography nonfiction).
2) *Pardonable*, BookBaby, 2023. ISBN 979-8-35092-185-4 (Paperback), 979-8-35092-186-1 (eBook). (Historical fiction).
3) *Unpardonable*, BookBaby, 2019. ISBN 978-1-54399-344-8 (Paperback), 978-1-54399-345-5 (eBook), 978-1-667891163 (Audiobook). (Historical fiction).
4) "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.
5) "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.
6) "Projected and Actual Profits' Impact on Licensees," *Tax Management Transfer Pricing Report*, Vol. 17, No. 11, October 9, 2008, pp. 461-466.
7) "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.
8) "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.
9) "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).
10) "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.
11) "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.
12) "Cost Sharing Buy-Ins," *Corporate Business Taxation Monthly*, Vol. 3, No. 3, December 2001, pp. 26-35.
13) "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.
14) "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.
15) "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).
16) "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).

17) "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).

18) "The Control Premium: An Initial Look Into a Strict Monetary Value Approach," *Business Valuation Digest*, Vol. 5, No. 1, July 1999, pp. 12-15.

19) "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).

20) "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).

21) "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.

22) "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).

23) "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).

24) "Minority Interests in Market Valuation: An Adjustment Procedure," *Business Valuation Review*, Vol. 16, No. 1, March 1997, pp. 27-31.

25) "Capital Adjustments: A Short Overview," *Tax Management Transfer Pricing Report*, Vol. 5, No. 19, January 29, 1997, pp. 613-619.

26) "Multiple Approaches to Valuation: The Use of Sensitivity Analysis," *Business Valuation Review*, Vol. 15, No. 4, December 1996, pp. 157-160.

27) "The Robin Hood Bias: A Study of Biased Damage Awards," *The Journal of Forensic Economics*, Vol. 9, No. 3, Fall 1996, pp. 249-259.

28) "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.

29) "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.).

30) "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.

31) "Philadelphia's Luxury Hotels: Boom or Bust?," *The Cornell Hotel and Restaurant Administration Quarterly,* Vol. 33, No. 2, April 1992, pp. 33-42.

PROFESSIONAL EXPERIENCE

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

LECG, L.L.C., Washington, DC, (1999-2001)
Senior Managing Economist, Managing Economist

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

UNIVERSITY TEACHING

JOHNS HOPKINS UNIVERSITY, Washington, DC, (1997-2002)
Visiting Professor of Finance

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

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

THE WHARTON SCHOOL OF UNIVERSITY OF PENNSYLVANIA, Philadelphia PA, (1989-1990)
Instructor of Applied Economics

BOARD AND PRO BONO SERVICE

The Gerald R. Ford Presidential Foundation, The Mathematical Association of America, The National Economic Council, Thomas Jefferson High School for Science and Technology

RECENT PROFESSIONAL SEMINARS

1) "Transfer Pricing Developments and U.S. Economic Policies," International Fiscal Association 2026 Meeting, Queenstown, NZ, February 20, 2026.
2) "Intellectual Property Valuations Under Dispute in Recent Transfer Pricing Litigation," MinterEllison, Sydney, Australia (virtual), May 23, 2024.
3) "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).
4) "Economic Disputes in Transfer Pricing Litigation," King & Wood Mallesons, Melbourne, Australia, December 5, 2022.
5) "Is Whistleblowing Under the Federal False Claims Act Over?" Panelist, *Cut to the Chase* Podcast, Miami, Florida (virtual), October 18, 2022.
6) "Using Experts in State Tax Matters," Panelist, ABA Tax Section, 2022 Fall Meeting, Dallas, Texas, October 14, 2022.
7) "Recent Transfer Pricing Litigation Around the World," Mayne Wetherell, Auckland, New Zealand (virtual), October 26, 2021.