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Deloitte Financial Advisory Services LLP

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### **Mimi Justice**

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### **Profile**

Mimi H. Justice is a Partner in Deloitte Financial Advisory Services LLP (“Deloitte FAS”) in Costa Mesa, California. Ms. Justice leads global teams in performing royalty investigations. She also provides expert testimony and consulting services involving financial, accounting and economic analyses related to complex business disputes and transactions. Her industry experience includes life sciences, medical products, telecommunications, semiconductor, aerospace, oil and gas, construction, entertainment, financial services, and consumer products. Ms. Justice is a frequent lecturer on intellectual property matters.

She has worked with clients in civil and criminal disputes and during investigations in the following areas:

- IP Damages including Patent, Copyright, Trademark, Trade Dress, Trade Secret
- Commercial/contract disputes
- Antitrust including Robinson Patman, California 17200, False Advertising, Below Cost Pricing
- Late Fee Litigation and Policy Setting
- Claims for Breach of Fiduciary Duty
- Post Acquisition and Earn Out Disputes
- Fraud
- Alter Ego
- Business Interruption Claims
- Shareholder/Partnership disputes
- Wrongful termination
- Royalty and licensing investigations

### **Sample Experience**

- Analyzed product costs and pricing on behalf of an eye care products manufacturer in response to claims of unfair pricing.
- Provided expert testimony at trial (jury) on the issue of damages in a patent infringement dispute involving a medical device.
- Provided expert testimony at trial (bench) in a fraud dispute in the computer peripherals industry on the issues of damages and certain factual matters regarding the movement and sale of product.

- Analyzed damages and provided deposition testimony on behalf of medical device company in clinical stage development related to claims of delay in the FDA approval process.
- Performed a cost study related to allegations of California UPA below cost pricing on behalf of plaintiff. Prepared Rule 26 expert report and provided deposition testimony.
- Performed a cost study of a residential real estate franchise in connection with below cost pricing allegations.
- Performed a cost study to assess liability in a California UPA below cost pricing dispute for a rental car company. Assisted counsel in rebuttal of opposing expert claims for damages.
- Analyzed damages in response to allegations of excessive late fee charges on behalf of cable television providers. Performed cost study to determine whether or not late fees charges were excessive.
- Analyzed damages including preparing rebuttal opinion to plaintiff's claimed restitution damages in a breach of contract and California Unfair Practices Act dispute related to distribution of irrigation products.
- Analyzed damages in a trademark infringement case involving radio stations and the alleged improper use of station call letters.
- Analyzed damages and provided deposition testimony on behalf of defendant in a Robinson Patman volume discount dispute.
- Analyzed damages and provided Rule 26 expert report testimony in a patent infringement dispute on behalf of plaintiff involving access control systems. Provided written testimony regarding lost profits and reasonably royalty damages.
- Analyzed disgorgement damages related to claims of copyright and domain name infringement in the publishing industry.
- Analyzed the impact of a collapsed transmission tower to the television and radio stations that broadcast from the tower. Determined the lost business arising from the reduced signal broadcast while a temporary tower was in place. Negotiated on behalf of the television station at mediation.
- Led project to assist a major electric utility company to quantify future business interruption losses that would arise from planned environmental remediation at a sensitive museum site. Participated in settlement negotiations on behalf of the utility company.
- Analyzed film performance and assessed damages related to a claim for breach of fiduciary damages involving a film partnership.

- Analyzed trademark infringement damages on behalf of a skate shoe manufacturer targeting the skateboard market.
- Analyzed copyright infringement damages on behalf of a property information and map imaging company.
- Analyzed patent infringement damages on behalf of a manufacturer of high definition televisions.
- Calculated copyright infringement damages on behalf of a modular classroom manufacturer.
- Analyzed lender liability damages involving a planned railroad enthusiast based theme park in Las Vegas.
- Analyzed damages involving breach of contract and theft of trade secrets in the computer learning center franchise business.
- Analyzed patent infringement damages related to electronic testing equipment.
- Analyzed patent infringement damages on behalf of a manufacturer of virtual reality headgear.
- Analyzed damages on behalf of plaintiff in a trade dress infringement dispute involving pool-cleaning systems.
- Refuted a damages claim for over \$100 million in a theft of trade secret dispute in the semiconductor distribution industry involving the movement of more than sixty salespeople to a competitor.
- Assessed business interruption losses experienced by a major computer distributor resulting from a computer system outage. Prepared claim for loss. Represented the distributor in negotiations with insurer. Provided deposition testimony.
- Refuted a claim for more than \$600 million for breach of fiduciary duty due to the alleged mismanagement of an insurance company.
- Determined patent infringement lost profits and reasonable royalty for a saw manufacturer.
- Testified at deposition concerning damages arising from a leasehold termination at a retail location.
- Provided analysis of the financial management of over 50 terminated tool distributors. Also calculated lost earnings in approximately one-third of these cases.
- Testified at two trials (jury) on behalf of defendant on issues related to the financial position of a defendant charged with criminal arson.
- For a Fortune 500 company, directed royalty inspections relating to the license of wireless communications technology to international manufacturing companies.

Work involved analyzing license agreements and manufacturing and sales records, testing reported sales and expenses, and reporting on issues identified. Identified underreported sales, unlicensed sales, unsupported royalty adjustments, and undisclosed business relationships. Client collected additional royalty fees.

- Performed distributor investigations on behalf of US semiconductor manufacturer. Performed testing of physical inventory and invoice documentation. Procedures included inquiry and reporting regarding processes for the storage of inventory, the treatment of defective and damaged inventory, and processes for the return of goods to inventory.
- Directed incurred cost investigations of construction contractors on behalf of The Office of Inspector General of one of the nation's largest school districts to determine whether costs claimed under fixed price, time and materials and professional services construction contracts were incurred, allowable and adequately supported under the terms of the contracts between the contractors and the school district.
- Assisted team with royalty investigation related to license of pharmaceutical products.
- Directed team performing royalty investigation in financial services industry. The owner of proprietary algorithms engaged us to investigate its licensees to help identify potential underpayments of royalty revenues. Developed an understanding of the licensees process for capturing use of the algorithms, including the programming code and logic used in the licensee's royalty reporting software, and reverse engineered the code, in order to determine whether the royalties were being reported according to the terms of a complex tiered license agreement. As a result of efforts, identified a number of issues involving the incomplete capture of royalty-bearing transactions for client.

### **Professional Affiliations**

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Public Law Center, Board Member
- Licensing Executives Society
- Planning Member for the USC Intellectual Property Institute
- Association of Business Trial Lawyers, Associate Member

### **Education and Certifications**

- University of California at Los Angeles: MBA
- University of Utah: BA
- Certified Public Accountant, States of California and South Dakota

### Testimony – Recent 5 Years

**Case Title:** Exergen Corporation v. S.A.A.T. Systems Application of Advanced Technology Ltd, Daiwa Products, Inc., Daiwa Products, Inc., and CVS Corporation  
**Case Filed:** U.S. District Court – District of Massachusetts  
**Year:** 2005  
**Testimony:** Trial

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**Case Title:** SteelCo, Inc. v. Lippert Components, Inc.  
**Case Filed:** U.S. District Court – Central District of California  
**Year:** 2004  
**Testimony:** Deposition

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**Case Title:** Grand Sprinkler, Inc. v. The Toro Company, et.al  
**Case Filed:** U.S. District Court – District of Arizona  
**Year:** 2004  
**Testimony:** Deposition

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**Case Title:** Symbion Research International, Inc. v. Biofem, Inc.  
**Case Filed:** Ventura, CA – Superior Court  
**Year:** 2003  
**Testimony:** Deposition

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