



Curriculum Vitae

Clarke B. Nelson, CPA, ABV, CFF, CGMA, MBA
Senior Managing Director and Founder
Fact Forensics LLC

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With over 25 years of professional experience, Mr. Nelson has been qualified as an expert in various federal and state courts, issued findings on matters in arbitration, mediation, and the International Trade Commission (ITC) and has testified in numerous high-profile matters, including claims for 10-figure damages.

In addition to his experience in intellectual property matters including patent infringement, trademark infringement, trade secret misappropriation, copyright infringement, and royalty compliance audits, Mr. Nelson also provides expert analysis in forensic accounting, antitrust, breach of contract, valuation, financial and fraud investigations, IP licensing and strategy, and other matters. He previously spent many years at international forensic and litigation consulting firms, including a “Big Five” accounting and consulting firm.

Mr. Nelson received his MBA degree from The Wharton School, University of Pennsylvania and his bachelor of science degree in accounting from Brigham Young University. He is a Certified Public Accountant, a Chartered Global Management Accountant, and is Accredited in Business Valuation and Certified in Financial Forensics by the AICPA.

Expert Testimony

Mr. Nelson has testified in court proceedings (jury and bench) in various jurisdictions including:

- Northern District of California
- Southern District of California
- Northern District of Indiana
- Western District of Tennessee
- Eastern District of Texas
- California Superior Court
- District of Utah
- Utah Third District Court
- Utah Fourth District Court
- American Arbitration Association
(California, Texas, Utah)

In addition, Mr. Nelson has testified in deposition in many additional jurisdictions including:

- Central District of California
- Court of Chancery of the State of Delaware
- District of Delaware
- Middle District of Florida
- Northern District of Georgia
- Northern District of Illinois
- Southern District of New York
- District of Maryland
- District of New Mexico
- Northern District of Ohio
- Western District of Pennsylvania
- Southern District of Texas
- Eastern District of Virginia
- Western District of Washington

Mr. Nelson has testified as an expert witness and/or consulted on a variety of matters including:

- Accounting / GAAP
- Alter Ego
- Antitrust
- Bankruptcy
- Breach of Contract
- Breach of Fiduciary Duty
- Class Action
- Copyright Infringement
- False Advertising (Lanham Act)
- Forensic Investigations / Fraud
- Government Contracts
- Joint Venture and Profit Sharing
- Licensing and Market Assessment
- Patent Infringement
- Real Estate & Construction
- Revenue Recognition
- Royalty Audit / Compliance
- Securities
- Solvency
- Trade Dress

- Trademark Infringement
- Trade Secret Misappropriation
- Unfair Competition
- Valuation

Representative Industries

- Airline
- Ammunition
- Apparel / Fashion
- Asphalt Paving
- Automotive
- Banking
- Biotech
- Building Materials
- Call Center
- Computers
- Construction
- Consumer Electronics
- Consumer Goods
- Credit Card Processing
- Educational software
- Financial Services
- Flooring
- Gaming / Gambling
- Government
- Hard Drive
- Healthcare
- Health & Fitness
- Home Security
- Insurance
- Medical Laboratory
- Medical Information
- Newspaper Publishing
- Nutritional Supplement
- PCI Compliance
- Pest Control
- Pharmaceutical
- Plumbing
- Real Estate Development
- Retail / Department Store
- Satellite TV
- Semiconductor
- Software
- Telecom
- Video Game & Devices
- Video Game Publishing
- Wearable Devices
- Wireless Communication

License / Certifications

During his career, Mr. Nelson has earned the following licenses and certifications:

- Certified Public Accountant (CPA)
- Accredited in Business Valuation (ABV)
- Certified in Financial Forensics (CFF)
- Chartered Global Management Accountant (CGMA)

Education

- Master of Business Administration, The Wharton School, University of Pennsylvania
- Bachelor of Science, Accounting, Brigham Young University

Current / Past Professional Affiliations

- American Institute of Certified Public Accountants
- Utah Association of Certified Public Accountants
- Licensing Executives Society, Chair, Salt Lake Chapter
- Intellectual Property Owners Association
- BYU Management Society, Board of Directors, Salt Lake Chapter
- Utah Information Technology Association (now Utah Technology Council)

Publications / Presentations / Speaking Engagements

- Speaker – “Lost Profits Damages,” David K. Winder Intellectual Property American Inn of Court, March 2021.
- “Intellectual Property Damages Panel,” Utah Bar Association, IP Summit
- “Are the Bridges to Commerce Safer? A Panel Discussion of Federal and State ‘Anti-Troll’ Measures,” Licensing Executives Society
- “Economic Hurdles to Injunctions and Exclusion Orders,” Licensing Executives Society Webinar
- “Patent Infringement Damages and Expert Reports,” Brigham Young University, J. Reuben Clark Law School
- “Intellectual Property Portfolio Management – When and How to Deal with Underreporting,” The IP Legal Minute
- “The Convergence of Recent Case Law and How Uniloc, ResQnet, and Cornell Federal Circuit Decisions May Impact the Value of Your IP,” Licensing Executives Society, San Francisco, CA Chapter
- Panelist – “Enforcing the License Agreement: Royalty Audits, Collections, and Litigation,” State Bar of California
- “Patent Infringement Damages,” Brigham Young University, J. Reuben Clark Law School
- Guest Lecturer – “Patent Law Remedies & Patent Damages,” University of Utah Law School
- “Working with Consultants and Expert Witnesses,” General Counsel/External Counsel forum (co-presented with Howrey LLP)
- “Intellectual Property Royalty Compliance,” Licensing Executives Society, Salt Lake City Chapter
- “Recent Decisions Affecting Damages in Patent Litigation,” Law Seminars International.
- “Patent Damages After eBay,” California Society of CPAs
- “Consulting Case Competition,” Brigham Young University

- “Commonly Debated Issues in Performing Economic Damages Analyses in Intellectual Property Matters,” Chapter 5 in Economic Damages in Intellectual Property - A Hands-On Guide To Litigation, Wiley, 2006 (co-authored with Chase Perry, Elizabeth Whitaker).
- “Recent CAFC Decisions Affecting Damages,” IP Section, Utah State Bar
- “Intellectual Property Law,” Salt Lake Community College
- “Financial Consulting in Litigation,” Brigham Young University, Management Consulting Club

Professional Experience

- **InFact Experts LLC**, Founder, 2016 – Present
- **Fact Forensics LLC**, Senior Managing Director / Managing Member, 2016 – Present
- **Granite School District**, Board of Education, 2021 – Present.
- **Berkeley Research Group, LLC**, Managing Director, 2011 – 2016
- **FTI Consulting, Inc.**, Senior Managing Director, 2003 – 2011
- **LECG LLC**, Managing Consultant, 2002 to 2003
- **Arthur Andersen LLP**, Manager, 1997 – 2002