

Jed Greene is a Principal at Five Corners Group. Mr. Greene has 20 years of experience handling various matters involving intellectual property disputes, commercial litigation and fraud investigations. He also advises companies on various intellectual property issues, including licensing, acquisition, valuation, patent filings, and patent litigation risk assessment. Prior to joining Five Corners Group, Mr. Greene led the commercial litigation practice at Seiler LLP and worked in the litigation consulting practices of FTI Consulting, Inc., LECG, LLC and Hemming Morse, Inc.

Mr. Greene has worked on over 100 matters including fraud investigations, patent infringement, misappropriation of trade secrets, breach of contract disputes, trademark infringement, business interruption, anti-trust violations, accountants' liability actions, false advertising, troubled acquisitions, and employment disputes.

Mr. Greene is a Certified Public Accountant (CPA), a Certified Management Accountant (CMA), and Certified in Financial Forensics (CFF). Mr. Greene also serves as an adjunct professor in the Forensic Accounting Program at Golden Gate University.

Certifications

Certified Public Accountant, State of California (active)	1998
Certified Management Accountant (active)	2004
Certified in Financial Forensics (active)	2008

Education

University of California, Santa Barbara
B.A. Business Economics, Emphasis in Accounting

Professional Affiliations

Member, American Institute of Certified Public Accountants

- ◆ Economic Damages Task Force (2006 to 2011)
- ◆ Instructor – Economic Damages/Individuals: Financial Forensic Accounting Series – CFF Credential Training (2010 – present)

Member, California Society of CPAs

- ◆ State Council (2003 to 2007, 2009 to 2014)
- ◆ Board of Directors, State Council (2009 to 2011)
- ◆ Nominations Committee of State Council (2006 to 2008)
- ◆ State Economic Damages Section (2006 to 2015)
- ◆ State Litigation Steering Committee (2006 to 2007)
- ◆ Board of Directors, San Francisco Chapter (2001 to 2015)
- ◆ President (2013 to 2014), First Vice-President (2012 to 2013), Second Vice-President (2011 to 2012), Secretary (2010 to 2011), and Treasurer (2009 to 2010), San Francisco Chapter
- ◆ Co-Chair, San Francisco Litigation Consulting Services Committee (2006 to 2008)



Member, Licensing Executives Society

Member, Institute of Management Accountants

Golden Gate University Forensic Accounting Program

- ◆ Advisory Board Member (2009 to present)
- ◆ Adjunct Professor (2009 to present)
 - ◇ Instructor, *Lost Wages and Employment Litigation*
 - ◇ Instructor, *Economic Damages*
 - ◇ Instructor, *Intellectual Property*
 - ◇ Guest Instructor, *Introduction to Forensic Accounting*

Treasurer, Downtown San Rafael Business Improvement District (2017 to present)

Steering Committee Member (Alternate), San Rafael General Plan 2040 (2018 to present)

Professional Experience

Five Corners Group <i>Principal</i>	2011 – Present
Golden Gate University <i>Adjunct Professor</i>	2009 – Present
Carneros Bay <i>Chief Financial Officer</i>	2015 – 2016
Seiler, LLP <i>Principal</i>	2009 – 2011
FTI Consulting, Inc. <i>Director</i>	2006 – 2009
LECG, LLC <i>Senior Managing Consultant</i>	2006
Hemming Morse, Inc. <i>Senior through Manager</i>	1998 – 2006
McGowan Guntermann <i>Accountant through Senior Accountant</i>	1995 – 1998



Presentations

- ◆ *"Forensic Accounting"*, San Rafael Rotary Club, San Rafael, CA, 2017
- ◆ *"Update on Intellectual Property Damages"*, Economic Damages Section, California Society of CPAs, Oakland, CA, 2012
- ◆ *"Case Law Review: Highlights from Recent Damages Cases"*, AICPA National Forensic Accounting Conference, Chicago, IL, 2011
- ◆ *"Ten Key Economic Damages Cases of 2010"*, Economic Damages Section, California Society of CPAs, Los Angeles, CA, 2011
- ◆ *"Understanding and Utilizing Financial Statements"*, Wilson, Sonsini, Goodrich & Rosati, Palo Alto, CA, 2008
- ◆ *"Patent Damages After eBay"*, Litigation Consulting Committee, California Society of CPAs, San Francisco, CA, 2007 (panel moderator)
- ◆ *"Expert Witnesses"*, Thelen, Reid, Brown, Raysman & Steiner, San Francisco, CA, 2007
- ◆ *"Litigation Consulting and Forensic Accounting"*, California Society of CPAs, Riverside, CA, 2006
- ◆ *"Backdated Options: What You Need to Know"*, Litigation Consulting Committee, California Society of CPAs, San Francisco, CA, 2006 (panel moderator)
- ◆ *"A Career in Accounting"*, Dominican College, San Rafael, CA, 2006
- ◆ *"Forensic Accounting and Litigation Consulting"*, UC Santa Barbara, Accounting Association, 2006
- ◆ *"Patent Damages"*, California Society of CPAs, San Francisco, CA, 2005
- ◆ *"Expert Pitfalls"*, California Society of CPAs, San Francisco, CA, 2005
- ◆ *"Forensic Accounting"*, UC Santa Barbara, Accounting Association, 2005
- ◆ *"Calculating Damages in Patent Infringement"*, Hemming Morse, Inc., San Francisco, CA, 2005
- ◆ *"Getting Certified"*, California Society of CPAs, Young Professionals Committee, San Francisco, CA, 2004
- ◆ *"How to Avoid Pitfalls in Expert Testimony"*, California Society of CPAs, San Francisco, CA, 2003
- ◆ *"Understanding the Power of Discounting in Damages"*, Barristers Club, San Francisco, CA, 2002
- ◆ *"Intellectual Property Damages"*, Federal Bureau of Investigation, Quantico, VA, 2001
- ◆ *"The SEC, Fraud and the Auditor"*, California Society of CPAs, Accounting and Auditing Group, Santa Barbara, CA, 2000
- ◆ Hastings College of Law, College of Advocacy, Participated in Business Litigation Institute Seminar as Expert Witness, 2000
- ◆ *"Calculating Damages in Patent Infringement: A Case Study"*, Hemming Morse, Inc., San Francisco, CA, 2000
- ◆ *"Understanding Financial Statements"*, Miller, Starr & Regalia, Walnut Creek, CA, 1999



Publications

- ◆ "Best Practices for Early Patent Damages Contentions", San Francisco Daily Journal, January 2018
- ◆ "Rebalancing Your IP Portfolio", Licensing Executive Society Insights, June 2015 (co-author)
- ◆ "Recent Patent Law is Diminishing the Value of United States Patents", Licensing Executive Society Insights, March 2015
- ◆ "Using Google Scholar to Research Case Law and a Review of Recent Cases", National Litigation Consultants' Review, Summer 2012 (co-author)
- ◆ "New Federal Discovery Rules for Experts", Financial Expert, Winter 2011
- ◆ "A Rule of Thumb in Patent Damages?", The Witness Chair, Summer 2005
- ◆ "CPA: A License to Lead", Candidate Connection, published by the California Society of CPAs, Fall 2004

Selected Experience

Intellectual Property Consulting

- ◆ Created a risk model to assess the potential exposure of patent litigation for new product launches for a Fortune 500 company.
- ◆ Assisted in the start-up and development of an intellectual property licensing and technology company.
- ◆ Analyzed the potential market and potential damages in a pre-litigation assessment of alleged trade secrets misappropriation.
- ◆ Developed an outbound licensing policy for the intellectual property owned by a storage router manufacturer.
- ◆ Assisted in the negotiations of settlement agreements, revenue sharing agreements and licensing agreements for a Fortune 500 company.

Intellectual Property Litigation

- ◆ Hired as the damages expert for the defendant, a large software provider. The plaintiff alleged that the defendant infringed its patents related to the creation of websites. Prepared rebuttal opinions to the plaintiff's claim of lost profits and reasonable royalty damages.
- ◆ Retained by multiple software company defendants accused of infringing patents related to data transformation. We filed several rebuttal and supplemental damages reports.
- ◆ Assisted a supplier of audio components for mobile devices in multiple patent litigations against its competitor.
- ◆ Hired as the damages expert for the defendant, a business intelligence software developer. Plaintiff alleged the defendant infringed its patent related to the casino industry.
- ◆ Retained by a licensing entity to assess damages related to the patent infringement by a mobile phone manufacturer.



Commercial Litigation

- ◆ Anti-trust – Retained by the plaintiffs in a class action suit against a large software developer. The plaintiffs claimed that they were damaged as a result of the defendant's alleged violation of anti-trust laws.
- ◆ Business Interruption – Retained by the defendants, a group of crab fishermen. Plaintiff alleged that the defendants sabotaged the fishing operations of the plaintiff. Submitted a Rule 26 expert report on damages sustained by the plaintiff as a result of the alleged actions of the defendants.
- ◆ Lost Wages – Retained by the defendant, a cardiac surgeon. The plaintiff alleged the hospital racially discriminated against him, resulting in harm to his career. Testified on the amount of damages due to the plaintiff as a result of the alleged actions of the hospital.
- ◆ Audit Failure – Retained by the Securities and Exchange Commission. Assisted in assessing whether an audit of the financial statements of a semiconductor company was performed in accordance with Generally Accepted Auditing Standards.
- ◆ Breach of Fiduciary Duty – Retained by the plaintiffs, investors in a hedge fund that went into receivership after a complex ponzi scheme was discovered. Plaintiffs alleged that their investment monitor, the defendant, breached its fiduciary duty to the plaintiffs. Performed a calculation of lost profits due to the plaintiffs as a result of the alleged actions.
- ◆ Breach of Contract – Retained by the plaintiff, a Mexican cement manufacturer. The plaintiff alleged that the defendant failed to implement software purchased by the plaintiff. Helped determine the lost profits and costs incurred by the plaintiff.
- ◆ Wrongful Termination – Retained by the defendant, a hospital. The plaintiff alleged that he was wrongfully terminated by the hospital. Prepared a damage calculation and a Federal Rule 26 expert report assuming the hospital was liable for the alleged actions.

Investigations and Receiverships

- ◆ Fraud – Retained by the relators in a *qui tam* case. Investigated the alleged over-billings of an American company contracted by the Coalition Provisional Authority to assist in the reconstruction of Iraq shortly after the U.S. invasion of Iraq.
- ◆ Fraud – Retained by one of the trustees of a family trust that owed several apartment complexes. Investigated the cash flow activities of the apartment complexes.
- ◆ Receivership – Retained by limited partnership hedge fund. Assisted the court-appointed limited purpose receiver to investigate any possible wrongdoings and to liquidate and distribute the assets of the partnership to the remaining limited partners.