

**CHRISTINE M. HAMMER**  
**Certified Public Accountant**

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**PROFESSIONAL EXPERIENCE**

Christine Hammer is an independent consultant specializing in the application of accounting and economic theory to issues arising in business litigation. Her work most often involves assessing complex cost allocations and “but for” cost and profit estimates, determining alternative damage analyses, and evaluating merger efficiency and failing firm defense claims in proposed mergers. Ms. Hammer’s experience includes evaluating, designing, and implementing planning, budgeting, financial, and cost accounting systems.

**LITIGATION EXPERTISE**

**Selected Antitrust Matters**

*Federal Trade Commission and Commonwealth of Pennsylvania, v. Thomas Jefferson University and Albert Einstein Healthcare Network.* On behalf of the plaintiff, evaluation of cognizable efficiency and failing firm defense claims in a proposed merger.

*In the Matter of Harvard Pilgrim Health Care-Tufts Health Plan.* On behalf of the parties, determination of cognizable efficiencies in a proposed merger.

*In the United States of America Before the Federal Trade Commission Office of Administrative Law Judges, In the Matter of Otto Bock Healthcare North America, Inc., a corporation, Respondent.* On behalf of the Federal Trade Commission, evaluation of cognizable efficiency and failing firm defense claims in a consummated acquisition.

*United States of America, et al. v. Aetna Inc. and Humana Inc.* On behalf of the plaintiff, evaluation of cognizable efficiency claims in a proposed merger.

*ENCAD, Inc. v. Hewlett-Packard Co.* On behalf of defendant, re analysis of predatory pricing claims under the California Unfair Practices Act (fully allocated costs) re sales of wide-format printers.

*Mylan Pharmaceuticals Inc. v. The Procter & Gamble Company, Procter & Gamble Pharmaceuticals, Inc. and Watson Pharmaceuticals, Inc.* On behalf of defendant Watson, re analysis of predatory pricing claims under the California Unfair Practices Act re sales of NMM, a generic version of P&GP’s branded “Macrobid®.”

*Speedera Networks, Inc. v. Akamai Technologies, Inc.* On behalf of cross-plaintiff, Speedera Networks’ claim that Akamai sold its content delivery network (CDN) services at less than cost as defined under the California Unfair Practices Act.

*PPG v. Pilkington.* On behalf of defendant, re damages, evaluated capital budgeting and plant expansion profitability forecasts versus actual results.

**LITIGATION EXPERTISE (CONT.)**

**Selected Antitrust Matters (cont.)**

*Conrac Corporation v. American Telephone and Telegraph.* On behalf of plaintiff, re estimated lost profit damages on lost sales of telecommunications equipment.

*ETSI Pipeline v. Burlington Northern et al.* On behalf of defendant, re damages, estimated the capital and operating expenses required to build a coal slurry pipeline under sixteen different scenarios.

**Selected General Business Matters**

*Hebei Hengbo New Materials Technology Co., Ltd. v. Apple Inc.* On behalf of defendant, re damages resulting from a synthetic sapphire material supply agreement.

*Airbus Americas, Inc. v. Shareholder Representative Services LLC.* On behalf of plaintiff, re calculation of damages as a result of breach of representations and warranties in a merger agreement.

*Union Pacific Railroad Company, Claimant and Counter Respondent v. BNSF Railway Company, Respondent and Counterclaimant.* On behalf of claimant and counter respondent, re calculation of damages and overcharges due to rates greater than those contractually allowed and analyses of appropriate asset valuation and impact of consumer price index on rates charged.

*VoiceAge Corporation v. RealNetworks, Inc.* On behalf of plaintiff, re determination of amount of royalties owed under a patent license agreement related to media software.

*In re Refco, Inc. Securities Litigation.* On behalf of defendants, evaluated a forensic analysis of certain transactions that were related to fraudulent activities at one of the auditor's former clients.

*In Re Sprint Corporation Shareholders Litigation.* On behalf of defendant, re allegations that PCS shareholders had been advantaged by the methods used in the accounting for inter-company transactions, inadequate internal controls, and revenue and cost allocations between the two tracking stock entities, FON and PCS.

*In Re Vivendi Universal, S.A. Securities Litigation.* On behalf of defendant, re determination of certain financial resources.

*Paramount Home Entertainment Inc. vs. Rank DMS, LLC (f/k/a Deluxe Media Services LLC) and The Rank Group PLC.* On behalf of defendant, re the application of a "most favored nation" clause in a video duplication and distribution agreement.

*Robert L. Baker, et al. v. American Century Investment Management Inc., et al.* On behalf of defendant, re reasonableness of mutual fund profitability.

*In Re Federated Mutual Funds Excessive Fee Litigation.* On behalf of defendant, re reasonableness of mutual fund profitability.

*Unitech Industries, Inc. v. Coopers & Lybrand, L.L.P.* On behalf of defendant, re loss causation from alleged professional negligence.

*Bonneville Power Authority v. WPPSS.* On behalf of plaintiff, re allocations of planning, site and construction costs made among the individual power plants and the various funding authorities.

## LITIGATION EXPERTISE (CONT.)

### Selected General Business Matters (cont.)

*Summit Logistics, Inc. v. Safeway, Inc.* On behalf of defendant, re appropriate reimbursement of strike-related expenses incurred during a union labor dispute involving Safeway's distribution center.

*Fabrizio Caffarelli, Rossella De Peverelli, and Whitney G. Lynn v. Adaptec, Inc.* On behalf of defendant, determination of the amounts to be paid-out under the earnout provision of a contract.

*Chapter 11 Proceedings In Re Temtex Industries Inc., Temco Fireplace Products Inc.* On behalf of the secured creditor, re debtor's viability as an ongoing business entity and ability to meet its profitability projections.

*CAWCD v. Department of Interior and the Bureau of Reclamation.* On behalf of defendant, consulting expert to the Department of Justice and the Bureau of Reclamation re the cost analyses performed to determine the reimbursable costs of the Central Arizona Project.

*United States v. Intangible Rights in 958 Acres, More or Less, in the County of Yuma, State of Arizona; Yuma Mesa Irrigation and Drainage District.* On behalf of the United States, re the net revenue lost by YMIDD from the federal government's acquisition of 958 acres within the irrigation district.

*The Coca-Cola Company v. Commissioner of Internal Revenue.* On behalf of plaintiff, re joint product costing and transfer pricing.

*Don Van Vranken, et al. v. Atlantic Richfield Company.* On behalf of defendant, importance of consistency standard when measuring changes in costs of inter affiliate crude oil transfers during the Oil Embargo.

*Yamaha Motor Corporation, U.S.A. v. Commissioner, United States Tax Court.* On behalf of plaintiff, re the Commissioner's determination to allocate income to the U.S. entity based on alleged excess transfer prices and inventory holdings.

*AT&T v. U.S. West.* On behalf of defendant, re financial structure of the regional holding companies following divestiture. Arbitration panel.

*Bank of Tokyo v. Bank of America.* On behalf of plaintiff, re damages incurred as a result of student loan servicing failures.

*FlexiInternational Systems, Inc. v. DataWorks Software Corp., et al.* On behalf of defendant, re accounting software functionality and reasonableness of requested enhancements.

*Aramid Entertainment Fund Limited and Cayman Film Holdings Limited v. David Bergstein and Ronald Tutor.* On behalf of plaintiff, re calculation of damages owed as a result of failure to repay certain loans.

### Selected Intellectual Property Matters

*Digital Ally vs. Taser International, Inc. (now Axon Enterprises, Inc.).* (Patent Infringement) On behalf of defendant, re. reasonable royalty and lost profit damages pertaining to recording device managers and body worn cameras; the applicability of the entire market value rule or apportionment; and the appropriateness of including convoyed sales of Axon's non-accused products including its Software as a Service (SaaS) evidence management systems.

**LITIGATION EXPERTISE (CONT.)**

**Selected Intellectual Property Matters (cont.)**

*Sprint Communications Co., L.P. vs. Comcast Cable Communications, LLC, et al.; Sprint Communications Co., L.P. vs. Time Warner Cable Inc., et al.; Sprint Communications Co., L.P. vs. Cable One, Inc. (Patent Infringement)* On behalf of plaintiff, VoIP-related technologies, re. plaintiff's and defendants expected and earned incremental revenues, expenses and free cash flows pertaining to the patented technologies. Opinions used as input into plaintiff's damages expert's opinions as to royalty rates and reasonable royalties.

*Jackson Family Wines, Inc. and LC TM Holdings, LLC v. Diageo North America, Inc. and Diageo Chateau & Estates Wines Co. (Trademark Infringement)* On behalf of defendant, re damages and the disgorgement of profits related to a wine brand trademark.

*Complex Systems, Inc. v. ABN AMRO Bank, N.V. (Copyright Infringement)* On behalf of defendant, re damages, specifically the disgorgement of profits related to trade finance products processed using the alleged infringing software.

*Core Group, PC v. Sprint PCS. (Copyright Infringement)* On behalf of defendant, re damages claimed as both Core Group's lost profits resulting from not building out additional Sprint PCS retail outlets and a disgorgement of Sprint PCS' profits from all PCS services initiated through the alleged infringing stores.

*Polaroid Corp. v. Eastman Kodak Co. (Patent Infringement)* On behalf of defendant, instamatic cameras and film, re damages, specifically the incremental capital expenditures and operating costs Polaroid would have incurred to produce Kodak's infringing sales of cameras and film, as well as the impact of after-tax damages and cash flow versus accrual accounting in the pre-judgment interest calculation.

*Compaq v. Packard Bell. (Patent Infringement)* On behalf of defendant, re damages, calculated the costs required to produce and sell additional personal computers in the consumer channel.

*Intel v. AMD (287 litigation). (Copyright Infringement)* On behalf of defendant, re damages calculated as AMD's profits earned on sales of the 287 chip.

*Apple Computer, Inc. v. Microsoft Corp. and Hewlett-Packard Co. (Copyright Infringement)* On behalf of plaintiff, re damages estimated as the disgorgement of Microsoft's profits on the Windows products.

*Becton Dickinson and Company v. Syntron Bioresearch, Inc. (Patent Infringement)* On behalf of plaintiff, estimated expected incremental profits for reasonable royalty damages on Syntron's sales of sandwich immunoassay test strips.

*Unilever PLC and Lever Brothers Limited v. Procter & Gamble, Inc. and The Procter & Gamble Company. (Patent Infringement)* On behalf of defendant, royalty damages on the manufacture and sale of Bounce laundry sheets in Canada.

*Coulter Corporation v. Hematronix, Inc. (Patent Infringement)* On behalf of plaintiff, estimated parties expected incremental profits for reasonable royalty damages.

**LITIGATION EXPERTISE (CONT.)**

**Selected Intellectual Property Matters (cont.)**

*Synet, Inc. v. Microsoft Corp. (Trademark Infringement)* On behalf of plaintiff, disgorgement of profits related to the Internet Explorer trademark.

*Ortho Diagnostic Systems, Inc. v. Coulter Corp. (Patent Infringement)* On behalf of defendant, medical diagnostic equipment and reagents, re lost profit damages.

*S3 Incorporation v. NVIDIA Corp. (Patent Infringement)* On behalf of plaintiff, multimedia accelerators, re reasonable royalty.

*Dyson, Inc. v. Garry Vacuum, LLC and Envion, LLC. (False Advertising)* On behalf of plaintiff, re the determination of product revenues, costs, and profitability resulting from alleged false advertising.

**EDUCATION AND PROFESSIONAL CREDENTIALS**

CGMA, Chartered Global Management Accountant, 2012

C.P.A., Certified Public Accountant, California, 1978

**EDUCATION AND PROFESSIONAL CREDENTIALS (CONT.)**

M.B.A., Stanford Graduate School of Business, 1975

B.A., Indiana University of Pennsylvania, 1970

**PROFESSIONAL AND BUSINESS HISTORY**

Hammer & Associates, Inc., 1981 – Present, President

Management Analysis Center, 1988 – 1989, Vice President

Putnam, Hayes & Bartlett, Inc., 1987 – 1988, Principal

Crocker National Bank, 1978 – 1981, Senior Consultant

Management Analysis Center (MAC), 1977 – 1978, Consultant

Price Waterhouse & Co., 1975 – 1977, Auditor & Tax Accountant

Stanford University, 1973 – 1975, Research Assistant

City of San Mateo, 1972 – 1973, Assistant Personnel Manager

State of California, 1970 – 1972, Claims Adjuster

Indiana Univ. of Pennsylvania, 1966 – 1970, Research Assistant