



ICMG LLC Credentials



Our vision

To help companies systematically extract the most value from their innovations.

Our mission

To build relationships and develop innovative solutions which help dynamic people and organizations create and realize value.

1. ICMG Overview1
2. Our Thought Leadership.....3
3. Our Services.....6
4. Representative Engagements6
5. Experts & Affiliates16

1. ICMG Overview

Intellectual Capital Management Group (ICMG), is a management consulting firm advising clients on how to systematically extract value from intangibles such as: knowledge, know-how, innovation, intellectual assets, and intellectual property. Since 1995, our consultants have worked with companies to improve strategies, programs, processes, organization structures, to value alternatives for harnessing intangibles and to initiate and close intellectual property/asset transactions.

ICMG's management and consultants have authored four top selling books in intellectual capital management, and our consultants have a deep understanding of the complexities required to perform IAM activities and transactions. Our services fall across three areas:

- ❖ Management of Intellectual Property

We assist clients with all phases of the business aspects of intellectual property management. We advise clients on strategic issues such as capturing value from knowledge assets or technological innovation, methods for efficient technology transfer, and intellectual property portfolio management. We also assist clients with analyses of market entry, development of licensing strategies, market assessments & royalty audits.

- ❖ Expert Testimony & Litigation Support

Our experts and staff are well-versed in damages analysis and litigation support. We pride ourselves on rendering opinions that are economically robust and which are very hard to rebut by opposing counsel. We provide litigation support services covering all phases of a case, including: discovery, expert report preparation, deposition testimony, opposing expert rebuttal, and trial testimony. Our experts have testified or led complex litigation engagements for both Plaintiff and Defendants, in lawsuits involving patent infringement, misappropriation of trade secrets, contractual disputes, professional malpractice, securities class-action, and tax matters.

- ❖ Valuation of Intellectual Property

Our experts value a full range of intellectual property assets, including patents, copyrights, trademarks and trade secrets. We also value intellectual property portfolios, product lines, and firms with substantial value in knowledge assets. ICMG's strong basis in economics, finance and accounting enables us to provide our clients with state-of-the-art methodologies for valuing their intangible assets, and for assessing and managing financial and business risks. We also work on valuations in the context of tax and financial reporting compliance, including: purchase price allocation and annual impairment review (FAS 141 & 142), transfer pricing, and other tax and accounting related matters.

Our Customers

ICMG has worked with companies ranging in size from Fortune 50 to startups. Our expertise in complex, cross-functional activities make us a preferred partner to large organizations with established or newly formed organizations. Our customers typically are executives and managers in R&D, licensing, legal, strategic planning, technology management, tax planning and intellectual asset management. Our client contacts are often the company CTO, CFO, VP IP, VP Licensing, VP R&D, Head of Tax, VP Strategic Planning, and members of the Board of Directors. A partial list of customers appears below:

Cargill	Northrop Grumman
CICA	Rockwell
Commerce One	Rydex
DEC	SBC Communications
Dow Chemical	SC Johnson
DuPont	Schlumberger
Eastman Chemical	SEZ America
ENMAX	Shell Chemical
ESBI	Simula
Ford Global Technologies	Sprint Communications
General Dynamics	Thomson Multimedia
General Electric ERC	Thomson-CSF
HearMe	University of Rochester
Isaacson	University of Texas
Intel	Walt Disney Company
Kodak	Verizon
Litton Industries	Visa International
Netscape	Xerox
Nissan motor Co.	

2. *Our Thought Leadership*

ICMG is well known for its thought leadership and in establishing industry practices in IP Management. Our methods and best practices are widely regarded as industry leading and highly value focused. Our books and articles are an example of our commitment to the field of ICM.

Books

Einstein in the Boardroom

2006

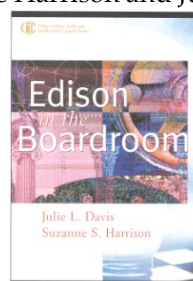
Dr. Patrick H. Sullivan and Suzanne Harrison



Edison in the Boardroom

2001

Suzanne Harrison and Julie Davis

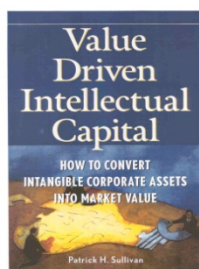


1 Book in Intellectual Capital Management

Value-Driven Intellectual Capital

2000

Dr. Patrick H. Sullivan

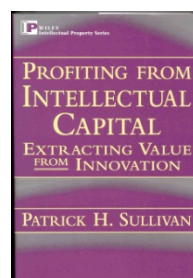


#2 Book in Intellectual Capital Management

Profiting From Intellectual Capital

1998

Dr. Patrick H. Sullivan
and the ICM Gathering

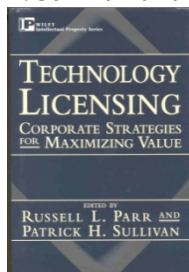


Best practices from Leaders in ICM

Technology Licensing

1996

Dr. Patrick H. Sullivan and Russell Parr



Industry Standard Reading for Value Extraction Professionals

Articles

- *Ten Myths About IP Value and IP Valuation, Busting the Myths*, with A. Wurzer, IAM Magazine, May-June issue, 2009
- *Die sieben gefährlichsten Mythen über patente*, with A. Wurzer, and S. Hundertmark, scheduled for publication in the German Harvard Business Review, 2009.
- *Standardizing IP Valuations: Whether, What, and How*, scheduled for publication in IAM Magazine, March-April 2009 issue.
- *Managing IP As A Set of Business Assets*, with S. Harrison, WIPO Magazine, Issue 2008/1, pp. 15-17.
- *Why Can't I Put Intangibles on my Balance Sheet?*, with R. McLean, scheduled for publication in IAM Magazine, Nov, 2007.
- *The Confusing Task of Measuring Intangible Values*, with R. McLean, IAM Magazine, April/ May, 2007
- *Fundamentals of IP Management*, contributed chapter, Research Project Report for: McGill University's: Legal Models of Biotechnological Intellectual Property Protections: A Transdisciplinary Approach, 2006.
- *The I-Stuff Shuffle*, with S. Harrison and S. Oriel, IAM Magazine, February, 2006

ICM Gathering

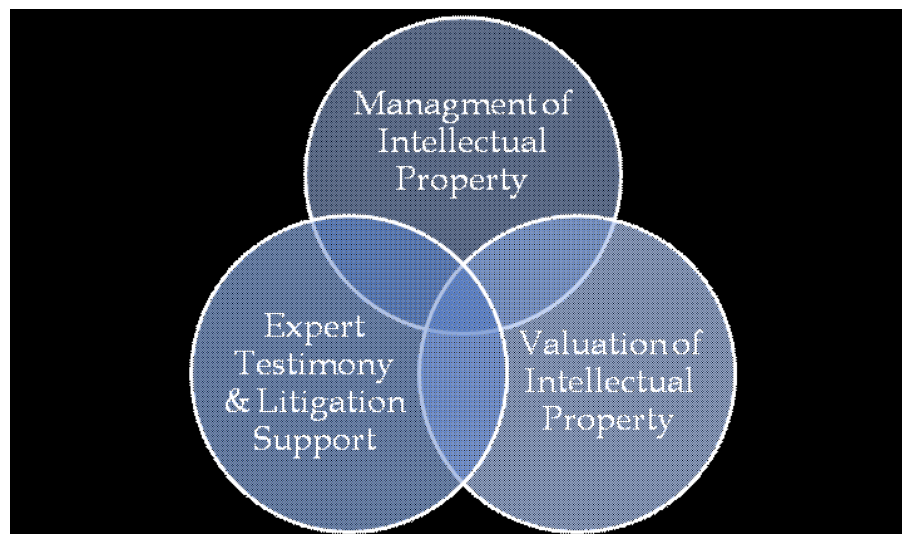
The ICM Gathering was formed in conjunction with Dow Chemical and Skandia, convened a group of companies, all of whom were actively managing their intellectual assets to facilitate best practice sharing around this new form of business value. The ICM Gathering, now over 30 companies that share knowledge on a regular basis. Our learning from these advanced companies allows us to provide our clients with a “window to the world” on best practices in this emerging area.



ICMG also sponsors a similar group entitled the Intellectual Property Forum. The IP Forum, an initial group of seven companies actively managing their intellectual assets, held its convening meeting in March of 2001, and has met three times yearly since.

3. *Our Services*

ICMG's services are provided in three primary areas:



Management of Intellectual Property

We assist clients with all phases of the business aspects of intellectual property management. We advise clients on strategic issues such as capturing value from knowledge assets or technological innovation, methods for efficient technology transfer, and intellectual property portfolio management. We also assist clients with analyses of market entry, development of licensing strategies, market assessments & royalty audits.

Expert Testimony & Litigation Support

Our experts and staff are well-versed in damages analysis and litigation support. We pride ourselves on rendering opinions that are economically robust and which are very hard to rebut by opposing counsel. We provide litigation support services covering all phases of a case, including: discovery, expert report preparation, deposition testimony, opposing expert rebuttal, and trial testimony. Our experts have testified or led complex litigation engagements for both Plaintiff and Defendants, in lawsuits involving patent infringement, misappropriation of trade secrets, contractual disputes, professional malpractice, securities class-action, and tax matters.

Valuation of Intellectual Property

Our experts value a full range of intellectual property assets, including patents, copyrights, trademarks and trade secrets. We also value intellectual property portfolios, product lines, and firms with substantial value in knowledge assets. ICMG's strong basis in economics, finance and accounting enables us to provide our clients with state-of-the-

art methodologies for valuing their intangible assets, and for assessing and managing financial and business risks. We also work on valuations in the context of tax and financial reporting compliance, including: purchase price allocation and annual impairment review (FAS 141 & 142), transfer pricing, and other tax and accounting related matters.

4. *Representative Engagements*

The following represent selected ICMG engagement credentials. References are available upon request.

Management of Intellectual Property

- **Imaging Products Company.** Evaluated a portfolio of over 500 US patents with teams of technology and IP experts to determine the quality of the portfolio for external commercialization and the extent that the portfolio was on future product roadmaps. The project team comprised internal and external staff and used a customized version of ICMG's inventory software tool that is now embedded into their ongoing IP management program.
- **Financial Services Company.** Developed an intellectual asset strategy and asset inventory prioritization methodology for the company and outlined the roles that IP should play for future value for the company.
- **Complexity science services company.** Evaluated over 60 business process technologies and the IPRs to determine their commercialization potential. Made recommendations for new patent applications and to modify current claims to address the evolving market space. Assessed the commercialization options (license, JV, spin-out, sale etc.) for each technology.
- **European electronics company.** Evaluated the portfolio of intellectual assts to assess its revenue potential using statistical methods. Subsequently mined the IA portfolio to identify licensable innovations. Performed market analyses and prioritized licensable innovations. Performed a knowledge transfer activity to teach the client staff to conduct future mining activities.
- **Accounting Standards Organization.** Developed an IP strategy for business method patents for accounting and finance measurement techniques used in the industry and for the standards organization.
- **European telecommunications company.** Designed a system for managing the firm's intellectual assets. The IAC system design included identification of the major elements of the system as well as a careful definition and description of each specific element and how its function complement the other elements and overall function of the system.
- **Global pharmaceutical company.** Developed a model to value the impact of upstream activities on the sales curve to better enable functions that are far removed from sales to better articulate their value to the firm and to better allocate resources

to these activities. In addition created, an intellectual capital strategy to enable the firm to maximize the value of outside relationships to the firm.

- **European industrial gases company.** Conducted an assessment of the in-place IP management system and made recommendations for upgrade.
- **Computer manufacturer.** Benchmarked licensing programs across their competitors and companies with industry-leading licensing offices to understand how to organize after several acquisitions.
- **Wireless telecommunications company.** Developed the IP management systems and deployment structure for a holding company created to be the central point of IP management in the company.
- **Chemical company.** Conducted a technology strategy workshop and facilitated a client team to select between strategic alternatives for a multi-billion dollar line of business.
- **Household consumer products company.** Created a patent management strategy that ensures the company's patent portfolio is aligned with its corporate strategy and vision, development of a patent management system, and competitive assessment of a particular technology of the company. This project includes a knowledge transfer component to facilitate the company performing aspects of the project on its own in the future.
- **Chemicals and life sciences company.** Prepared a comprehensive strategic plan together with the company's diversified team related to a major new technology. Work included detailed review and assessment of the technology and the various value extraction alternatives available to maximize the value of the technology for the company.
- **Semiconductor manufacturer.** Defined the roles intellectual property could play in supporting the business strategy and refined those roles into value creation and value extraction. For the value extraction role, determined the set of activities that supported the business strategy.
- **Computing components manufacturing company.** Designed a system for managing their intellectual property. The system design included drafting an IP strategy that matched the company's intellectual property management with the corporate strategy. Developed the system's major elements and components, including the required decision processes. For each decision process, the system supplied a back-up understanding of the information required; the work processes necessary to provide the information and the databases needed for storing the information.

- **Chemical company.** Retained by company to review strategy, organization, work processes and systems for managing intellectual assets. Developed recommendations and implementation plan.
- **Diesel engine company.** Assessed the current state of the company's patent portfolio and patent management, identification of the desired state of the patent portfolio and patent management, and development of an action plan to achieve that desired state.
- **Defense company.** Performed analysis to estimate the revenue potential of the company's patent portfolio utilizing an integrated team of financial, technical and licensing professionals. The results were used to shape the company's next steps regarding the overall extraction of value from and management of its patent portfolio. We are now assisting the company in detailed portfolio mining and cash generation for the deemed high-value patents. This phase includes a knowledge transfer component to facilitate the company performing portfolio mining on its own in the future.
- **Aerospace company.** Performed a portfolio mining exercise to determine the probable licensing value of the company's patent portfolio. Future phases will examine the portfolios of recently acquired companies and assist in the merging of the patent portfolios.
- **Agricultural, food and products company.** Performed a pilot project for a key division to develop a strategic framework to identify, manage and leverage its intellectual assets. This company's most significant type of intellectual property identified was trade secret. The inventory was used to design a more cost-effective transfer pricing strategy. This project included a knowledge transfer component to allow the company to perform aspects of the project on its own in the future.

Expert Testimony & Litigation Support

Misappropriated Trade Secrets

- ***SilverCybertech, Inc. vs. Harvey J. Anderson, and Article III, Inc. (Client)***
Plaintiff SilverCybertech charged that client both Harvey Anderson and Article III were unjustly enriched by the alleged theft. Deposition and testimony centered around plaintiff's claim for unjust enrichment damages. Judgment of a jury for defendant.
- ***Peak Systems (Client) v. Applied Materials, Inc.***
Legal issues concerned misappropriation of trade secrets involved in the design, construction and sales of rapid thermal annealing oven for the manufacture of silicon wafers. Economic issues concerned valuation and unjust enrichment. Analysis involved development of costs saved by infringing party, the sales benefit

realized, as well as the sales benefit from conveyed product sales. Deposition and trial testimony given. Decision for Applied Materials on liability.

- ***Litton Systems, Inc. v. Ssangyong Corporation (Client)***
Economic issues involved damages phase of trial. Economic evaluation of plaintiff's damages claim concerning theft of trade secrets. Detailed critique of underlying theory and calculation methods for determining damages claims. Evaluation of costs, methods, supporting documentation and calculations. Deposition and trial testimony given. Damages decision: initial plaintiff claim disallowed, downsized revised claim awarded (ex-post unjust enrichment).

Patent Infringement

- ***Netword LLC vs. Centraal Corporation (Client)***
Centraal launched its RealNames service, which facilitates web navigation by allowing users to assign aliases to their Internet addresses (URL's), in May 1998. Netword had launched a similar product a year earlier. Shortly after Centraal's launch, Netword was granted a patent and subsequently sued Centraal over patent infringement. Economic analyses included critique of Netword's lost profits damages claim, and preparation of a report outlining reasonable royalties damages. Report produced and filed. Summary judgement on all counts, in favor of Centraal.
- ***Wang Laboratories, Inc. v. Netscape Communications Corporation (Client)***
Netscape released its Navigator product in 1994. The design of the Navigator product focused on attributes deemed by Netscape to be important to its expected customers. Included in its product were several features that Wang Laboratories claimed infringed patents of Wang. Economic analyses included critique of Wang's damages claim, preparation of a report outlining the Netscape view of damages. Report produced and deposition taken. Summary judgement on all counts, in favor of Netscape.
- ***Texas Instruments, Inc. (Client) v. Dell Computer Corporation***
Legal issues involved damages for alleged patent infringement. Economic issues involved determination of a reasonable royalty. Analysis included collecting examples of licenses within the computer hardware industry, determining an industry standard set of royalty rates and licensing practices. Case settled prior to deposition.

Contract Disputes & General Damages

- ***Celeritas v. Rockwell International (Client)***
Legal issues concerned breach of contract and misappropriation of trade secrets concerning software. Damages analysis involves lost profits and unjust enrichment. As part of unjust enrichment, the analysis involves defining standard industry practices and using these in developing the cost-to-create software applications. Trial judgement in favor of Celeritas, Rockwell held liable, damages trebled.

- ***Non-Stop Logistics (Client) v. Americold***
 Non-Stop Logistics developed a software package that reduced inventory costs. It filed suit against Ameritech, alleging breach of contract and damage to Non-Stop because the breach reduced its ability to compete in its chosen “entry” industry (thereby causing additional costs and time delays to be incurred). As the original claim stated that damages were to be measured by the reduction in Non-Stop’s stock price, the analysis involved demonstrating the financial relationship between the breach and the reduction in share price. Affidavit produced. Court found for Americold, issuing a declaratory judgment against Non-Stop on liability. The case is on appeal.

- ***Bentley Systems, Inc. (Client) v. Intergraph***
 Legal issues involved breach of a “best efforts” clause in a business between the parties. Economic issues involved the creation of a sound conceptual framework within which to define “best efforts” as well as a subsequent analysis of defendant Intergraph’s performance against that framework. In addition, the analysis included a lost profit analysis. Deposition not required. Testimony given at the arbitration hearing. Arbitrator found for Bentley Systems Inc., damages awarded.

- ***StarSight (Client) v. Scientific Atlanta***
 Legal issues involved breach of contract with a focus on the portion of the contract relating to the confidentiality and freedom to use technical information in competing products involving software. Economic issues concerned lost profits and unjust enrichment. Deposition not required. Trial testimony given. Decision for StarSight on both liability and damages (including punitive damages).

- ***Brookhurst, Inc. (Client) v. McDonald's Corporation, et al.***
 Legal issues concerned breach of contract, specifically refusal to pay for development of a software system. Economic issues concerned valuation of a partially completed custom software system for managing the manufacturers and the distribution system of uniforms for McDonald's. Collateral issues involved analysis and critique of reports and issues related to the main economic valuation. Deposition provided. Case settled prior to trial in Brookhurst’s favor.

- ***Coopervision v. Biocontacts Liquidating Trust (Client)***
 Legal issues involved whether licensee had made a "best efforts" attempt to commercialize a licensed technology. Expert opinion involved a qualitative analysis of defendant's R&D activities and a comparison of them against a set of standards developed for this testimony. Deposition given, case settled during trial.

Tax Court Litigation

- ***State of Maryland v. Gore Enterprise Holdings, Inc. (Client)***
 Plaintiff State of Maryland alleged that defendant Gore Enterprise Holdings, Inc. (GEH) had not paid the appropriate taxes to Maryland for income associated with Gore’s Maryland-based manufacturing, protected by patents of parent company, W.L. Gore & Associates (WLGA), residing in its patent holding company GEH.

Issues in the case involved whether GEH was created and operated as a tax sham. Also at issue was the business rationale for creating GEH and whether it had continuing economic substance. Judgment pending.

Antitrust

□ *IXYS, Inc. (Client) v. Harris Semiconductor*

The economic issues concerned development of opinions identifying the relevant product and technology market encompassing the technology in dispute and, to assess the extent to which defendant, Harris Semiconductor, possessed market power in the relevant market for the patents or patented products at issue. Deposition not required. Trial testimony given. Decision for Harris Semiconductor on liability.

Valuation of Intellectual Property

- **Aerospace Company.** Appraised the fair market value of portfolios of IP (patents and know-how) for purposes of donation to nonprofit organizations by major US corporations. Work on over 15 different engagements for donation packages covering a diverse range of technologies.
- **Telecommunications Company.** Appraised the fair market value of a portfolio of patents, trademarks, know-how and other intangibles for purposes of transfer among foreign affiliates.
- **Chemical Company.** Established an arm's length royalty range for inter-company licensing of IP, between a US chemical company and its manufacturing affiliates in Europe.
- **Aerospace Company.** Calculated the value of a software division for purposes of acquisition by another company. The analysis included a comparison between two potential buyers, based on the value that the acquisition would bring to each of them.
- **Semiconductor Company.** Appraised the fair value of a group of intangible assets included in an acquisition of a company engaged in semiconductor processing. The valuation was done in support of purchase price allocation by the buyer, in accordance with SFAS # 141.
- **Semiconductor Company.** Conducted annual impairment analyses per SFAS # 142, to determine the current market value and potential Goodwill impairment associated with an IP portfolio purchased through an acquisition.
- **Aerospace Company.** Calculated the fair market value of an in-kind contribution of IP rights, in return for equity in a new company spun off by a major US corporation.

- **Telecommunications Company.** Calculated the royalty potential of a standard-essential patent in the area of third generation (3G) wireless technology.
- **Automotive Company.** Calculated the value of a portfolio of patents in the area of fuel cell technology under alternative commercialization plans.
- **Automotive Company.** Conducted an assessment of the market for advanced battery technology for electric hybrid vehicles (HEV) for a large Japanese automotive company.
- **Telecommunications Company.** Performed a third-party independent valuation of a portfolio of assets to support US tax strategies and to meet SEC reporting requirements. Performed an update one year later.
- **Aerospace Company.** Assessed the strategic and financial options for spinning out a software division and valued the alternatives. The valuation was conducted to support the company's decision process of selecting between two potential acquirers for the division. Originally valued internally for \$2 million, ICMG valued the division at \$20 million, and it was sold for \$22 million.
- **European consumer electronics Company.** Valued a consumer electronics brand and products for potential acquisition.
- **Aerospace company.** Valued a division to be spun-out by the venture arm of the company, with products, brands, and employees. The valuation was performed to support the equity value of the IP-contribution made by the company, and was also intended to support the funding secured from the venture arm of the company.
- **Chemical company.** Performed a third-party valuation of the intellectual property transfer pricing agreements between a US company and their foreign affiliates. The valuation was part of a periodic review of the agreements to determine whether the agreements required adjustments based on current market conditions.
- **Auto manufacturer.** Performed an independent valuation of intellectual property that was donated to a university for tax savings.
- **Aerospace company.** Performed a valuation of helicopter assets for an acquirer that also acquired the duty to compensate the helicopter inventors for past and future invention royalty streams.
- **Semiconductor equipment manufacturer.** Performed an allocation of goodwill and intangibles in compliance with FAS 141/142 in an acquisition of a company and its intangibles.

- **Telecommunications Company.** Appraised the fair market value of a patent portfolio of over 100 patents. The valuation was done to support the company's tax planning and SEC filing. The valuation involved clustering the patents into technology buckets, and assigning a value to each bucket.

5. Experts and Affiliates

Dr. Patrick H. Sullivan is an expert on extracting value from intangibles and is considered to be one of the leading conceptual thinkers in the field. He has pioneered the development of methods and practices for analyzing, valuing and managing intangibles as business assets. He has consulted with over 100 organizations on managing and extracting value from intangibles. He is a founding partner of ICMG, a consulting company focused on managing intellectual capital to maximize value. He is also co-founder of the ICM Gathering, comprising managers of intangibles for large, diverse international companies who meet to exchange information on new and innovative management techniques for creating and extracting value from their intangibles. His IP management practice involves the development of IP strategies, aligning IP strategies with business strategies, organizing for IP management, and implementing methods and practices associated with various elements of the management of intangibles for business value. Dr. Sullivan's work in valuation centers around the valuation of intangibles. In this field he has pioneered the development of valuation methodologies focused on the management of intangibles for business and decision-making. He has written extensively on the valuation of intangibles and the methods and procedures he has developed are taught in universities and in use by companies around the world. His valuation practice involves the valuation of intangibles, such as IP, for business activities, mergers or acquisitions, transactions, regulatory compliance. He has testified as an expert on matters of intangible value and damages. His testimony has included lost profits, reasonable royalty, the value of client lists and other trade secrets, the value of trademarks, the breach of license agreements, and disputes about "best efforts" in the management of IP. He is noted for his ability to explain complex valuation concepts in understandable layman's terms. Dr. Sullivan holds a D.B.A. and a M.S. in R&D management from Florida State University and an undergraduate Engineering degree from the U.S. Naval Academy.

Efrat Kasznik has over 15 years of extensive economic consulting, financial modeling and accounting experience. She specializes in performing valuations of intangible assets for a range of purposes, including: technology donations, mergers & acquisitions, financial reporting, IP transactions, market assessment, transfer pricing, tax planning, and litigation damages. She led complex valuation and litigation engagements for clients, ranging in size from Fortune 100 companies to start-ups, from a diverse range of industries such as automotive, aerospace, telecommunications, industrial chemicals, software, hardware and entertainment. Ms. Kasznik has been affiliated with ICMG, heading the firm's valuation practice, over the last 10 years. She was also a Director with LECG, a leading global management consulting firm, where she helped create a new practice area around Intellectual Asset Valuation & Management. Ms. Kasznik held several accounting and financial management positions, including the position of Chief Financial Officer for AcrossWorld Communications, a Silicon Valley start-up engaged in building global data communication networks for multinational corporations. She holds

an undergraduate degree in accounting and economics from The Hebrew University in Jerusalem, and an MBA from the Haas School of Business at the University of California, Berkeley.

Suzanne Harrison has worked in the field of intellectual capital management since 1988. As a co-founder of ICMG, Ms. Harrison works with industry leaders, alliance partners and professional organizations to create new methods and tools for organizations looking to manage their intellectual capital. She specializes in strategy formulation, organizational design and process and capability building. Ms. Harrison is the recipient of the Licensing Executives Society North America Fellowship, and is also the current co-chair of the LES Intellectual Capital Committee. She holds an undergraduate degree in Economics from the University of California, Davis, and an MBA from the University of Chicago. She is the co-author of the leading Intellectual Capital book “Edison in the Boardroom”, published by John Wiley and Sons in June of 2001. She is currently working on her next book “Einstein in the Boardroom” which will be published by John Wiley and Sons in the fall of 2005.

Naheed Hasnat has worked in the intellectual capital management field for over a decade. As a Director with ICMG, she focuses on financial and economic consulting support of asset valuation and IP litigation. She specializes in the valuation and analysis of IP and intangible assets for licensing, sales, mergers & acquisitions and donation purposes. Naheed was a Senior Consultant with LECG, a leading global management consulting firm, where she helped establish new practice area around Intellectual Asset Valuation & Management. Prior to this, Naheed was the Director of Market Development at Acrossworld Communications Inc., where she helped build data communications networks in emerging markets. She also worked as a Consultant with Andersen Consulting, helping implement large scale Oracle and SAP financials. She holds an undergraduate degree in accounting and finance from the University of California, Berkeley, and an MIA from the Columbia University, New York.