

**LAURITS R. CHRISTENSEN**  
**Managing Principal**

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For more than 25 years, Mr. Christensen has worked on high-stakes litigation matters with world-class experts, supporting their testimony at both bench and jury trials. His work has focused on valuation and appraisal matters, private equity disputes, antitrust and consent decree litigations, bankruptcy, and tax and transfer pricing dispute resolutions. Through his extensive experience, he has developed a deep understanding of the high-tech, digital advertising, pharmaceutical, media and entertainment, and finance industries. In addition to his litigation work, Mr. Christensen has also assisted in the preparation of numerous impact studies in the high-tech space on issues such as cloud computing and storage, broadband availability, virtual and augmented reality, artificial intelligence, and the metaverse. His clients have included Meta/Facebook, Google, GSK, AstraZeneca, JAB Holding Company, Bank of America, BNP, and Fidelity. Among his engagements are high-tech antitrust matters, a GSK transfer pricing dispute, the Nortel Networks bankruptcy, Delaware appraisal trial victories involving PetSmart and Panera, and rate-setting trials for BMI. Mr. Christensen is a CFA charterholder.

**EDUCATION**

M.B.A. in Financial Management, Sloan School of Management, Massachusetts Institute of Technology  
A.B. in Economics, Harvard University

**SELECTED LITIGATION ASSIGNMENTS**

*Securities/Finance*

- **Adelphia Recovery Trust v. Bank of America, et al.**  
*United States District Court*  
Supported multiple experts in subject areas including corporate governance, finance practices, accounting, solvency, and damages.
  
- **JPMorgan Chase v. Liberty Mutual, et al.**  
*United States District Court*  
Analyzed structured finance transactions involving JPMorgan Chase, Enron, and special purpose vehicles. Supported expert in providing deposition and trial testimony regarding the transaction structure, the derivatives used, and the use of special purpose vehicles in finance.
  
- **CP Kelco (joint venture between Lehman and Hercules) v. Pharmacia**  
*United States District Court*

Valued the impact on purchase price of violated representations and warranties in a leveraged buyout of the biogums division of Monsanto. Supported expert in providing deposition and trial testimony.

- **Dr. Ben S. Branch, Trustee of Bank of New England Corporation v. Federal Deposit Insurance Corporation as Receiver of New Bank of New England, N.A., et al.**

*United States District Court, District of Massachusetts*

Primary management of all aspects of financial and economic analysis in a fraudulent conveyance litigation involving one of the largest bank failures in US history. Supported numerous academic witnesses to present testimony on economics of the banking industry, conditions in real estate markets, management, operation and regulation of nationally chartered commercial banks and bank holding companies, and factors which led to bank failures in the 1980s and 1990s.

### ***Transfer Pricing Litigation***

- **Glaxo Americas, et al. v. Internal Revenue Service**

*United States Tax Court*

Supported multiple experts in econometrics, pharmaceutical marketing, stock price analysis, licensing practices, and historical mergers and acquisitions in the pharmaceutical industry. Case settled.

- **AstraZeneca, et al. v. Her Majesty's Revenue and Customs**

*United States Tax Court*

Supported consulting expert team on pharmaceutical valuation and licensing issues. Case settled.

- **In re MCI Worldcom**

*United States Tax Court*

Supported testifying expert on transfer pricing dispute regarding royalties on intangibles.

### **PUBLICATIONS**

“Cheap Talk and Investment Rivalry in the Pulp and Paper Industry,” with Richard E. Caves, *Journal of Industrial Economics*, March 1997.

“Stock Option Expense and Cost Sharing: A Comment,” with Rahul Tomar, Jacob Hymes, and Deloris Wright, *International Transfer Pricing Journal*, October 2002.

“Options as an Alternative to Cost Sharing,” with Deloris R. Wright, *International Transfer Pricing Journal*, January/February 2003.

“Boards of Directors: Does Independence Matter” *Professional Liability Litigation Alert*, Professional Liability Litigation Committee, ABA Section of Litigation, Vol. 1, No. 3, Fall 2003.