



Alan Yu

Director
OverMont, a Division of Whitley Penn, LLP
3737 Buffalo Speedway, Suite 1600
Houston, Texas 77098
Phone: (713) 403-3323
Cell: (832) 621-9024
Email: alan.yu@whitleypenn.com

Education McCombs School of Business, University of Texas at Austin
Masters in Professional Accounting, May 2008
Bachelor of Business Administration, May 2008

Certifications Certified Public Accountant

Professional Affiliations American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
Houston Chapter, Texas Society of Certified Public Accountants

Professional History 2017– Present Director, OverMont, a Division of Whitley Penn LLP
2014 – 2017 Director, OverMont Consulting LLC
2013 – 2014 Associate Director, OverMont Consulting LLC
2011 – 2013 Senior Associate, OverMont Consulting LLC
2010 – 2011 Senior Associate, Ernst & Young LLC Fraud Investigation & Dispute Services
2008 – 2010 Associate, Ernst & Young LLC Fraud Investigation & Dispute Services

As a Director of OverMont, a Division of Whitley Penn, Alan has engaged in a variety of litigation matters involving patent infringement, theft of trade secrets, business valuation, bankruptcy, and fraud. Alan has experience with both plaintiffs and defendants in matters involving computation of economic damages, including breach of contract, infringement of intellectual property rights, business valuation, misappropriation of trade secrets, and other causes of action. He has performed damage analyses that involve lost profits, reasonable royalties, price erosion, unjust enrichment, diminution of business value, and pre- and post-judgment interest, among others. Alan's experience spans a variety of industries, including financial services, telecommunications, oil and gas, energy, consumer products, defense, chemicals, pharmaceuticals, transportation, and computer hardware and software, among others.

Range of Industry Experience

- Biotechnology
- Chemicals
- Computer Hardware and Software
- Construction
- Entertainment, Gaming, & Hospitality
- Financial Services
- Health Care and Life Sciences
- Oil & Gas
- Oilfield Services
- Telecommunications
- Energy
- Retail and Consumer Products
- Pharmaceuticals
- Security Products
- Web-based Businesses
- Transportation & Distribution
- Retail and Consumer Products

Examples of Business Experience

Intellectual Property

- Assisted in a patent infringement matter involving one of the largest oilfield services companies in the world. The dispute involved the alleged infringement of patents covering certain oilfield drilling technology. Analyses included a review of the companies' licenses, design-around alternatives, a detailed analysis of sales, costs, profits, and the calculation of reasonable royalties, lost profits, and price erosion damages.
- Assisted in a patent infringement matter involving many of the largest webcam manufacturers, distributors, and resellers in the world. The dispute involved the alleged infringement of a patent covering the webcam clip. Analyses included a review of the company's licenses and settlement agreements, third-party licenses, design-around alternatives, a detailed analysis of sales, costs, profits, and the calculation of reasonable royalties.
- Assisted in a misappropriation of trade secrets matter involving a prime defense contractor and a subcontractor. The dispute involved the alleged misappropriation of certain trade secrets relating to gimbal technology. Analyses included review of the value of the purported trade secrets, lost profits, unjust enrichment including disgorgement of profits, avoided costs, and head start advantages, plus reasonable royalties. Analyses also included rebuttal of the opposing expert's report and opinions.
- Assisted in a patent infringement matter involving motorcycle grip material technology. Analyses included review of the companies' licenses, third-party licenses, design-around alternatives, a detailed analysis of sales, costs, profits, and the calculation of reasonable royalties.
- Prepared a valuation of a trademark used by one of the largest consumer products companies in the world. The valuation was prepared to assist the alleged owner of the trademark in China in its dispute with the party utilizing the trademark. Analyses included allocation of third party valuation of company-wide brand, relief from royalty, price premium, and potential increased costs of manufacturing.
- Assisted in a patent infringement matter involving several of the largest wireless handset manufacturers in the world. The dispute involved the alleged infringement of patents covering voice-coding technology incorporated in wireless handsets. Analyses included a review of the companies' licenses, design-around alternatives, a detailed analysis of sales, costs, profits, and the calculation of reasonable royalties.

Valuation

- Assisted in the valuation of a taxi cab and transportation business in Las Vegas using the market, asset, and income approaches. Analyses included a detailed review of the business' operations including its taxi cab and limousine businesses and also various real estate assets owned by the company. Analyses included an analysis of economic factors influencing the industry and company, industry benchmarks, review of financial statements to identify any adjustments to reflect normalized operations of the business, and forecasted future operating results.
- Assisted in the valuation of utility holding company to determine the compensation due to a consultant using the market, asset, and income approaches. Analyses included the calculation of internal rate of return related to certain investments in the holding company and the valuation of the company's shares including analysis of repayment of debt, valuation of operating assets, construction projects. Analyses also included detailed review of various utility assets around the world to determine EBITDA, net debt, and comparable EBITDA multiples.

Breach of Contract/Fraud

- Assisted in a breach of contract case involving two international petroleum companies. Dispute involved the alleged failure by one company to continue to deliver natural gas for processing to the second company's processing facility. Calculated lost profits by applying applicable contract formulas to estimated actual production through the contract term.
- Assisted in a breach of contract matter involving general purpose reloadable cards and prepaid debit cards. Analyses included detailed review of transactional data, reconstruction of opposing damages expert's damages model, the calculation of royalties owed under the contract by applying applicable contract formulas and various contract termination dates, and rebuttal of opposing expert's report.
- Assisted in a breach of contracts, detrimental reliance, and unjust enrichment matter involving a public utility company and a contractor. Dispute involved the alleged non-payment of certain invoices by the utility company and also the alleged overcharges by the contractor. Analyses included determining the amount of fraudulent overcharges indicated by other comparable fees charged by other contractors.

Personal Injury / Wrongful Death

- Assisted in a wrongful death matter in which nine individuals were involved in a helicopter accident causing all nine individuals' deaths. Analyses included reviewing historical salary, investigation of the loss of household services, work life expectancy, investigation of growth rates of future wages, investigation of the fringe benefits, taxation, and personal consumption in Mexico, and the calculation of economic losses sustained as a result of the accident.
- Assisted in a wrongful death matter in which an individual was involved in an accident at an automotive repair facility that resulted in his death. Analyses included reviewing historical salary, potential earnings capacity, work life expectancy, loss of household services, legally required fringe benefits, personal consumption, and the calculation of economic losses sustained as a result of the accident.

- Assisted in a personal injury matter in which an individual was involved in a slip and fall accident in a mall. Analyses included reviewing historical salary, an investigation of time lost related to the accident, future work options, work life expectancy, and the calculation of economic losses sustained as a result of the accident.

Expert Testimony / Designations

In the District Court of Ector County, Texas

- In Re: Jesus Elena Urias, Individually, as Representative of the estate of Jessie Javier Urias, Deceased, and as next friend of J.A.U., D.E.U., and D.A.U, Minor Children vs. Luis Saucedo Lopez, Rogelio Ivan Perez and Waters & Waters Services, Inc.

In the United States Bankruptcy Court, Southern District of Texas Houston Division

- In Re: David C McCarlbe, II, Debtor, Ronald J. Sommers, Chapter 7 Trustee vs. David C. McCarble, II, the McCarble Family Limited Partnership, the MCC Trust, Christina McCarble, Mark Sheppard, M&J Consultants LLC, Kingscrossing Partners, LLC, David Development Group of Texas, David Development Partners, LLC, David Interests, LLC, McCarble Properties, LLC, Sugar Crossing Partners, Ltd., and Sugar Crossing Management, LLC