

Laura Connor Smith

Director
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Curriculum Vitae

Laura has over eighteen years of experience providing accounting and financial advisory services to companies and legal counsel on a variety of issues involving disputes in arbitration and litigation matters as well as financial investigations. Laura has worked on client assignments involving damages analyses involving complex contract disputes and intellectual property, valuations, investigations and bankruptcies in a variety of industries with a particular depth of experience in large international arbitrations involving both contract and treaty claims. Laura has extensive experience in assisting with internal and external investigations of financial institutions.

Professional experience

Prior to joining Credibility International, LLC, Laura provided similar accounting and financial advisory services at Huron Consulting Group, KPMG and InteCap. Laura's primary focus has been in litigation support and damage analysis with focus on intellectual property, valuation and international arbitration matters.

Testimonial Experience

Laura has testified or submitted expert testimony primarily relating to damages, economics and financial issues in the following matters:

- Bull Communications, Inc. v. PaeTec Communications, Inc., Breach of Contract, Supreme Court of the State of New York, County of Monroe, Index No. 2010-7108. Filed expert reports on alleged economic losses suffered by plaintiff in January 2018 and March 2018 and provided deposition testimony in May 2018. Economic losses include lost commission payments. (Engaged by Plaintiff.)
- Martin Campanella v. Metropolitan Aviation, LLC, Wrongful Termination; U.S. Department of Labor, Assistant Secretary of Labor for Occupational Safety and Health. Filed an expert report on alleged economic losses suffered by the plaintiff in February 2014. Economic losses include lost back-pay and lost future earnings. (Engaged by Plaintiff.)
- Senate Committee on Governmental Affairs, regarding BSA/AML findings and compliance with an investigation into a Washington, DC Financial Institution (2004).

Other Engagement Experience

Representative examples of Laura's engagement experience include:

Disputes

- Managed engagement team in a breach of contract dispute involving a bank trustee relationship in the healthcare industry. Dispute involved the failure of a reinsurance company and collateral held in a bank trust account.
- Managed engagement team in an international contract dispute, which involved the assessment of lost profits related to a resort development in the Dominican Republic.
- Managed engagement team in an international contract dispute, which involved the assessment of lost profits related to a Colombian railway.

Disputes (Continued)

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- Managed engagement team in a breach of contract dispute involving a bank trustee relationship in the healthcare industry. Dispute involved the failure of two reinsurance company and collateral held in a bank trust account.
- Managed engagement team in an international contract dispute, which involved damages related to port operations in India.
- Managed engagement team in an international investment treaty dispute, which involved the assessment of value of a Croatian postal service provider.
- Managed engagement team in an international investment treaty dispute, which involved the assessment of value of cotton fabric manufacturing and dyeing plants located in Uzbekistan.
- Managed engagement team in a breach of contract dispute, involving advanced data analytics in the health insurance industry.
- Managed engagement team in an antitrust dispute, which involved the assessment of past damages and lost future opportunities in the aerospace industry.
- Managed engagement team in an international investment treaty dispute, which involved the assessment of value of a Venezuelan gold mining concession.
- Managed engagement team in breach of fiduciary duties dispute involving claims against a former officer and the directors of a large multi-national consulting firm related to events preceding bankruptcy. Matter involved assessing the value of the firm both consolidated and by its individual operating units.
- Managed engagement team in contract dispute involving distribution rights for Polish television content for broadcast and Internet distribution in the Americas.
- Managed engagement team in international contract dispute involving wrongful termination of joint venture agreement involving the sales of commodities in Venezuela.
- Managed engagement team in international contract dispute involving wrongful termination of contract related to the offering of higher education programs in Vietnam.
- Managed engagement team in international contract disputes involving interconnection rates between Egyptian fixed and mobile telecommunication operators.
- Managed engagement team in a wrongful termination dispute involving lost back pay and future lost compensation.
- Managed engagement team in international contract disputes involving a charge card operator and its franchisees, which involved the assessment of potential lost profits and other potential financial harm involving parties from Ecuador, Malaysia, New Zealand, Singapore and the US.
- Managed engagement team in an international investment treaty dispute, which involved the assessment of value of a Romanian chemical plant.
- Managed engagement team in an international maritime dispute related to the contractual arrangements for the shipment of iron ore involving parties from Argentina and Brazil.
- Managed engagement teams in preparation of damage assessments related to patent infringement matters in a variety of industries, including online wagering technology, computer hardware and software, internet-related technologies, toys and games, food additives and hurricane protection.
- Prepared damage analysis, drafted expert report and prepared expert for deposition and trial testimony for legal malpractice matter involving reasonable royalty damages for technology in the wireless telecom industry.
- Prepared damage analysis for a Trade Secret infringement case in the software industry.

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Valuation & Licensing

- Managed engagement team in an appraisal action to assess the fair value of a Russian telecommunications company in the Delaware Chancery Court.
- Assisted in the valuation of intellectual property portfolios and developing and implementing intellectual property licensing programs in a variety of industries, including interactive television, semiconductors and Bluetooth technology.
- Assisted with the determination of the extent of past and future financial damage to a well-known toy brand as a result of the negative impact of lead paint related recalls of its products.

Financial Investigations, Fraud & Forensic Accounting

- Conducted royalty investigations to determine damages related to the alleged underpayment of royalties in the software industry and pharmaceutical industry.
- Managed team assisting government with Bank Secrecy Act compliance and fund tracing investigation. Drafted reports to the government on our progress and findings.

Financial Investigations, Fraud & Forensic Accounting (Continued)

- Assisted government regulators in an investigation involving Anti-Money Laundering and Bank Secrecy Act compliance and fund tracing for a financial institution. Drafted multiple reports to the regulators on our progress and findings.

Education and professional certifications

- Masters of Business Administration, University of Maryland, College Park, Maryland. 2006.
- Bachelor of Science in Business Administration, Finance, Villanova University, Villanova, Pennsylvania. 2000.
- Certified Valuation Analyst, 2009.

Professional associations

- Member, Licensing Executives Society
- Member, National Association of Certified Valuators and Analysts

Publications

- "Post Enron – What is Involved if Earnings Management is Suspected?", *The Institutional Corporate Law Section Newsletter*, National Bar Association, Vol. 8, No. 3, November 2002.
- Co-author; "Update on International Commercial Crime", *What's New in U.S. Litigation? Second Annual U.S. Litigation Seminar*, October 14, 2004 and republished; "International Commercial Crime: Money Laundering", *The Institutional Corporate Law Section Newsletter*, National Bar Association, Vol. 10, No. 3, October 2004.
- Co-author; "Post-Acquisition Disputes: A Financial Perspective", *The Commercial Law Connection*, National Bar Association, Vol. 3, Issue 2, Summer 2006.
- Co-author; Chapter 7: "Compliance Programs and Anti-Money Laundering Efforts", *Building A World-Class Compliance Program: Best Practices and Strategies for Success*, John Wiley & Sons, Inc., 2008.