## Samsung's "Indirect Cost" Allocations Should Be Disregarded

- Produced key information at the last minute
- Nine different versions
- Even Samsung's expert couldn't tie data to a reliable source
- Accuracy questioned by the Magistrate Judge
- Spreadsheet made up solely for this litigation
- Cost allocations completely unexplained
- Samsung Finance VP suggested that financial data was reliable because it came from "SAP," but cost allocations were in Excel