



MICHAEL QUACKENBUSH, CPA

PARTNER

Audit, Tax & Advisory

For more than 30 years, Michael Quackenbush has performed licensing and royalty compliance services for intellectual property clients and assurance services for private companies and nonprofit organizations. In addition, he provides customs enforcement services to the firm's clients.

As the partner-in-charge of Miller Kaplan Arase LLP's licensing and royalties practice, Michael oversees patent pool accounting and management for technology clients, who are a major focus of his practice. He also supervises royalty compliance services for entities in the technology, sports, automotive and consumer products industries. He has supervised more than 100 audits of licensees in China, Hong Kong, Japan, Korea and Taiwan. During one such audit of a licensee in China, to which our client granted sole and exclusive licensing rights via an 800-store retail chain, Michael and his team traveled throughout China for the engagement. They uncovered multiple sets of books being used by the licensee and discovered in excess of \$10 million in underreported royalties.

Michael speaks and writes on intellectual property and licensing issues, including authoring a chapter in a book focused on licensing agreements for entertainment properties.

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INDUSTRIES

Technology
Consumer Products
Manufacturing and Distribution
Retail
Non-Profit Organizations

SERVICES

Assurance
Customs Enforcement Administration
Licensing and Royalties Audits
Litigation Support
Patent Pool Administration
Tax Planning

EDUCATION

West Virginia University - B.S., Business Administration, Accounting
Cornell University - Professional Development Program, Financial Management
Certified Financial Planner Certificate

ASSOCIATIONS AND ACTIVITIES

State Bar of California, Intellectual Property Law Section - Speaker
United States Patent and Trademark Office, Global Intellectual Property Academy - Regional Anti-Counterfeiting Program for South Asia IPR Officials-Speaker
Fiduciaries and Their Professional Advisors, International Foundation of Employee Benefit Plans - Contributing Author
Basics of Licensing: How to Extend Brand and Entertainment Properties for Profit - Contributing Author
The International Licensing Industry Merchandiser's Association (LIMA)
American Institute of Certified Public Accountants (AICPA)
California Society of Certified Public Accountants (CalCPA)