

# EXHIBIT 7

**RAI Strategic Holdings, Inc.**

**and**

**R.J. Reynolds Vapor Company**

**v.**

**Altria Client Services LLC,**

**Philip Morris USA, Inc.,**

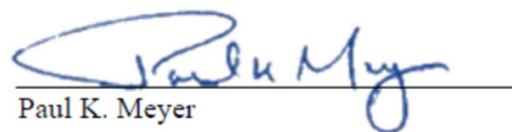
**and Philip Morris Products S.A.**

**Civil Action No. 1:20-cv-00393-LO-TC**

**Third Amended and Supplemental Opening Expert Report of Paul  
K. Meyer**

**TM Financial Forensics, LLC**

**April 15, 2022**

  
Paul K. Meyer

- Liu Loi Ying (“Andy”) Engineering Director and former Executive Director (from 2011-2013) at Minilogic Device Corporation Limited (“Minilogic”) and the sole inventor named on the ’374 Patent<sup>6</sup> (Dec. 4, 2020);
  - Arno Rinker, former co-founder of Wedegree GmbH (“Wedegree”) and the sole inventor named on the ’265 Patent (Dec. 7, 2020);
  - Dr. John Abraham, technical expert providing opinions related to the ’911 and ’556 Patents (Dec. 1, 2020 and Feb. 22, 2021);
  - Mr. Joseph McAlexander, technical expert providing opinions related to the ’545 and ’374 Patents (Dec. 5, 2020, and Feb. 20, 2021, and Feb. 23, 2021); and
  - Dr. Henry Walbrink, technical expert providing opinions related to the ’265 Patent (Jan. 28, 2021); and
  - Stacy Ehrlich, attorney with Kleinfield Kaplan and Becker LLP, providing opinions related to regulatory review of e-vapor and potentially reduced risk products (Feb. 24, 2021).
22. I understand that certain discovery remains ongoing as of the date of this Report. I therefore reserve the right to amend, modify, or supplement my opinions if additional information becomes available, including any information identified by Reynolds or any third party; testimony from depositions yet to taken; any opinions rendered by Reynolds’ experts; or any relevant orders from the Court. I also reserve the right to provide rebuttal opinions in response to opinions from any expert and testimony from any fact witness.

### **III. SUMMARY OF OPINIONS**

23. Under 35 U.S.C. § 284, Plaintiffs are entitled to damages adequate to compensate for RJRV’s infringement, but in no event less than a reasonable royalty for RJRV’s use of the inventions claimed in the Asserted Patents.
24. In this case, a reasonable running royalty is the appropriate form of damages to compensate Plaintiffs for RJRV’s use of the inventions claimed in the Asserted Patents.
25. For purposes of my analysis, I determined three separate hypothetical negotiation dates. The First Hypothetical Negotiation would be in March 2013 for the ’545 Patent; the Second Hypothetical Negotiation would be in August 2018 for the ’265, ’911, and ’556

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<sup>6</sup> <http://www.megalogic.com.hk/about-us/management-team?lang=en>: DEF\_PUB\_EDVA000021958-959 (at 958-959).