UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF TEXAS, MARSHALL DIVISION

Vasu Holdings, LLC v. Samsung Electronics Co., Ltd., Samsung Electronics America, Inc.

Vasu Holdings v. Samsung · No. 2:24-cv-00034-JRG-RSP · Decided February 5, 2026

SUMMARY

The court denied Defendants’ motion to strike portions of Vasu Holdings’ damages expert Jim W. Bergman’s report. The court held that Bergman’s use of an SEC-SEA profit-sharing agreement as a starting point for his hypothetical-negotiation analysis was sufficiently reliable and did not create an impermissible analytical gap. The court also declined to strike portions of the report relying on another expert’s report.

CASE DETAILS

COURT	United States District Court for the Eastern District of Texas, Marshall Division
WRITING FOR THE COURT	Roy S. Payne
JURISDICTION	United States District Court for the Eastern District of Texas, Marshall Division
DECIDED	February 5, 2026
DOCKET	2:24-cv-00034-JRG-RSP
DISPOSITION	denied
PROCEDURAL POSTURE	Defendants moved to strike portions of Plaintiff's damages expert Jim W. Bergman's report under Federal Rule of Evidence 702 and Daubert.
STANDARD OF REVIEW	Abuse-of-discretion review generally applies to Rule 702 admissibility determinations; at the district-court stage, the court acts as a gatekeeper to determine whether expert testimony is sufficiently reliable and relevant to assist the factfinder without weighing the testimony so extensively as to usurp the jury's role.
PRECEDENTIAL VALUE	unknown

TOPICS

expert testimony · daubert standard · damages · patent law · civil procedure

PRACTICE AREAS

patent litigation | evidence | expert testimony | damages | civil procedure

QUESTIONS PRESENTED

1. Whether portions of Vasu damages expert Jim W. Bergman's report should be stricken under Federal Rule of Evidence 702 and Daubert because his reliance on the SEC-SEA profit-sharing agreement was allegedly arbitrary, unreliable, and insufficiently connected to the hypothetical license negotiations.
2. Whether portions of Bergman's report relying on Dr. Groehn's report should be stricken on the same grounds asserted in the separate motion challenging Groehn's report.

HOLDINGS

1. The opinions were sufficiently reliable and relevant for admission because the SEC-SEA agreement served as a starting point rather than the sole basis for the conclusions, and Bergman used additional evidence and analysis to bridge the connection to the hypothetical negotiations.
2. The challenged portions were not stricken because the court had denied the motion challenging Dr. Groehn's extra-profit-per-unit calculation, and Defendants offered the same grounds against Bergman's reliance on that report.

KEY QUOTATIONS

> *"Vigorous cross-examination, presentation of contrary evidence, and careful instruction on the burden of proof are the traditional and appropriate means of attacking shaky but admissible evidence."*

> *"the trial judge must have considerable leeway in deciding in a particular case how to go about determining whether particular expert testimony is reliable"*

FACTUAL BACKGROUND

Vasu asserted patents against Samsung and offered Jim W. Bergman as a damages expert. Bergman's report valued the asserted patents, tied them to accused product features, and calculated damages using financial benefits, hypothetical negotiations, and the Georgia-Pacific factors. His analysis used a profit-sharing agreement between Samsung Electronics Corporation and Samsung Electronics America as a starting point, along with additional evidence and adjustments concerning margins, commercialization efforts, and allocation of incremental benefits.

PROCEDURAL HISTORY

In this patent-infringement action, Samsung moved to strike portions of Vasu's damages expert report, including analysis relying on an agreement between Samsung affiliates and portions relying on another expert's report. The court denied the motion, concluding that Bergman's opinions were sufficiently reliable and relevant for admission and that the challenged reliance on Dr. Groehn's report did not independently warrant striking the opinions.

DISPOSITION

denied

CASES CITED

- Kumho Tire Co. v. Carmichael, 526 U.S. 137, 149 (1999)
- Daubert v. Merrell Dow Pharmaceuticals, Inc., 509 U.S. 579, 592-93, 596 (1993)
- United States v. Valencia, 600 F.3d 389, 424 (5th Cir. 2010)
- Micro Chemical, Inc. v. Lextron, Inc., 317 F.3d 1387, 1391-92 (Fed. Cir. 2003)
- Pipitone v. Biomatrix, Inc., 288 F.3d 239, 249-50 (5th Cir. 2002)
- Mathis v. Exxon Corp., 302 F.3d 448, 461 (5th Cir. 2002)
- Sonos v. Google, 2023 WL 3933071 (N.D. Cal. June 9, 2023)
- Fundamental Innovation Systems International LLC v. Anker Innovations Ltd., 2025 WL 459916 (D. Del. Feb. 11, 2025)
- Headwater Research v. Verizon
- Droplets Inc. v. Yahoo! Inc., 2022 WL 2670163 (Jan. 12, 2022)
