

**Kevin Glowacki, CPA, CFE, CFF**

Director – Litigation and Forensic  
Chicago

**Contact**

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**Industry Experience**

Financial Services

Gaming, Lodging and Hospitality

Healthcare and Pharmaceuticals

Manufacturing, Metals and Mining

Real Estate and Construction

Retail and Wholesale Distribution

Telecommunications

**Experience**

As a Managing Director in BRG's Capstone Litigation and Forensic practice, Kevin Glowacki has managed numerous litigation engagements involving a wide range of issues and causes of action. He has provided expert testimony at deposition, as well as in State Court and Federal District Court. He has also assisted plaintiffs and defendants in civil litigation.

Prior to joining BRG Capstone, Mr. Glowacki was a Senior Managing Consultant in LECG's National Forensic Accounting practice. His responsibilities included managing litigation, alternative dispute resolution, and internal investigation engagements involving complex audit and accounting issues, damages assessment, and other forensic accounting issues. He has assisted plaintiffs and defendants in civil litigation and as well as SEC investigations.

Prior to joining LECG, Mr. Glowacki held senior level operations positions at Centre Life Finance Limited, a member of the Zurich Financial Services Group, and Viaticus, Inc., a subsidiary of CNA. His background also includes five years of public accounting in audit and tax. He also has experience in retail mortgage origination.

**Representative Experience in Selected Matters**

- Assessed company adherence to Generally Accepted Accounting Principles (GAAP)
- Assessed auditor's adherence to Generally Accepted Auditing Standards (GAAS) for billion dollar SEC registered companies
- Assisted in the valuation and assessment of capital adequacy of a multi-billion dollar petrochemical manufacturer and oil refining company
- Assisted an acquiring bank in its defense against actions brought by the FDIC and by the trustee of the failed bank holding company
- Assisted counsel to the D&O carriers for a major Las Vegas hotel construction project in assessing plaintiffs damages claims, including the failure to disclose cost overruns and budget changes, maintaining multiple sets of books, and dissipation of assets
- Traced fund flows through warehouse facilities and securitization vehicles
- Performed internal investigations into alleged internal control failures in the healthcare industry

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**Representative Experience in Selected Matters (cont'd)**

- Assessed alter ego indicia for multiple types of entities
- Performed lost profit calculation in business interruption claims
- Performed materiality assessment in connection with an SEC action brought against the subject company's CFO

Mr. Glowacki has also led engagements in the life settlement and premium finance industries, including:

- Analyzed portfolio maximization through premium optimization
- Assessed the origination practices of a life settlement provider
- Performed financial analyses for a pool of life insurance policies funded through premium finance vehicles

**Expert Testimony Experience**

Mr. Glowacki's depositions and testimonies include:

- 2012: Carl G. Boraiko, et al v. Donald Sutton – deposed and testified on behalf of the defendant in a limited partnership dispute over incentive fees paid to general partner
- 2012: Ritchie Capital, et al v. Coventry First, et al – deposed on behalf of the plaintiff concerning life settlement business practices
- 2011: United States of America v. Christian M. Allmendinger – testified on behalf of the defendant on life insurance portfolio

**Professional Experience**

- 2007 – Present: BRG Capstone Advisory Group, LLC – Managing Director
- 2005 – 2007: LECG – Senior Managing Consultant
- 2001 – 2003: Centre Life Finance Limited – Vice President of Operations
- 1996 – 2001: Viaticus, Inc. – Director of Operations
- 1993 – 1996: LaSalle Home Mortgage Corporation – Senior Loan Officer
- 1992 – 1993: Mulcahy, Pauritsch, Salvador, CPA's – Senior Auditor
- 1988 – 1992: Thomas Havey & Co., CPA's – Senior Auditor



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### Education and Affiliations

Mr. Glowacki holds an MBA with honors from the University of Chicago Graduate School of Business with concentrations in accounting, finance, economics, entrepreneurship, and general management. He obtained his undergraduate degree in accounting from the University of Colorado Boulder. He is a Certified Public Accountant, is Certified in Financial Forensics, and is a Certified Fraud Examiner. He is a member of the AICPA, Illinois CPA Society, and the Association of Certified Fraud Examiners.

### Speaking Engagements and Publications

- “*You Can Take it With You*” published in *Broker World*, April 2003 Issue
- “*Maximizing Life Settlements for Your Client and Yourself*” published in *Broker World*, October 2002 Issue
- “*Life Settlement Ethics: Lessons From the Past, Knowledge for the Future*” published in *National Underwriter*, December 2002 Issue
- “*Putting an Old Policy to Work*” published in *Advisor Today*, November 2002 Issue