

## DANIEL GALANTE, CPA

BRG

Corporate Finance – Transaction Advisory

Practice Leader and Managing Director

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### EXPERIENCE

Daniel Galante has more than 25 years of experience serving as an adviser to companies all over the world. He has been involved with more than 800 buy- or sell-side transactions for over 100 different private equity investors, hedge funds, lenders, and strategic corporate acquirers. Most of his client experiences have been in the middle market ranging from start-up technology ventures to multi-billion-dollar established businesses.

Mr. Galante provides transaction-related quality of earnings and diligence analyses that can incorporate a blend of commercial, financial, operational and tax capabilities. He has advised on several types of transactions including stand-alone platforms; divestitures; carve-outs of business segments, product line or facilities, stand-alone and stranded cost analyses; integration support; transition service agreements (TSA); bankruptcy auction processes; mergers and joint ventures; and industry consolidations.

Mr. Galante has held several Transaction CFO roles in advising sellers to prepare for a sales process and manage the transaction process to streamline inquiries and allow the management team focus on business operations through a transaction process. Recent assignments have included: a fin-tech start-up with over a billion dollars of cashflow; multiple \$1B+ value added software distributors, professional services companies, multiple 100+ unit retail operations and several industrial and manufacturing companies. In advising buy-side investors he supports management teams by leveraging the pre-transaction diligence insights for day-one readiness, co-developing 100-day plans and implementing post-transaction value creation initiatives.

In addition to advising clients with diligence services, Mr. Galante has been retained as an expert witness in numerous matters involving M&A related issues for antitrust, malpractice and securities litigation. He has issued expert reports and has testified at deposition and in Federal and State courts at both bench and jury trials. These matters involved: i) the M&A sales process; ii) qualifications of participants in an M&A process; iii) divestitures and associated preparation, iv) assessment of the adequacy of due diligence procedures, and v) sufficiency of the buyers' responses to diligence findings.

### EDUCATION

Harvard Business School, Alumnus

Masters in Accountancy, DePaul University

Bachelor of Science in Accountancy, DePaul University

### PREVIOUS POSITIONS

2012 – 2016: Grant Thornton-National Managing Partner

2008 – 2011: Alvarez and Marsal-Co-National Practice Leader

2005 – 2008: FTI Consulting-Senior Managing Director

1989 – 2005: Ernst & Young-Partner

## PROFESSIONAL AFFILIATIONS

Member, American Institute of Certified Public Accountants

Member, Illinois CPA Society

Member, Florida Institute of CPAs

## EXPERT TESTIMONY EXPERIENCE

Mr. Galante's court testimony and depositions include:

[2024: Federal Trade Commission, et al v. The Kroger Company and Albertsons Companies, Inc.; State of Washington v. The Kroger Co. et al; State of Colorado v. The Kroger Co. et al](#)

Retained by: Arnold & Porter Kaye Scholer and Weil, Gotshal & Magnes; Collaborated with: Sullivan & Cromwell, Williams and Connolly and Dechert

Provided expert reports and testimony in defense of three separate but related anti-trust actions brought by the Federal Trade Commission, the State of Washington and the State of Colorado seeking to block The Kroger Company's acquisition of Albertsons Companies and its simultaneous divestiture of 579 stores and other assets to C&S Wholesale Grocers. Analyzed C&S Wholesale's due diligence process, evaluated work performed by third-party professionals and evaluated the deal model and business plan.

[2023: United States of America v. ASSA ABLOY AB and Spectrum Brands Holdings, Inc.](#)

Retained by: Hogan Lovells; Collaborated with: Cleary Gottlieb Steen & Hamilton and Kirkland & Ellis

Provided expert reports and testimony in defense of an anti-trust action brought by the Department of Justice seeking to block ASSA ABLOY's acquisition of Spectrum HHI and ASSA ABLOY's simultaneous divestiture of certain assets to Fortune Brands. Analyzed Fortune's due diligence process, evaluated quality of earnings work performed by third-party professionals and assessed the profitability of the divested assets under current ownership to hypothetical profitability under proposed new ownership.

[2022: Ronald L. Jackson v. Microchip Technology, et al](#)

Retained by: Sonsini Goodrich & Rosati

Submitted an expert report on behalf of Defendant in connection with a class action brought by shareholders alleging violations of sections of the Exchange Act. Submitted an expert report assessing the adequacy of Defendant's due diligence generally, and specifically regarding the target company's inventory in a \$10 billion acquisition. Provided rebuttal opinions relating to whether specific issues should have caused Defendant to expand its due diligence procedures. Case settled prior to deposition.

[2021: Bruce Rush v. Greatbanc Trust Company et al](#)

Retained by: Schneider Wallace Cottrell Konecky

Deposed on behalf of Plaintiff in connection with class action suit brought by members of an ESOP plan alleging breach of fiduciary duty and ERISA violations by those involved in the sale of the subject company. Provided rebuttal opinions relating to the potential impact of intentionally excluding strategic buyers from the sale process.

[2019: UPMC et al v. CBIZ, INC. et al](#)

Retained by: Zuckerman Spaeder

Deposed and testified at trial on behalf of Plaintiff in a dispute over defendant's professional negligence and breach of contract in connection with actuarial services. Provided expert testimony regarding the adequacy of Plaintiff's due diligence procedures generally, and specifically with respect to the pension liability of the acquisition target. Provided rebuttal opinions relating to whether specific issues should have caused Plaintiff to expand its due diligence procedures.