

## **GREG HALM**

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### **SUMMARY**

Mr. Halm provides forensic accounting and financial consulting services in complex commercial disputes. Mr. Halm has a breadth of consulting experience and has testified at trial as a damages expert in Federal District Court, and at deposition in both state and federal court. Mr. Halm's work has been relied upon by the Court.

Mr. Halm has consulted on many damages analysis engagements related to, among other issues, theft of trade secrets, copyright infringement, tortious business interference, breach of contract, unfair business practices, false advertising, and wage and hour matters. These engagements have covered a broad set of industries and businesses ranging from small business to large public enterprises.

Mr. Halm has substantial consulting experience in the consumer finance industry, where he specializes in advising clients in large-scale disputes involving significant amounts of data. Mr. Halm advises on case strategy, and frequently supports both subject matter experts and damages experts.

In addition to his experience on damages issues and consumer finance disputes, Mr. Halm has consulted on other financial consulting and forensic accounting engagements involving, among other things, revenue recognition, the valuation of businesses and ownership interests, the analysis of business models and structures, forensic analysis and reconstruction of complex transactions, reconstruction of financial statements, and complex financial models.

### **REPRESENTATIVE EXPERIENCE**

#### **Forensic Accounting Experience**

- Provided an analysis of partnership distributions for a large mixed-use real estate development.
- Reconstructed GAAP financial statements of a television production company from the company's bank statements and other records, and performed a variety of financial and accounting analyses related to transactions entered into by the company.
- Prepared a complex insurance claim for a leading manufacturer of precision testing and measurement equipment whose property and operations were adversely impacted by a wildfire.
- Analyzed alleged export transactions wherein the alleged receivables were factored to various banks. the flow of funds related to such transactions through multiple entities, bank accounts, and countries.
- Provided an analysis of historical financial data and calculated the EBITDA of a behavioral healthcare company.

- Prepared a variety of analyses involving the financial aspects an advisor's role in the development of an Indian Gaming property.
- Prepared an accounting of various transaction classes, including distributions, related to an entity that developed and operated a solar power plant in India.
- Advised counsel representing a pharmaceutical company of accounting standards pertaining to joint ventures and collaborative arrangements.
- Advised a broker-dealer on changes in revenue recognition standards.
- Performed due diligence of the budgeting systems of a university.
- Investigated allegedly improper transactions of the CEO of a credit union.
- Performed a forensic analysis of various financing and sale transactions in a dispute between a bank and a former executive.
- Analyzed the propriety of the alleged importer's accounting for the transactions and traced Analyzed the structure and accounting records of a real estate development partnership in the context of allegations of improper transactions by the general partner.
- Provided an expert report on damages with respect to an alleged e-commerce fraud. The alleged fraud involved the exploitation of promotional subsidies. Mr. Halm correlated disparate data sets containing tens of thousands of transaction records.
- Provided forensic accounting analysis of banking transactions related to allegedly fraudulent banking transactions perpetrated on a significant account holder.
- Provided forensic accounting analysis of the banking transactions of an alleged perpetrator of a Ponzi scheme.
- Performed a forensic analysis of a San Francisco seafood business for purposes of estimating lost profits.
- Prepared a forensic analysis of cash transactions for a San Francisco non-profit.
- Consulted for an investment bank specializing in municipal bonds over large irregularities discovered in its accounting records. Identified the source of the irregularities and assisted the client with numerous regulatory complications stemming from the irregularities. Designed and implemented reporting software to mitigate the risk of future irregularities.
- Prepared a forensic analysis of expense report records for a wrongful termination matter.
- Conducted a forensic accounting analysis of tax shelter transactions.
- Analyzed the structure, business plans, and operating histories of several HVAC suppliers related to allegations of alter-ego.
- Consulted for counsel in a dispute over the alleged misappropriation of trading algorithms. Compiled database of trading profits from records located in multiple disparate data sources.
- Conducted an analysis of accounting irregularities contained in the books and records of a video game joint venture.
- Prepared a valuation of a competitive local exchange carrier.
- Prepared a valuation of a partnership interest and calculated lost distributions and wages.

### **Damages Analysis Experience**

- Prepared a calculation of financial damages with respect to an alleged raid of employees from an insurance brokerage.

- Advised counsel in numerous matters regarding possible damages exposure for matters involving allegations of missed meal and rest breaks, and unrecorded overtime.
- Provided an expert report and testified at trial in a matter involving an alleged copyright infringement in connection with a t-shirt design.
- Prepared a calculation of financial damages with respect to an alleged raid of a group of financial advisors.
- Prepared a calculation of alleged financial damages stemming from the termination of an agreement between a financial institution and its service provider of identity theft and credit monitoring services to consumers.
- Provided an expert report and testimony with respect to alleged damages and valuation of an alleged trade secret anti-counterfeiting technology.
- Prepared a calculation of financial damages in a matter involving an alleged breach of reps and warranties in a purchase agreement.
- Prepared a calculation of financial damages in a matter involving alleged copyright infringement of residential appraisal management software. The matter also involved allegations of breach of contract between the software provider and the mortgage bank.
- Prepared a calculation of financial damages in a breach of contract dispute between two companies in the travel and leisure industry.
- Consulted on a calculation of lost profits suffered by a large inter-dealer broker as a result of the 9/11 attacks.
- Calculated lost earnings for a large resort casino in Atlantic City associated with various significant disasters.
- Prepared a calculation of financial damages in a matter involving the theft of customer account information and unfair business practices in the consumer banking industry.
- Prepared an analysis of financial damages in a dispute between a pomegranate juice seller and a large beverage company involving allegations of false advertising and unfair business practices.
- Prepared analysis of financial damages in a matter involving alleged theft of trade secrets and tortious business interference in the asset management industry.
- Prepared analysis of lost wages in wage and hour case involving the calculation of restitution of lost wages in the banking industry.
- Assisted in calculation of lost profits and lost royalties in a matter involving an alleged theft of intellectual property in the fish processing industry.
- Conducted an analysis of financial damages in a matter involving a theft of customer account data from a printing business.
- Consulted for counsel in an arbitration matter regarding a royalty fee dispute in the video gaming industry.

### **Mortgage Disputes Experience**

- Consulted for large loan servicers on matters involving allegations of improperly charging borrowers for default loan servicing costs.
- Consulted for a large mortgage servicer on disputes with mortgage insurers over rescissions, as well as denials and curtailments of mortgage insurance claims.

- Consulted for a large multi-national bank on numerous disputes with mortgage insurers over billions in disputed coverage. Consulted on issues such as underwriting, fraud investigations, insurance claims, and residential property appraisals.
- Consulted on the quantification of financial damages associated with alleged violations of the Home Affordable Modification Program by one of the country's largest mortgage servicers.
- Consulted for counsel in securities litigation over RMBS with total par value of more than \$10 billion. Consulted on statistical sampling and re-underwriting of thousands of mortgage loans.
- Consulted for counsel in securities litigation over RMBS. Conducted a statistical sample of mortgage loans and estimated the variance of appraised values from the sample of loans.
- Consulted for counsel in securities litigation over RMBS. Analyzed plaintiff's investment analysis documents.
- Consulted for counsel on a dispute involving allegations of predatory lending in the state of Missouri. Analyzed the economic structure of the high CLTV mortgage loan transactions at issue in the context of mortgage market in the late 1990s and early 2000s.
- Consulted for counsel in a dispute over financial guarantee insurance of various RMBS. Analyzed insurers' underwriting of the insurance policies. Analyzed the controls of the sponsor, master servicer, and underwriter, and the operation of such controls, over the acquisition, securitization, and servicing of mortgage loans.
- Consulted for a large multi-national bank on its fraud investigative practices for mortgage loans.

#### **Other Economic and Statistical Analysis Experience**

- Performed various analyses of a large Microsoft Access database used by an auto parts distributor.
- Advised counsel on statistical issues related to an effort to estimate the occurrence of a certain type of email in a population of unknown size.
- Provided financial consulting services to an airline in its efforts to obtain insurance recoveries in connection with a system failure.
- Assisted a leading maker of precision measuring and testing equipment in the preparation of a property damage and business interruption claim related to a wild fire that damaged the company's headquarters.
- Consulted for counsel on class certification issues pertaining to a proposed class of hundreds of thousands of purchasers of groceries through a home delivery website.
- Consulted for counsel on a highly publicized white collar crime matter. Provided statistical, accounting, and economic analysis.
- Consulted on statistical issues in matter involving an alleged breach of a contract for the purchase of thousands of bullet proof vests.
- Consulted for counsel on a breach of contract dispute involving a complex derivative instrument.
- Prepared a stock price correlation analysis and consulted on various statistical issues in a dispute between a large regional bank and its insurer.
- Consulted for counsel in a dispute over the alleged misappropriation of trading algorithms. Provided various statistical analyses.
- Analyzed the credit rating practices of a major bank regarding one of its customers.

## TESTIMONY

*Document Security Systems, Inc., v. Coupons.com Incorporated*. Federal District Court in the Western District of New York. Deposition in January 2014.

*North Venture Partners, LLC, v. Vocus, Inc.*, Federal District Court in the Northern District of California. Declarations in October 2015 and February 2016

*Bradley J. Puetz v. Teespring, Inc.* Federal District Court in the Northern District of California. Trial Testimony in May 2017.

*Gates Corporation v. CRP Industries, Inc.* Federal District Court for the District of Colorado. Declaration in May 2019.

*PH Investor Co LLC v. AvalonBay Communities, Inc. and Pleasant Hill Manager, LLC*. Superior Court of the State of California in Contra Costa County. Depositions in October and November 2019.

*Darren Thienes v. LoanCare, LLC*. Superior Court of the State of California in Marin County. Declarations in January 2020.

## PRESENTATIONS

*Using Financial Information in Business Transactions* – Presented at Practising Law Institute’s Pocket MBA in San Francisco, CA on October 19, 2017, October 1, 2018, September 23, 2019

Participated in Panel Discussion at Deposition Skills Workshop held by Reed Smith LLP on July 20, 2018

## EDUCATION

B.S. in Managerial Economics, University of California at Davis, *Summa Cum Laude*  
Accounting Coursework at University of California at Berkeley  
Graduate-Level Statistics Coursework at Penn State University

## CERTIFICATIONS

Certified Public Accountant