

**DANIEL GALANTE, CPA**  
BERKELEY RESEARCH GROUP, LLC  
Managing Director – Transaction Advisory, IL

Direct: 429.7982 Mobile: 312.560.2933  
[dgalante@thinkbrg.com](mailto:dgalante@thinkbrg.com)

## EXPERIENCE

Daniel Galante has more than 25 years of experience and has developed extensive transaction 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 80 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 revenue 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 different types of transactions including stand-alone platforms; carve-outs of business segments, product line or facilities - including stand-alone and stranded cost structures with TSA requirements; bankruptcy auction processes; mergers and industry consolidations.

He 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 growing the business. Recent assignments have included a few fin-tech start-ups, multiple \$1B+ value added distributors, a 200-unit retail operation and a \$100M manufacturing company. In advising buy-side investors he can support 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 an expert and issued several expert reports, been deposed multiple times and testified at a jury trial for various litigation matters. These matters involved i) the assessment of the adequacy of due diligence procedures and the sufficiency of the buyers' responses to diligence findings, and ii) the potential impact of excluding certain potential bidders from a sale process.

## EDUCATION AND AFFILIATIONS

Mr. Galante is a Harvard Business School alumnus. He holds a Masters in Accountancy and a Bachelor of Science in Accountancy from DePaul University. Mr. Galante is a Certified Public Accountant in Illinois. He is a member of the AICPA, Illinois CPA Society, and the Association for Corporate Growth.

## INDUSTRY EXPERIENCE

Consumer  
Technology  
Business Services

Industrials  
Retail  
Healthcare

## EXPERT TESTIMONY EXPERIENCE

Mr. Galante's depositions and testimonies include:

- 2023: United States of America v. ASSA ABLOY AB and Spectrum Brands Holdings, Inc.  
Retained by: Hogan Lovells    Collaborated with: Cleary Gottlieb, 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. Commented on fair market value of divested assets to Fortune Brands.
- 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 with regard to 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 LLP  
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 LLP  
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.

## PROFESSIONAL EXPERIENCE

- 2016 – Present: Berkeley Research Group, LLC-Managing Director
- 2012 – 2016: Grant Thornton-National Managing Partner
- 2008 – 2011: Alvarez and Marsal-Managing Director
- 2005 – 2008: FTI Consulting-Senior Managing Director
- 1989 – 2005: Ernst & Young-Partner