

GREG HALM

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SUMMARY

Mr. Halm specializes in providing forensic accounting, and financial and economic consulting services related to complex commercial disputes.

Prior to joining BRG, he was a Director in the Forensic and Litigation Consulting practice at FTI Consulting, and prior to that he was a consultant in LECG's Financial Advisory Services practice.

Mr. Halm has consulted on numerous damages analysis engagements related to 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 multi-billion dollar public enterprises.

Mr. Halm has consulted in numerous disputes related to the consumer lending industry, involving such issues as loan underwriting and origination practices, servicing, fraud investigations, predatory lending, loan and loan pool cash flows, sampling, appraisals, insurance, and the analysis of ABS.

In addition, Mr. Halm has consulted on other financial consulting and forensic accounting engagements involving, among other things, the valuation of businesses and ownership interests, the analysis of business models and structures, forensic analysis of complex transactions, reconstruction of financial statements, and analysis of financial models.

Mr. Halm has provided expert reports, deposition, and trial testimony on financial damages in Federal District Court. Mr. Halm has submitted expert reports in other matters in arbitration. Mr. Halm has provided expert consulting services at settlement conferences in the context of both civil and criminal litigation.

CONSULTING EXPERIENCE

Forensic Accounting Experience

- Performed a forensic analysis of various financing and sale transactions in a dispute between a bank and a former executive.
- 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 with respect to an alleged e-commerce fraud. The alleged fraud involved the exploitation of promotional subsidies. Correlated disparate data sets containing tens of thousands of transaction records to identify allegedly fraudulent transactions.

- Provided forensic accounting analysis of banking transactions related to allegedly fraudulent 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.

Mortgage Disputes Experience

- 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 one of the country's largest mortgage servicers on a matter involving allegedly improper default service fees being charged to borrowers.
- 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.

Damages Analysis Experience

- 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.

Other Economic and Statistical Analysis Experience

- 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.
- Assisted in forensic accounting analysis of fraudulent accounting practices at Parmalat SpA. Specifically, analyzed the defendant's credit rating practices during the period of massive looting on the part of Parmalat SpA officers.

TESTIMONY

Document Security Systems, Inc., v. Coupons.com Incorporated. Federal District Court in the Western District of New York. Retained by Farella Braun + Martel LLP. Deposition in January 2014.

North Venture Partners, LLC, v. Vocus, Inc., Federal District Court in the Northern District of California. Retained by JRA Law Partners. Declaration in October 2015 and February 2016

Teespring, Inc. v. Bradley J. Puetz. Federal District Court in the Northern District of California. Retained by Shades of Gray Law Group, P.C. Trial in May 2017.

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