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DAVID GRALNICK, CPA CURRICULUM VITAE

PROFESSIONAL PROFILE

David Gralnick is a Senior Associate in the business valuation and litigation consulting support firm of Klein Liebman & Gresen, LLC. David Gralnick has assisted hundreds of closely-held companies, attorneys, accountants and financial professionals in engagements involving business valuations, investigative accounting, enhanced earnings calculations, and damage claims. Mr. Gralnick has a diversified background in litigation, consulting, accounting and auditing; as well as an extensive tax background.

Mr. Gralnick holds a B.A. in Accountancy from the University of Michigan. He is a Certified Public Accountant and a member of the New York State Society of Certified Public Accountants as well as the Institute of Business Appraisers.

PROFESSIONAL EXPERIENCE

Klein Liebman & Gresen, LLC
Senior Associate, Valuation and Consulting Services

January 2006 - Present

Klein Liebman & Gresen, LLC specializes in the valuation of businesses, professional practices, and other assets relating to equitable distribution, estate and gift tax planning, shareholder disputes, business planning and transactions.

**Richard Friedman Associates CPA PC
Senior Business Appraiser and Forensic Accountant**

August 1996 - January 2006

Richard Friedman Associates, CPA PC is an accounting firm specializing business appraisals, litigation support and forensic accounting. As the Senior Associate, Mr. Gralnick was responsible for the preparation and review of valuation reports as well as providing litigation support for trials. In addition to assisting in client dispute resolutions, he worked closely with attorneys preparing for depositions and trials, and did extensive work in the areas of tax and auditing.

February 1996 - July 1996

Mr. Gralnick worked for Fleet Bank where he was responsible for the proofing of cash and checks for the entire branch.

EDUCATION AND PROFESSIONAL CERTIFICATION

Bachelor of Arts, Accounting - University of Michigan	1995
Certified Public Accountant	2000

PROFESSIONAL AFFILIATIONS

New York State Society of Certified Public Accountants
Institute of Business Appraisers