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CURRICULUM VITAE

PROFESSIONAL PROFILE

Glenn Liebman is a Member in the business valuation and litigation support firm Klein Liebman & Gresen, LLC located in Woodbury, New York. Mr. Liebman has assisted hundreds of closely-held companies, attorneys, accountants and financial professionals with valuation issues relating to equitable distribution, estate and gift tax planning, business planning, the acquisition and sale of businesses, and shareholder disputes. He has been Court appointed as a neutral financial expert and has provided expert witness testimony on 23 occasions in Supreme Court in Nassau, Suffolk, New York, Queens, Westchester and Kings Counties on issues concerning business valuation and the valuation of licenses and enhanced earning capacity. Mr. Liebman is a frequent speaker on the topic of business valuation and litigation support.

Mr. Liebman holds a B.A. degree in Economics from the State University of New York at Binghamton, an M.S. degree in Accounting from the State University of New York at Albany. He is a Certified Public Accountant (CPA) and has also earned the American Institute of Certified Public Accountants' ABV designation (Accredited in Business Valuation). Mr. Liebman is a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants.

PROFESSIONAL EXPERIENCE

Klein Liebman & Gresen, LLC **March 1997 - Present**
Partner, Valuation and Consulting Services

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.

Paragon Capital Management, Syosset, NY **May 1996 - March 1997**
Financial Advisor

As a financial advisor for this Registered Investment Advisory firm, Mr. Liebman evaluated publicly traded securities and developed investment portfolios for clients of the firm. Additionally, he assisted clients in their personal investment and financial planning.

Ernst & Young LLP, New York, NY **June 1992 - May 1996**
Financial Planning Consultant, Auditor

As a financial planning consultant, Mr. Liebman assisted individuals in financial and tax planning issues. As an auditor, Mr. Liebman performed audits and analytical procedures with respect to the financial reporting of publicly and private corporations.

EDUCATION AND PROFESSIONAL CERTIFICATION

Binghamton University (SUNY), Binghamton, NY	BA in Economics, 1990
University at Albany (SUNY), Albany, NY	MS in Accounting and Finance, 1992

Certified Public Accountant, New York State	1994
CPA/Accredited in Business Valuation	1998
Certified Matrimonial Mediator – New York State Unified Court System	2009

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
New York State Society of Certified Public Accountants – Business Valuation and Litigation Support Committees
Nassau County Litigation Support Committee

SPEAKING ENGAGEMENTS

April 2009 – “Valuation Dates and Subsequent Events”, Nassau County Matrimonial Bar Association

March 2009 – “Valuation of Hedge Fund Interests”, Estate Planning Council of Lower Fairfield County, Connecticut

January 2009 – “The Rose of the Business Appraiser in Litigated Matters”, New York State Bar Association General Practice Session Seminar

November 2008 – “Understanding Business Valuation Enhanced Earnings Valuation, Maintenance and Support and the Double Dip Issues”, The Center for Mediation in Law Series, The Essentials of Family Law: What Family Mediators and Collaborative Professionals Need to Know, New York, NY

October 2008 – Institute of Divorce Financial Analysis Advanced Topics Symposium 2008, Las Vegas, NV – “Dealing with Executive Compensation in Divorce” and “Analysis of Hedge Funds in Divorce”

March 2008 – Fairfield County Bar Association – “Hedge Fund Valuation Issues in the Context of Matrimonial Matters”

March 2008 – New York Law School –”Business Valuation and Forensic Accounting in Matrimonial Matters”

March 2008 – Nassau Academy of Law – Panel with Vincent Stempel, Esq., Steven Eisman, Esq., Honorable Anthony J. Falanga, and Joel Rakower, CPA – “How to Settle a Complex Matrimonial Matter”

February 2008 – Suffolk County Matrimonial Bar Association – “Role of the Neutral Forensic Accountant”

February 2008 – Fordham University School of Law – “Business Valuation and Forensic Accounting in Matrimonial Matters”

November 2007 – National Conference of CPA Practitioners-Nassau/Suffolk Chapter – "Identifying, Quantifying & Distributing Assets in a Matrimonial Matter"

October 2007 – Hofstra University School of Law – "The Role of Business Appraisers and Reviewing a Business Valuation Report

December 2006 – New York County Bar Association – Second Year Program for Newly Admitted Attorneys – "Bridge the Gap II"

October 2006 – Molloy College Division in Business, Business Assembly – "Careers in Business & Forensic Accounting"

August 2006 – New York County Bar Association – Second Year Program for Newly Admitted Attorneys – "Bridge the Gap II"

April 2006 – New York County Bar Association – Second Year Program for Newly Admitted Attorneys – "Bridge the Gap II"

December 2005 – New York County Bar Association – Second Year Program for Newly Admitted Attorneys – "Bridge the Gap II"

July 2005 - New York County Lawyers' Association – "Identifying Financial Assets and Structuring Settlements in a Matrimonial Matter"

May 2005 – The Estate and Personal Financial Planning Committee – Nassau Chapter – "Family Limited Partnership Valuation Discounts"

March 2005 - Matrimonial Bar Association of Suffolk County and SCBA Matrimonial & Family Law Committee — "The Role and Responsibilities of the Neutral Financial Expert and Soliciting Information for Enhanced Earning Capacity Cases"

February 2005 – Nassau County Bar Association Matrimonial Law Committee – "The Role and Responsibilities of the Neutral Financial Expert"

December 2004 – Westchester County Bar Association – "What's a Neutral Financial Expert To Do"

November 2004 – New York State Bar Association Matrimonial Update 2004 Seminar – "The Financial Expert: Understanding The Report and Cross Examining the Witness"

November 2004 – The Estate and Personal Financial Planning Committee & The Litigation Support Services Committee – "Family Limited Partnership Valuation Discounts"

June 2004 – Center for Mediation and Law 2004 Family Law Class – "Valuing Businesses and Enhanced Earning Capacity - The Double Dipping Problem"

May 2003 – 21st Annual All-Day Nassau Chapter – Estate Personal Financial Planning Conference – "Current Issues Relating to Valuation"

October 2002 – Matrimonial Bar Association of Suffolk County – "Discovery and Forensic Accounting in the Valuation of Closely-Held Businesses

June 2002 – National Business Institute – "Tax Aspects of Divorce in New York"

May 2001 – Foundation for Accounting Education – "Business Valuation Discounts"

November 2000 – Nassau County Bar Association – Matrimonial Committee – "The Use of Discounts in Business Valuation"

September 2000 – New York State Society of CPA's, Nassau Chapter – Estate and Financial Planning Conference – "Business Valuation Discounts"

May 2000 – Foundation for Accounting Education – "Business Valuation, What's it Really All About?"

PUBLICATIONS

"Hedge Fund Analysis and Valuation *A Guide for Marital Attorneys",* ALM Law Journal Newsletter The Matrimonial Strategist, March 2007