



# KLEIN LIEBMAN & GRESEN, LLC

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## RONALD J. KLEIN, CPA/ABV/CFF CURRICULUM VITAE

### PROFESSIONAL PROFILE

For over thirty years, Mr. Klein has assisted private and publicly held companies and attorneys in connection with valuation issues related to equitable distribution; intangible assets and purchase price allocations; covenants not to compete; shareholder, partnership, contract, and commercial disputes; the acquisition and sale of businesses, business planning for closely-held companies; estate and gift tax planning; buy/sell agreements; bankruptcy; and liquidation situations.

Mr. Klein has been retained as an expert to value hundreds of businesses and interests in businesses. In addition to being frequently court-appointed as a valuation expert, he has performed valuations and provided expert testimony in contested cases in Suffolk, Nassau, Westchester, Kings, Putnam, Queens, Rockland and New York Counties.

A Certified Public Accountant and Accredited Business Valuator, Ronald Klein holds a B.A. from New York University. He has published articles on valuation and related topics and has been a guest lecturer at Fordham University. He has lectured to the New York State Trial Lawyers Association, New York State Bar Association Family Law Section, and to the Nassau, Suffolk, Rockland, and New York County Bar Associations on a variety of valuation topics.

### PROFESSIONAL EXPERIENCE

#### **KLEIN LIEBMAN & GRESEN, LLC**

**1976 - Present**

Founding Partner - Klein Liebman & Gresen, LLC specializes in the valuation of businesses, professional practices, and other assets in connection with litigation support matters.

#### **HORMEL INTERNATIONAL CORPORATION**

**1969 - 1976**

Treasurer/Controller - International division of George A. Hormel & Company. Valuation of international and domestic companies for acquisition.

#### **BRACH, LANE, HARITON & HIRSCHBERG, CPA'S**

**1966 - 1969**

Manager/Senior Staff Supervisor - Analysis and valuation of business entities for SEC registration and public offerings.

#### **AARONSEN & ORESMAN, CPA'S**

**1965 - 1966**

## **EDUCATION AND PROFESSIONAL MEMBERSHIPS/AFFILIATIONS**

New York University, B.A. - 1965  
Certified Public Accountant, New York State - 1969  
ABV Designation: Accredited in Business Valuation, AICPA - 1998  
Certified in Financial Forensics - 2008  
Certified Matrimonial Mediator – New York State Unified Court System - 2009  
Family Mediation - Nova University - 1994  
American Institute of Certified Public Accountants  
New York State Society of Certified Public Accountants  
Past faculty member - Fordham University Continuing Legal Education  
Diplomate, American Board of Forensic Accounting  
New York State Bar Association, Family Law Section Executive Committee  
American Academy of Matrimonial Lawyers - Financial Support Services Committee  
Interdisciplinary Committee of the American Academy of Matrimonial Lawyers  
Past Chairman, NYSSCPA Litigation Support Committee - Nassau County

## **PUBLICATIONS**

Valuation Techniques and Strategies for Closely Held Businesses; NYSSCPA, Foundation for Accounting Education.

“Valuing Professional Practices and Licenses - A Guide for the Professional” Prentice Hall Law & Business Publications, 1987. Chapters: “Valuation of Medical Practices” and “Valuation of Law Practices or an Interest in a Law Practice”.

“The Role of the Expert in Equitable Distribution” FAIR\$HARE Magazine, 1986.

“Selected Valuation Problems in Equitable Distribution Cases”, New York State Bar Association Publication, 1983

## **SPEAKING ENGAGEMENTS**

2010 - New York County Lawyers Association – Handling Business Valuation, the Most Common and Complex Divorce Tax Questions, and Double Dipping Issues

2009 – American Academy of Matrimonial Attorneys – Valuation in Uncertain Economic Times

2008 – Appellate Division, Second Judicial Department – Minefields for Bench and Bar in Matrimonial Practice; Keane v. Keane

2008 - Westchester Women’s Bar Association – The Top Five Recent Matrimonial Court of Appeal Decisions

2007 - Real Estate Appraisal Institute – Business Valuations Involving Real Estate

2006 – Nassau County Bar Association, Matrimonial Committee – Capitalization Rates & Sonnenfeld Decision

2005 – New York State Bar Association, Family Law Section, Summer Meeting – Advantages of Using Neutral Experts; Issues Arising when Using Neutral Experts

2005 – New York County Lawyers’ Association, Matrimonial Law Section – Working with Neutral Valuation Experts

2001 – Rockland County Bar Association – Valuation and Expert Testimony of a Professional Practice

2000 – Nassau County Bar Association, Judicial Seminar and Matrimonial Seminar – Valuing Enhanced Earnings and Avoiding Double-Dipping

1999 – New York State Bar Association, Continuing Legal Education Program – Understanding Valuation Reports Prepared by an Expert

1999 – Rockland County Bar Association - Valuing Professional Practices and Licenses in the Age of McSparron, and avoiding Double-Dipping

1999 – Suffolk Academy of Law – Valuing Professional Practices and Licenses in the Age of McSparron, and avoiding Double-Dipping

1998 - Television / Extra Help Channel LLC - Guest appearance, Mind Your Own Business: “Partnerships - Creating Terms of Agreement”

1998 - New York State Bar Association Family Law Section - Capitalization Rates; Cash Flow Analysis

1998 - Inns of Court, Federal Courthouse Suffolk County. “Economic Loss Valuation” Direct and Cross-Examination of an Expert Witness.

1998 - Suffolk County Bar Association, Family Law Section, “Enhanced Earning Capacity and Practice Valuations - Recent Decisions”

1997 - Law Journal Seminars-Press: “Valuation of a Professional Practice”

1996 - Suffolk County Bar Association, Family Law Section: “Valuation of Professional Licenses and Practices in the Age of McSparron”

1996 - New York Family Law, American Inns of Court: “Valuation of Enhanced Earning Capacity - Two Approaches”

1996 - Suffolk County Bar Association: “McSparron v. McSparron: a New Breed of Asset”

1996 - Practising Law Institute: “Valuation of Professional Practices and Licenses”

1996 - National Business Institute: “Tax Aspects of Divorce”

1996, 1995, 1994, 1993 - New York State Society of Certified Public Accountants, Foundation for Accounting Education; "Valuation Techniques and Strategies for Closely Held Businesses"

1996, 1995, 1994, 1993, 1992 - Fordham University Law School; “Matrimonial Litigation and the Valuation of Property”

1993 - Fordham University Law School; "What Attorneys Should Know About Tax Returns and Financial Statements"

1992 - New York State Society of Certified Public Accountants - "Structuring and Handling the Litigation Support Engagement"

1992 - Suffolk Academy of Law; "Enhanced Earning Capacity"

1991 - Fordham University Law School; "Deferred Compensation Considerations & The Role of the Expert"

1990 - New York State Bar Association, "Child Support Guidelines"

1990 - NYSSCPA, Foundation for Accounting Education; "Valuation of Closely Held Businesses"

1989 - NYSSCPA, Litigation Support Committee; "The Role of the CPA as an Expert Witness - Courtroom Presentations of Business Valuations"

- 1988 - Inns of Courts, Nassau County; Mock Trial: "Appreciation of Separate Property"
- 1988 - Nassau County Bar Association; "Enhanced Earning Capacity, A New Breed of Asset"
- 1988 - New York State Bar Association; "Tax Impact on Maintenance, Child Support and Equitable Distribution"
- 1988 - NYSSCPA Nassau Chapter Litigation Support Committee; "Supreme Court - How Does It Work & Who Are The Players?"
- 1988 - NYSSCPA Nassau Chapter Litigation Support Committee in conjunction with the Nassau and Suffolk Bar Associations; "Enhanced Earning Capacity - A New Breed of Asset"
- 1988 - NYSSCPA Nassau Chapter Litigation Support Committee with the Nassau Bar Association; "Mock Trial - Price v. Price"
- 1988 - NYSSCPA FAE; "Introduction to Business Valuation"
- 1987 - NYSSCPA Estate Planning Committee; "Tax Planning for Estates"
- 1987 - Bi-County Committee (Nassau/Suffolk Bar Associations) Mock Trial - "O'Brien v. O'Brien"
- 1987 - NYSSCPA FAE; "Introduction to Business Valuation"
- 1987 - NYSSCPA Nassau Chapter Litigation Support Committee - "Introduction to Business Valuation"
- 1986 - Nassau Lawyers' Association - "Impact and Discussion of the New Tax Legislation"
- 1986 - Nassau County Bar Association/Litigation Support Committee; - Mock Trial; "O'Brien v. O'Brien"
- 1986 - Suffolk County Bar Association - "Impact of the Tax Reform Bill of 1986"
- 1986 - American Bar Association - Domestic Relations Litigation Committee; "Anatomy of a Matrimonial Trial: Direct and Cross-Examination of an Accountant in the Valuation of a Law Practice"; "Direct and Cross-Examination of an Accountant in the Valuation of a Closely Held Corporation"
- 1986 - Suffolk County Bar Association - "Valuation of Professional Licenses"
- 1986 - New York State Trial Lawyers Association - "Valuation of Professional Practices and Closely Held Business Interests; Successful Cross-Examination of Expert Witnesses"
- 1985 - Nassau County Bar Association - "Purchases and Sales of Small Businesses"
- 1984 - Suffolk County Bar Association - "The Use of Expert Valuation Testimony in Equitable Distribution Cases"
- 1983 - Nassau County Bar Association - Matrimonial and Family Law Committee; "Appropriate Use of Valuation and Tax Experts in Equitable Distribution Cases"