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# DAVID L. GRESEN, CPA/ABV/CFF, CFE
# CURRICULUM VITAE

## PROFESSIONAL PROFILE

**David L. Gresen, CPA/ABV/CFF, CFE** assists the courts and attorneys in engagements involving business valuations, financial asset tracing, forensic accounting, enhanced earnings calculations, lifestyle analysis and damage claims. Mr. Gresen has a diversified background in litigation consulting, accounting and auditing and has provided expert testimony in connection with a variety of contested matters. He is frequently court-appointed as a financial expert. Prior to joining Klein Liebman & Gresen, LLC, he worked in the Litigation Consulting and Bankruptcy Services department for a large regional CPA firm, following several years as a senior accountant on the audit staff of a national CPA firm.

A Certified Public Accountant, Mr. Gresen holds a B.A. from SUNY Oswego and an M.S. in Public Accounting from Long Island University, CW Post Campus. He has also earned the American Institute of Certified Public Accountants' ABV designation (Accredited in Business Valuation) and CFF designation (Certified in Financial Forensics). In addition, Mr. Gresen is a Certified Fraud Examiner (CFE). Mr. Gresen is a member of the American Institute of Certified Public Accountants, New York State Society of Certified Public Accountants, and Association of Certified Fraud Examiners.

## PROFESSIONAL EXPERIENCE

**Klein Liebman & Gresen, LLC** **1998 – Present**
**Partner, Valuation and Consulting Services**

Klein Liebman & Gresen, LLC specializes in valuation of businesses, professional practices, and other assets, forensic accounting, lost earnings and damage calculations and litigation consulting.

**Long Island University-CW Post Campus** **2010 – 2014**
**Adjunct Professor**

Mr. Gresen taught forensic accounting and fraud examination to graduate students.

**Margolin, Winer & Evens, LLP** **1995 – 1998**

As a Supervisor in the Litigation Consulting and Bankruptcy Services department, Mr. Gresen was responsible for managing engagements involving forensic accounting matters, business valuations, enhanced earnings and damage calculations.

**Coopers & Lybrand, LLP** **1993 – 1995**

Mr. Gresen was a Senior In-Charge responsible for audit engagements for both public and private companies, as well as supervision and training staff.

**Margolin, Winer & Evens, LLP** **1989 – 1993**

As a member of the audit staff, Mr. Gresen was responsible for performing analyses relating to audits, reviews, compilations and various tax matters.

## EDUCATION AND PROFESSIONAL CERTIFICATION / DESIGNATIONS

State University of New York at Oswego, Oswego, NY B.A.
Long Island University-CW Post Campus, Old Brookville, NY M.S.
Certified Public Accountant (CPA)
Accredited in Business Valuation (ABV)
Certified in Financial Forensics (CFF)
Certified Fraud Examiner (CFE)
Collaborative Divorce
Interdisciplinary Team Training- 2005
Forty Hours of Matrimonial Mediation Training
New York State Unified Court System 2009

## PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants – Family Law Task Force Committee Member
New York State Society of Certified Public Accountants – Professional Skills Development Task Force
Association of Certified Fraud Examiners
American Bar Association – Section of Litigation, Web Editor
American Bar Association – Section of Litigation, Co-Chair – Appraisal and Valuation Sub-Committee
American Academy of Matrimonial Lawyers – Accountants and Appraisers Committee

## PUBLICATIONS

"Best Practices for Reading a Personal Tax Return"- American Bar Association - Family Law Litigation – Spring 2017, Volume 9, Issue 1.

AICPA – "A CPA's Guide to Family Law Services" – Second Edition – Co-Author.

“Financial Asset Tracing and Lifestyle Analysis in a Divorce Case” – AICPA Corner Family Law eNews.

“Is it time to call in a Forensic Accountant?” Nassau Lawyer – The Journal of the Nassau County Bar Association and The Suffolk Lawyer – A Publication of the Suffolk County Bar Association.

“Discount for Unrealized Capital Gains Tax,” New York State Society of Certified Public Accountants – Nassau Chapter Newsletter.

## SPEAKING ENGAGEMENTS

American Bar Association – Section of Litigation - July 25, 2018 – “The Basics on Business Tax Returns”

Suffolk Academy of Law – April 12, 2018 - “Understanding Schedule C Income”

American Bar Association – November 16, 2017 – “Mining for Financial Information in a Divorce Using Personal Tax Returns”

Nassau County Bar Association – Commercial Litigation Committee – October 19, 2017 – “Valuation of Closely Held Businesses”

American Academy of Matrimonial Lawyers New York Chapter – June 7, 2017 – “The Basics of Personal Tax Return”

Suffolk Academy of Law – March 20, 2017 – Representing Divorcing Clients Who Own a Cash Business; Innocent Spouse Rules

Suffolk County Bar Association – November 2, 2016 – “Application of New Maintenance Guidelines in Conjunction with a Business Valuation – Is the Double Dip Still Applicable?”

New York County Lawyer’s Association – June 2, 2016 – “The New NY Maintenance Law Unplugged”

American Academy of Matrimonial Lawyers – May 6, 2016 – “The Matrimonial Practitioner’s Voyage Beyond the DRL”

New York State Bar Association – April 8, 2016 – “The Basics of Business Valuation in Matrimonial Matters”

New York State Bar Association – March 18, 2016 - “The Basics of Business Valuation in Matrimonial Matters”

American Academy of Matrimonial Lawyers – October 28, 2015 – “Preparing for What to do When You Get a Valuation Report: Key Basics of Business Valuation”

New York State Bar Association – October 20, 2015 and October 21, 2015 – “Using Personal and Business Tax Returns to Develop Your Equitable Distribution and Support Case”

New York State Bar Association – May 8, 2015 – “Divorce Anniversaries II – Valuation and Executive Compensation”

New York County Lawyer's Association/The New York College of Matrimonial Law Trial Attorneys – May 20th and May 21st, 2014 – "How to Try an Equitable Distribution Case"

Suffolk County Matrimonial Judicial Seminar – May 15, 2014 – "Yours, Mine and Mine: Dividing the Marital Estate An Overview of Equitable Distribution and Separate Property"

New York State Bar Association – November 1, 2013 – "Matrimonial Trial Institute IV: A Mock Financial Trial"

Suffolk Academy of Law – March 18, 2013 – "Direct & Cross Examination of a Forensic Accountant"

Nassau Academy of Law – October 24, 2012 – "Direct & Cross Examination of a Forensic Accountant"

NYCLA Matrimonial Law Committee – May 8, 2012 – "Separate Property – Legal and Financial Considerations"
Nassau County Bar Association – March 7, 2012 – "Direct and Cross Examination of Financial Experts in a Down Economy"

AICPA National Forensic Accounting Conference, Chicago, IL – September 23, 2011 – Case Study

National Business Institute – June 10, 2010 – "Using Accounting, Financial and Computer Records as Evidence"

American Academy of Matrimonial Lawyers – New York Chapter – Continuing Legal Education – Fall 2009 – "Some Who Brought Us Here and Some Who Will Bring Us There"

National Business Institute – May 1, 2009 – "Analyzing Financial Information in Divorce Cases"

CLE Seminars – "Working with Forensic Financial and Computer Experts":

- August 11, 2010 – Suffolk County Bar
- March 16, 2010 – Esquire Bank
- August 11, 2009 – Esquire Bank
- April 29, 2009 – Nassau County Lawyers
- July 2, 2008 – in house CLE Seminar
- December 3, 2007 – New York County Lawyers' Association
- November 27, 2007 – Westchester County Bar Association
- December 20, 2006 – New York City Bar Association
- November 30, 2006 – Matrimonial Bar Association
- November 30, 2005 – Matrimonial Bar Association
- Suffolk County and various – in house CLE Seminars

Suffolk County Commercial and Corporations Law Committee – Suffolk County Bar Association – February 11, 2008 – "E-Discovery and Digital Evidence"

National Conference of CPA Practitioners – Nassau/Suffolk Chapter – November 15, 2007 – "Identifying, Quantifying & Distributing Assets in a Matrimonial Matter"

American Academy of Matrimonial Lawyers – New York Chapter CLE Seminar – Separate Property – Active v. Passive "Some of What is Yours, Is Mine" – October 6, 2007

The Nassau County Matrimonial Law Committee – Tax law Committee – Family Law & Procedure Committee – May 9, 2007 – "The Assets You Missed: Finding and Distributing Tax-Based Assets"

New York County Bar Association – Bridge-the-Gap – March 7, 2007 – "How to Read & Critique a Business Valuation Report"

Nassau County, Supreme Court Judicial Seminar – "E-Discovery: Where the Information Is and How to Get at It" – February 6, 2007

Family Law Committee – Suffolk County – January 19, 2006 – What Information Can Be Obtained From Tax Returns

New York County Lawyers' Association – July 21, 2005 – "Identifying Financial Assets and Structuring Settlements in a Matrimonial Matter"

New York County Lawyers' Association – Bridge-the-Gap – April 30, 2005 – "Introduction to Business Valuations"

New York County Lawyers' Association – Matrimonial Law Section – January 11, 2005 – "Working with Neutral Financial Experts"

National Conference of CPA Practitioners/National Association of Certified Valuation Analysts – August 3, 2004 – "Issues Relating to Professional Practice Valuations and Enhanced Earnings Capacity"

National Business Institute – June 19, 2002 – "Tax Aspects of Divorce in New York"

Rockland County Bar Association – November 15, 2001 – "Valuation and Expert Testimony of a Professional Practice"

Foundation for Accounting Education – May 11, 2000 – "Business Valuation, What's It Really All About?"

New York State Chapter of NACVA – July 7, 1999 – "Enhanced Earnings Capacity"

New York State Chapter of NACVA – May 5, 1999 – "Trapped in Capital Gains"

New York State Society of CPAs – Minority Recruitment Committee – 1998 – "Role of the CPA in Litigation Support"