



NEWS & EVENTS

KLG proudly announces the addition of Senior Associate Mayda Kramer to our staff. Mayda brings over 10 years of experience in forensic accounting, business valuation and litigation support.

Peter Theobald and Chris Kelley will be presenting 'Online Evidence for Matrimonial Attorneys' at the American Academy of Matrimonial Attorneys (AAML) New York Chapter June Retreat, on June 29, 2013.

David Gralnick, CPA/ABV will be speaking on Thursday July 25, 2013 from 7:30p.m. to 9:15p.m. at Long Island University Post Campus. The topic is: "Forensic Accounting".

MATRIMONIAL CASE OF INTEREST

BIELECKI v. BIELECKI (Appellate Division, Fourth Department) - A judgment for divorce granted in 1985 provided for the plaintiff-wife to be entitled to her Majauskas share of her defendant-husband's pension upon its commencement. While the pension benefits started in 1991, the plaintiff-wife did not start receiving pension payments from the defendant-husband until October 2005. The Appellate Court determined that while there are portions of the pension due to the wife, the statute of limitations with respect to pension benefits is six years and because she filed her motion in October 21, 2010, she is due only the amounts for the pension within the six years prior, rather than since 1991 as the lower courts had decided.

[LINK TO DECISION](#)

ENHANCED EARNINGS CASE OF INTEREST

McCAFFREY v. McCAFFREY (Appellate Division, Third Department) - The Supreme Court awarded to the wife 15% of an enhanced earnings of the husband. The husband appealed the decision citing that the wife failed to prove that the degrees resulted in any enhancements nor was it due to any contribution by the wife. The Appellate Court rejected such motion because while the testimony of witnesses said that his degrees were not required for a promotion, neither testified that his degrees were not a factor in his promotions. Additionally, the wife altered her schedule and household duties to enable the husband to obtain the degrees and part of the marital funds were used to pay school tuition.

[LINK TO DECISION](#)

SHAREHOLDER DISPUTE CASE OF INTEREST

ESTATE OF JOHN KOONS III v. COMMISSIONER OF INTERNAL REVENUE (U.S. Tax Court) -

One issue at hand between the parties is the lack of marketability discount rate used to value the revocable trust's 50.5% interest in CI LLC. Petitioners contend that a 31.7% rate is appropriate while the respondent finds a 7.5% discount is sufficient, resulting in an approximately \$40 million difference in value of the interest in question. At the time of death, Koons' 50.5% interest included a 49.94% voting interest and 51.59% nonvoting interest. Upon his death, the children's total interest in CI LLC would increase to 70.93% with 70.42% voting interest and 71.07% nonvoting interest. Because a voting interest that results from Koons' death would enable the trust to sell most of its interest in the entity and receive approximately \$140 million, this was the minimum distribution from the interest and as such, the respondent's finding that the interest would only be worth \$110 million after discounts is improper.

[LINK TO DECISION](#)

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COMPUTER FORENSIC & eDISCOVERY ARTICLES OF INTEREST

Using Computer Forensics to Investigate IP Theft - "Companies are increasingly using computer forensics to investigate the who, what, when, where, and why of data theft by departing employees. "Computer forensics" in this context refers to the examination of digital devices, such as smartphones and laptops, and storage media, such as hard drives and thumb drives, in a forensically sound manner that preserves the contents and operating systems of these devices while extracting information regarding file creation, deletion, modification, and copying, and internet and software application usage, amongst other things. Though the field of computer forensics is continually evolving, computer forensic experts are playing an increasingly integral role in the trade secrets and business litigation landscape; it will not be long before litigants point to a company's failure to undertake forensic investigations as a lack of reasonable diligence that can bar a trade secrets claim."

[LINK TO ARTICLE](#)

Proffinder: Affordable E-Discovery for Small Firms - One of the most common topics we are consulted on is the production and review of ESI. Small firms in particular face difficulties in thoroughly investigating ESI while minimizing costs. The author of this article, Craig Ball, issued the EDna Challenge in 2009 in order to

address this issue. The challenge sought a product that could equip a small firm lawyer to competently process and review a small amount of run-of-the-mill ESI. One product met all the criteria of the challenge as well as being substantially cheaper than any competing products: Prooffinder. The article discusses the advantages of Prooffinder and what it can do for the small firm lawyer.

[LINK TO ARTICLE](#)

How to Get a Judge to Say "Stern Measures Are Called For" - This article discusses a case where the Court doubled an attorney's fee award as part of a sanction for the destruction of evidence. The double fee was granted "in a rough effort to compensate Plaintiff for the efforts that were made in her counsel's attempts to obtain the [relevant digital evidence]." This case highlights why "attorneys must develop a preservation strategy after determining the relevant sources of information... Regardless of the strategy used, it is advisable to not allow custodians to self-collect their own data."

[LINK TO ARTICLE](#)

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