



# KLEIN LIEBMAN & GRESSEN, LLC

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## DAVID GRALNICK, CPA/ABV CURRICULUM VITAE

### PROFESSIONAL PROFILE

**David Gralnick, CPA/ABV**, is a Partner of the firm Klein Liebman & Gresen, LLC. He 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 Accounting from the University of Michigan. He is a Certified Public Accountant and he has also earned the American Institute of Certified Public Accountants' ABV designation (Accredited in Business Valuation). He is a member of the New York State Society of Certified Public Accountants as well as the American Institute of Certified Public Accountants.

### PROFESSIONAL EXPERIENCE

**Klein Liebman & Gresen, LLC** **January 2006 - 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.

**Richard Friedman Associates CPA PC** **August 1996 - January 2006**  
**Senior Business Appraiser and Forensic Accountant**

Richard Friedman Associates, CPA PC is an accounting firm specializing in 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.

## **EDUCATION AND PROFESSIONAL CERTIFICATION**

Bachelor of Arts, Accounting - University of Michigan	1995
Certified Public Accountant	2000
ABV (Accredited in Business Valuation)	2011
Collaborative Divorce Interdisciplinary Team Training	
2017	

## **PROFESSIONAL AFFILIATIONS**

New York State Society of Certified Public Accountants  
American Institute of Certified Public Accountants  
Westchester County Bar Association  
New York Association of Collaborative Professionals

## **SPEAKING ENGAGEMENTS**

June 14, 2019 – “Unraveling the New Tax Law’s Impact on Domestic Relations Law and Extended Updates” – New York State Bar Association

October 2, 2018 – Westchester Women’s Bar Association – “How The New Tax Laws Will Affect You and Your Practice”

September 20, 2018 – New York Association of Collaborative Professionals – “Thorny Financial Issues In Collaborative Cases”

May 21, 2018 – Foundation for Accounting Education, an affiliate of NYSSCPA, Annual Business Valuation Conference – “Calculating Lost Profits for Litigation Support Purposes”

November 2015 – Katz Tax Seminars, 2015 Tax Symposium, “Discussion of the Accountants Role in Advising Divorcing Clients”

WCBA Domestic Relations & Family Law Section – June 2014-“Hot Topics in Contested Matrimonial Valuations”

Tax and Accounting Institute at CW Post – July 25, 2013 – “Introduction to Forensic Accounting”

Tax and Accounting Institute at CW Post – November 10, 2011 – “Introduction to Forensic Accounting – Is Your Spouse Hiding Money?”