



Glenn S. Liebman, CPA/ABV  
David L. Gresen, CPA/ABV/CFF, CFE  
David Gralnick, CPA/ABV  
Jeffrey F. Gibraltar, CPA/ABV/CFF, CFE  
Louis F. Panariello, CPA/ABV/CFF

New York City (212) 505-5770  
Westchester (914) 831-1555  
Connecticut (203) 344-3200  
West Palm Beach (561) 283-3000

## **GLENN S. LIEBMAN, CPA/ABV CURRICULUM VITAE**

### **PROFESSIONAL PROFILE**

Glenn Liebman, CPA/ABV is a Partner in the business valuation, forensic accounting and litigation consulting support firm of KLG Business Valuers & Forensic Accountants, LLC. Mr. Liebman has assisted owners of closely-held companies, attorneys, accountants and financial professionals with valuation and forensic accounting issues relating to equitable distribution, estate and gift tax planning, business planning, the acquisition and sale of businesses, and shareholder disputes. He has worked on over 1,500 matters during the course of his career, has been Court appointed as a neutral financial expert on hundreds of matters and has provided expert witness testimony on 51 occasions in Federal Court, Southern District, Supreme Court in Nassau, Suffolk, New York, Queens, Westchester, Kings Counties, Fairfield County, CT and Middlesex County, CT on issues concerning business valuation, forensic accounting, tax issues and other complex financial analysis. Mr. Liebman is a frequent speaker on the topic of business valuation, forensic accounting 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**

**KLG Business Valuers & Forensic Accountants, LLC** **March 1997 – Present**  
**Partner, Valuation, Forensic Accounting and Consulting Services**

KLG Business Valuers & Forensic Accountants, LLC specializes in the valuation of businesses, professional practices, and other assets, as well as forensic accounting 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**  
**Financial Planning Consultant, Auditor**

**June 1992 - May 1996**

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
Collaborative Divorce Interdisciplinary Team Training	2005
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**

October 2023 – Cardozo School of Law – “The Basics of Business Valuation”

October 2023 – American Academy of Matrimonial Lawyers, New York Chapter – “The Liquidity Model Changes: Time to Catch Up to Find New Alternative”

July 2022 – New York State Bar Association, Family Law Section Summer 2022 Meeting, Newport, Rhode Island – “Demystifying Cryptocurrency – Identifying, Valuing and Distributing Cryptocurrency in Matrimonial Matters”

April 2022 – Suffolk County Bar Association – “When Experts Disagree”

November 2021 – Nassau County Bar Association – “Coming Out of COVID-19, Critical Issues Regarding Valuations and Update from the Court”

April 2021 – Westchester Bar Association Family Law Section – “Business Valuations During the COVID-19 Pandemic and Beyond”

July 2020 – Nassau and Suffolk County Judges and Principal Law Clerks – “Business Valuation in the Wake of COVID-19”

June 2020 – New York County Judges and Principal Law Clerks - “A Going Concern: How Legal and Financial Professionals will be Dealing With Business Valuations Going Forward”

June 2020 – New York Women’s Bar Associations - “A Going Concern: How Legal and Financial Professionals will be Dealing With Business Valuations Going Forward”

May 2020 – American Academy of Matrimonial Lawyers, New York Chapters – “A Going Concern: How Legal and Financial Professionals will be Dealing With Business Valuations Going Forward”

May 2020 – New York State Bar Association - July 2020 – “A Going Concern: How Legal and Financial Professionals will be Dealing With Business Valuations Going Forward”

February 2020 – Appraisal Institute - “Forensic Accounting and Business Valuations & The role of the Real Estate Appraiser”

November 20, 2019 - Presented to: The Judges, Referees, and Principal law Clerks of New York County, - “the Various roles of Forensic Valuators/Accountants in Matrimonial Matters

April 10, 2019 – St. John’s University Law School – “Basics of Business Valuation”

December 12, 2018 – New York State Bar Association – New York City – “Matrimonial Law Trial Institute VI: Deconstructing a Business Valuation Report”

December 11, 2018 – New York State Bar Association – Long Island – “Matrimonial Law Trial Institute VI: Deconstructing a Business Valuation Report”

September 2018 – New York Association of Collaborative Professionals – “Thorny Financial Issues in Collaborative Cases”

January 2018 – “Valuation and Forensic Accounting Quandaries - Real World Issues Facing Accountants and Forensic Accountants – Nassau Bar Association

April 2016 – Suffolk County Supreme Matrimonial Part – “Business Valuation in Connection with a Matrimonial Matter”

April 2016 – AAML Connecticut Chapter (Advanced Financial Issues Seminar) - “Buy-Sell Agreements What Role Do They Play in Valuing a Business”

October 2015 – Catalyst Interdisciplinary Conference (Association of Divorce Financial Planners and Center of Mediation & Training - “Financial and Valuation Issues in Pre and Post Nuptial Agreements”

April 2015 – Nassau County Matrimonial Judicial Seminar - “Yours, Mine, and Mine: Dividing the Marital Estate An Overview of Equitable Distribution and Separate Property”

September 2014 – Family & Divorce Mediation Council of Greater New York - “Business Valuation & Enhanced Earnings Capacity Double Dipping Issues”

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

April 2014 – Nassau County Association Committee - Women in the Law “Basics of Business Valuation”

March 2014 – Suffolk County Bar Association - “Neutral Court Appointments of Forensic Accountants and the Role of the Neutral Forensic Accountant”,

June 2012 – Nassau County Supreme Court-Matrimonial Center Business Valuation Seminar for Judges and Law Secretaries

June 2012 – The Family Divorce & Mediation Council of Greater New York - “Art & Science of Business Valuation”

February 2011 – Nassau County Matrimonial Clerks - “Assessing Net Worth Statements and Tax Returns”

January 2011 – New York City Matrimonial Judges - “Yours, Mine and Mine – Dividing the Marital Estate – An overview of Equitable Distribution and Separate Property”

March 2010 – Nassau Academy of Law - “Matrimonial Law: Business Values – A Moving Target,”

September 2009 – New York Family Divorce Mediation Council - “Understanding Business Valuation Enhanced Earnings Valuation, Maintenance and Support and the Double Dip Issues”,

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

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

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

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

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 – 21<sup>st</sup> 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**

Quoted in Private Wealth Magazine in an article titled, “Dealing with Divorce”, May 6, 2015

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