



DAVID GRALNICK, CPA/ABV CURRICULUM VITAE

PROFESSIONAL PROFILE

David Gralnick, CPA/ABV, is a Partner of the firm KLG Business Valuers & Forensic Accountants, 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

KLG Business Valuers & Forensic Accountants, LLC **January 2006 - Present**
Partner, Valuation and Consulting Services

KLG Business Valuers & Forensic Accountants, 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

April 17, 2024 – Westchester Women’s Bar Association – “The Three approaches to Value-A Primer on What Attorneys Should Know”

March 21, 2024 – New York Association of Collaborative Professionals – 2024 Financial Symposium - “Navigating Restricted Stock Units”

March 13, 2024 – Nassau County Bar Association – “Executive Compensation”

December 2023 – Queens County Bar Association – “How to Read a Tax Return for the Matrimonial Lawyer”

June 2023 – Katz Tax Seminars 2023 Tax Symposium – “Panel Discussion Business Valuation and Forensic Accounting: Process and Overview”

November 1, 2022 – Queens County Bar – “Business Valuations in The pandemic Era and What A Lawyer Should Learn From Reviewing Tax Returns”

May 3, 2021 – Rockland County Bar, Family Law Section – “Business Valuations During the Covid Pandemic and Beyond”

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

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”

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

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

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