

LEONARD M. FULD CPA

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Professional Career Summary

Broad-based, senior, financial executive who has effectively combined and applied a strong accounting expertise and tax background with outstanding leadership qualities. Thirty-five year record of strategic planning and vision in diverse businesses through creative thinking and innovation. Strong management proficiency and business judgment with bottom line focus.

Academic Background

SUMMARY OF QUALIFICATIONS

- Long history of successful teaching experiences at the college and graduate school level.
- Over 35 year, hands-on international and domestic business career allowing me to bring real life examples to the classroom.
- Authored courses in various business topics including tax, accounting, and Mergers & Acquisitions
- Strong verbal and written communications skills and excel at simplifying and clearly conveying difficult concepts and principles.

EXPERIENCE

- **Clinical Assistant Professor, Sy Syms School of Business, Yeshiva University** (2013- present)
Teaching responsibilities at the graduate and undergraduate levels include: Tax I-Taxation of Individuals, Tax II-Taxation of Business Entities, Principles of Accounting. Enthusiastically involved in academic and career counseling of both current and former students.
- **Adjunct Assistant Professor, Queens College, College & Graduate School, City University of New York** (2002-2004 & 2006 – 2009 & 2012)
Conducted college & grad-level MBA courses in accounting and tax related topics, including the preparation and presentation of lectures; stimulate class discussions; and make learning difficult topics an enjoyable experience.
- **Adjunct Assistant Professor, Sy Syms Graduate School of Business** (2010-2012)
Taught Audit and Tax courses
- **Adjunct Lecturer, Baruch College, Graduate Business School, City University of New York** (Summers, 2004-2006)
Annual development of curriculum and teaching of graduate level MBA course focusing on current issues in taxation. No text was utilized, requiring development of study materials and course content. Class size has increased from 30 to 89.
- **Guest Lecturer, Stanford University, Graduate Business School** (1986-1989) –International Tax
- **Adjunct Lecturer, Fairleigh Dickinson University, Graduate Business School**, Teaneck, NJ (1984) - Taxation
- **Mercy College – School of Business**, Dobbs Ferry, NY (1978) – Cost Accounting
- **Instructor, New York University, School of Continuing Education**, Institute of Federal Taxation
- **Paraprofessional Teacher, George Washington High School**, New York (1972-1975)
- **Course Developer & Instructor -**
Coopers & Lybrand – taught accounting and tax seminars throughout the U.S.
Schlumberger Ltd – authored numerous courses in Mergers & Acquisitions and Taxation and taught same in the US and Europe

Professional Experience

GRIFFON CORP, New York 2009 –2012

Vice President – Taxes

Complete responsibility for all world-wide tax planning, research and strategy in order to minimize the overall corporate effective tax rate and cash taxes paid for this \$1.8 bil+, NYSE, multinational. Collaborate on organization structuring, resources, long term planning, funding, growth through mergers and acquisitions via the establishment of appropriate goals and strategies. Management of outside staff, advisors, auditors, specialists; presentations to the Audit Committee and the Board; and close collaboration with CEO/CFO.

CITIGROUP, INC, New York 2001-2009

Director/Senior Tax Counsel

- **Citi Credit Cards - Director of Tax – 2006 to 2009**
- **Mergers & Acquisitions – Senior Tax Counsel - 2001 to 2006**
Responsible for all aspects of tax planning for US and foreign Citigroup acquisitions & divestitures, including due diligence, contract negotiation and drafting, ruling requests, financial analysis, management of outside counsel, and post-acquisition integration and restructuring.

SCHLUMBERGER LIMITED, New York 1981-2001

Deputy Director of Taxes

Schlumberger Technology Corporation

Vice President-Taxes 1990-2001

Responsible for the tax planning and coordination that ensured meeting and enhancing the strategic objectives, programs and policies of this truly multinational corporation. Provide comprehensive leadership to the corporate tax function composed of more than 30 professionals. Development and financial management of global operating structures, international joint ventures and other worldwide business projects.

Direction and guidance of domestic and international tax strategy, planning, execution, research and compliance for a complex assemblage of diverse corporate entities including consolidated groups, corporate partnerships, captives and special purpose offshore vehicles. Manage federal, state and foreign audits, filing of protests, negotiating settlements and direction of outside counsel.

Intensive experience in all aspects of tax planning for international mergers, acquisitions, spin-offs and divestitures including acquisition reviews, contract drafting and negotiation, domestic and foreign ruling requests and structuring of sophisticated taxable and tax-free reorganizations. Design of cross border capital structures, debt/equity transactions, partnership vehicles and treaty based fund flows. Continuous development of overall long term tax planning strategy and policies, giving regard to current legislation and the company's international corporate structure. Ongoing interaction with and advisor to the top levels of senior corporate management.

COOPERS AND LYBRAND, New York 1974 - 1981

Tax Manager

Responsible for providing tax advice, research and consulting to numerous corporations, partnerships and individuals including in-depth analysis of proposed transactions, research projects, compliance and negotiations with tax authorities. Advised and consulted to numerous investment bankers, venture capitalists and other clients through active involvement within the Mergers and Acquisitions group.

EDUCATION

New York University 1978 - 1979
Graduate School of Business Administration
Advanced Professional Certificate – Taxation

New York University 1973 - 1975
Graduate School of Business Administration
Masters in Business Administration with distinction, specialized in Accounting. Recipient of University Scholarship. Elected to Beta Gamma Sigma Scholastic Honor Society.

City College of the City University of New York 1969 - 1972
Bachelor of Science cum laude, specialized in Economics. Elected member of Disciplinary Committee. Kirschenbaum Memorial Award.

MEMBERSHIPS/PROFESSIONAL INTERESTS

- Certified Public Accountant, New York
- American Institute of Certified Public Accountants
- Tax Executives Institute
- Chairperson, Township of Teaneck Ethics Committee
- Arbitrator for the NASD Regulation, Inc. Office of Dispute Resolution