

# 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

## 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