

Kyle S. Garcia
Manager
RosenfarbWinters, LLC

Accredited Senior Appraiser
Certified Business Appraiser
Master of Business Administration

Kyle Garcia, a Manager in the Business Valuation Group at RosenfarbWinters, LLC, in Roseland, New Jersey, appraises business interests for matrimonial litigation, business litigation, gift and estate taxes, merger and acquisitions and compliance related valuation engagements.

Kyle's business valuation experience, including his former position as financial analyst for Trugman Valuation Associates, consists of a wide variety of assignments including closely held businesses, professional practices, stock options and debt securities. Industries include Internet, computer equipment, printing, publishing, health care, transportation, securities brokerage and financial institutions, automobile dealerships, beverage distributors, retail, wholesale, manufacturing, and service establishments. Kyle's valuation and litigation support services have been rendered for a variety of purposes including, but not limited to family law matters, business damages, shareholder litigation, estate and gift tax matters, and buying and selling businesses. His representation in litigation includes plaintiff, defendant, mutual and court appointed neutral.

Kyle obtained his Masters of Business Administration in Finance, as well as his Bachelor of Science in Engineering Science and Mechanics from Virginia Tech. He is also a Level III candidate in the CFA Institute's CFA program.

Kyle has authored several articles, including "Helpful Hints in Using the IBA Market Database," *Business Appraisal Practice*, Spring 2002, "The Transaction (Merger and Acquisition) Method," *National Litigation Consultants' Review*, Volume 1, Issue 10, March 2002, "Deferred Compensation and the Valuation of Professional Practices," *The CPA Journal*, January 2005, as well as being a contributing author on A CPA's Guide to Valuing a Closely Held Business, American Institute of Certified Public Accountants (2001). His lectures include The Transaction Method: An Analyst's Perspective given at the Annual Business Valuation Conference, Washington, D.C., The Institute of Business Appraisers, 2002.

Professional Affiliations for Kyle S. Garcia

American Society of Appraisers

The Institute of Business Appraisers, Inc.