

Curriculum Vitae

Experience

John DelGrego is a managing director in the Advisory Services practice. Mr. DelGrego specializes in valuations of closely held businesses and business interests for matrimonial litigation, collaborative and non-adversarial divorce, and estate and gift tax matters. He also performs valuation services for business damages, buy-sell agreements, shareholder litigation, buying and selling businesses, and employee stock ownership plans.

Expert Testimony Experience

Mr. DelGrego has been qualified as an expert witness in the State Courts of Connecticut and New York, as well as various arbitration proceedings. He has also rendered extensive services relating to court testimony.

Professional Designations

CPA Certified Public Accountant in the State of Connecticut, 1994

ABV Accredited in Business Valuation
Designated by the American Institute of Certified Public Accountants

ASA Accredited Senior Appraiser (Business Valuation Discipline)
Designated by the American Society of Appraisers

Education

Bachelor of Science in Accounting, *cum laude*, Quinnipiac University, 1985

Professional Organizations and Activities

- American Institute of Certified Public Accountants (AICPA)
 - Family Law Conference Planning Committee, Past Member
- Connecticut Society of Certified Public Accountants (CTCPA)
 - Valuation, Forensic, and Litigation Support Group, Member
- American Society of Appraisers (ASA)
- Connecticut Bar Association
 - Estates and Probate Section, Member
 - Family Law Section, Member
- Fairfield County Bar Association
- Connecticut Chapter of National Association of Certified Valuators and Analysts
 - Past Board Member
- The Connecticut Council of Non-Adversarial Divorce (CCND)
 - Treasurer, September 2018
 - Executive Committee Member, September 2018

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■ **Presentations (Since 2001)**

- Understanding Business Valuations, Connecticut Counsel for Non-Adversarial Divorce, Middlefield, CT, September 2019
- 2018 Tax Cuts and Job Acts for Family Law, Fairfield County Bar Association, Stamford, CT, March 2018
- How to Effectively Utilize Your Financial Expert, Fairfield County Bar Association, Stamford, CT, April 2017
- Establishing and Modifying Support Orders after *Dan v. Dan*, 2016 Connecticut Legal Conference, Hartford, CT, June 2016
- Measuring and Maintaining Value in Your Music Store, 2016 National Association of School Music Dealers Conference, Orlando, FL, April 2016
- Succession Planning: A Road Map for the Future, 2016 National Association of School Music Dealers Conference, Orlando, FL, April 2016
- Double Dipping – Property Versus Support in Marital Dissolution, Fairfield County Bar Association, Stamford, CT, February 2016
- Hot Topics in Valuation, Executive Committee of the Estates and Probates Section of the Connecticut Bar Association, New Haven, CT, February 2016
- Document Management Technology, AICPA Family Law Conference, Las Vegas, NV, May 2015
- Beyond Business Valuation: Lifestyle Analysis, Asset Tracing and Statements of Net Worth, AICPA Family Law Conference, Las Vegas, NV, May 2015
- *Dan v. Dan* and the Effective Lifestyle Analysis, Fairfield County Bar Association, Stamford, CT, March 2015
- Determining the True Compensation of a Business Owner, Fairfield County Bar Association, Stamford, CT, February 2014
- What You Can Learn From a Tax Return, Fairfield County Bar Association, Stamford, CT, May 2013
- Succession Planning: A Road Map for the Future, Independent Music Merchants Group (IMMG), Anaheim, CA, January 2013
- Understanding Business Valuation, Conflict Resolution Training Inc., West Hartford, CT, December 2012
- Valuing and Preparing a Business for Sale, Milford Rotary Club, Milford, CT, October 2012
- Measuring and Maintaining Value in Your Music Store, 2012 National Association of School Music Dealers Conference, Orlando, FL, March 2012
- Succession Planning: A Road Map for the Future, 2012 National Association of School Music Dealers Conference, Orlando, FL, March 2012
- EMR & Your Practice Valuation, SMB Networks, LLC, New Haven, CT, September 2011.
- Key Elements of a Buy-Sell Agreement, New York Life, Stratford, CT, April 2011
- Business Valuation and Forensic Accounting Issues in Divorce, MHP Seminar, New Haven, CT, April 2008
- Pass Through Entities – Tax Affecting and Other Issues Dissected, NACVA CT Breakfast Roundtable, North Haven, CT, July 2007
- Valuation in Divorce, NACVA CT Breakfast Roundtable, North Haven, CT, June 2006
- Understanding Financial Statements, Connecticut Bar Association, Hartford, CT, March 2005
- Business Valuations for Music Retailers, NAMM Convention, Anaheim, CA, January 2003
- Business Valuation Overview, Beers, Hamerman & Company, P.C., New Haven, CT, August 2002
- Business Valuations for Music Retailers, NAMM Convention, Nashville, TN, June 2001

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Publications (Since 2006)

- Exelon Corp. v. Commissioner: A Decision that Illustrates the Importance of Appraiser Independence, *NACVA QuickRead*, August 2017
- Proposed IRS Regulations Could Significantly Affect Gift & Estate Valuations, *MHP Estate & Gift Valuation Insights*, Issue 15, August 2016
- The Continued Attack on Family-Owned Entities, *MHP Estate & Gift Valuation Insights*, Issue 12, September 2015
- Business Valuation: You Get What You Pay For, *Maine Lawyers Review*, March 2015
- Stakes are High in Business Valuations for Estate and Gift Tax Reporting, *National Association of Certified Valuators and Analysts (NACVA) QuickRead*, February 2015
- You Get What You Pay For in Estate and Gift Valuations, *MHP Estate & Gift Valuation Insights*, Issue 8, February 2015
- Continued Support of Personal Goodwill from the Courts, *MHP Estate & Gift Valuation Insights*, Issue 6, November 2014
- Beware of Accuracy-Related Undervaluation Penalties, *MHP Estate & Gift Valuation Insights*, Issue 4, September 2014
- Multi-Tiered Valuation Discounts Revisited, *MHP Estate & Gift Valuation Insights*, Issue 2, June 2014
- Stakes Are High in Business Valuations for Estate and Gift Tax Reporting, *ASA BV Success E-Letter*, Issue 18-12, March 2014
- Stakes Are High in Business Valuations for Estate and Gift Tax Reporting, *Maine Lawyers Review*, February 2014
- Stakes Are High in Business Valuations for Estate and Gift Tax Reporting, *MHP Newsletter*, January 2014
- Eight Steps to Increase Your Company's Value, *National Association of Music Merchants (NAMM) University Online*, November 2013
- Consider Valuing Estate as of the Alternate Valuation Date, *MHP Newsletter*, May 2013
- Properly Pricing Businesses in Divorce Proceedings, *Connecticut Law Tribune*, August 2012
- Challenging Issues in Estate, Gift Tax Valuations, *Connecticut Law Tribune*, January 2012
- Are Multi-Tiered Valuation Discounts Appropriate? *MHP Newsletter*, February 2010
- Different Standards Used In Divorce Cases, *Connecticut Law Tribune*, January 2010
- Does H.R. 436 Spell the End of the Family Limited Partnership? *MHP Newsletter*, June 2009
- Uncovering the Truth: Understanding the Role of Forensic Accounting in Divorce, *Connecticut Law Tribune*, February 2009
- Valuing Employee Stock Options in the Context of Divorce, *Connecticut CPA*, November/December 2006