

## BIOGRAPHICAL DATA

**HOWARD ROSEN** is an "AV" rated Attorney and Certified Public Accountant practicing law in Miami, Florida, as a shareholder (partner) in the firm of Donlevy-Rosen & Rosen, P.A. (the "AV" rating is the highest rating accorded by Martindale-Hubbell, an internationally recognized independent attorney rating organization). Donlevy-Rosen & Rosen, P.A. is listed in Martindale-Hubbell's Bar Register of Preeminent Lawyers.



Mr. Rosen served as an Adjunct Professor and lecturer at law at the **University of Miami School of Law** for twenty years (1991 - 2010), was a guest lecturer at the **University of Miami School of Business Administration**, and is an internationally recognized authority and frequent lecturer on the subjects of asset protection, taxation, and estate planning. Mr. Rosen is the Chairman of the Asset Protection Committee of the American Association of Attorney - Certified Public Accountants (2004 - Present).

Mr. Rosen is the co-author of BNA Tax Management Portfolio, "**U.S. TAXATION OF FOREIGN ESTATES, TRUSTS, and BENEFICIARIES**" (2008) and the founding author of "**ASSET PROTECTION PLANNING**" (1994; 2002), used by lawyers, CPA's, and estate planners nationwide in researching asset protection and offshore trust issues. Mr. Rosen is the co-author of "**ASSET PROTECTION**" (2007; 2008), "**ASSET PROTECTION IN FLORIDA**" (2005, 2006), "**ASSET PROTECTION IN VIRGINIA**" (2005), "**ASSET PROTECTION IN TEXAS**" (2004; 2005), and "**ASSET PROTECTION IN GEORGIA**" (2004), all published by Lorman Education Services. Mr. Rosen is also co-author of "**ASSET PROTECTION WITH OFFSHORE TRUSTS**" (2008), "**DEMYSTIFYING ASSET PROTECTION VEHICLES**" (2007), "**AN A TO Z GUIDE TO THE FUNDAMENTALS OF ASSET PROTECTION IN FLORIDA**" (2005), "**UNRAVELING THE MYSTERY OF ASSET PROTECTION VEHICLES IN FLORIDA**" (2004), "**ASSET PROTECTION TECHNIQUES IN FLORIDA**" (2001; 2003), and "**ASSET PRESERVATION TECHNIQUES IN FLORIDA**" (1996), all published by the National Business Institute. Mr. Rosen is the Editor/Publisher of **THE ASSET PROTECTION NEWS**<sup>®</sup>, and has also published numerous articles in professional and academic journals such as the *University of Miami Law Review*, *the Asset Protection Journal*, *Journal of Asset Protection*, *Taxes Magazine*, *Journal of Taxation of Investments*, *University of Miami Business Law Journal*, *Offshore Finance USA*, *CCH Financial and Estate Planning*, *Tax Management's Estates, Gifts and Trusts Journal*, *BNA Tax Management Portfolios*, *Estate Planning*, *Taxation for Lawyers*, *Taxation for Accountants*, *International Tax Report*, *Small Business Taxation*, and others.

Mr. Rosen is a member of BNA Tax Management's Advisory Board on Estates, Gifts and Trusts (1994 - Present), the Board of Advisors of the Southpac Offshore Planning Institute (SOPI), the Asset Protection Planning Committee of the Real Property, Probate and Trust Law Section of the ABA, the Tax and International Law Sections of the Florida Bar, and the American Association of Attorney - Certified Public Accountants. Mr. Rosen served as a member of the Board of Advisors of Aspen Publishers' Asset Protection Journal (1999 - 2001), the Board of Advisors of Warren, Gorham & Lamont's Journal of Asset Protection (1995 - 2000), the Board of Governors of the Florida Institute of CPA's (1997-1999), as the President (1998 -1999) and as a Director (1991 - 2000) of its South Dade Chapter, and has received the Outstanding Discussion Leader award from the Florida Institute of CPA's. Mr. Rosen also served as a charter member of the Planned Giving Advisory Council of the Baptist Hospital of Miami Foundation.

Mr. Rosen's educational achievements include a Juris Doctor degree from the University of Miami (Summa Cum Laude - #2 in his class) where he was a Reid Scholar, and a Bachelor of Business Administration degree (in Accounting) from the University of Miami (Magna Cum Laude).

Mr. Rosen concentrates his law practice in asset protection planning and related matters. Admitted to practice law in 1974, his experience includes estate planning, corporate and personal tax planning, foreign tax planning, and other tax related matters. His law offices are located at 2121 Ponce de Leon Boulevard - Suite 320, Coral Gables, Florida 33134; Telephone: (305) 447-0061; Web Site: <http://protectyou.com>.

## PARTNER SPEAKING ENGAGEMENTS HAVE INCLUDED:

University of Miami  
University of South Florida Accounting Conference  
Florida Bar  
University of Missouri at Kansas City: Heart of America Tax Institute (2008)  
Washington State Bar  
State Bar of California (Estate Planning, Trust and Probate Law Section)  
Colorado Bar  
State Bar of Nevada  
Utah State Bar (Tax Section)  
Nebraska, Wyoming, South Dakota Bar Associations  
Osgoode Hall Law School (York Univ. - Toronto, Canada)  
Southpac Offshore Planning Institute (2007, 2008, 2009)  
Corpus Christi Estate Planning Council  
Santa Clara County Bar Association (Calif.)  
Central New Jersey Estate Planning Council  
Michigan Assoc. of Certified Public Accountants  
American Institute of Certified Public Accountants National Tax Conference  
Wilshire Bar Assoc. (Los Angeles, California)  
Institute for International Research  
Estate Planning Council of Seattle  
Society of Louisiana CPA's  
Hilton Head Estate Planning Council (South Carolina)  
Hilton Head Bar Association (South Carolina)  
Essex County (NJ) Bar Tax Committee  
Bluegrass Estate Planning Council (Lexington, KY)  
Indianapolis Bar Association (Indiana)  
Florida International University  
Florida Institute of Certified Public Accountants  
Greater Ft. Lauderdale Tax Council  
Coral Gables Bar Association  
Cuban - American CPA's  
Fisherman's Hospital Medical Staff (Fl. Keys)  
Financial Planning Association of Broward  
Financial Planning Association (SW Florida)  
Tampa Bay Society of Plastic Surgeons  
Estate Planning Council of Diablo Valley (Calif.)  
Estate Planning Council of Mississippi  
First Global Summit - New York City  
American Association of Attorney - Certified Public Accountants National Convention  
Travis County (Texas) Bar  
Baptist Hospital Of Miami Foundation  
American Society of Women Accountants (63<sup>rd</sup> Annual Convention)  
American Society of Women Accountants - 61<sup>st</sup> Annual Convention  
American Society of Women Accountants - 58<sup>th</sup> Annual Convention  
Institute of Certified Financial Planners - 1997 Mid-Atlantic Retreat  
North Carolina Association of CPA's - Annual Convention  
Broward County (FL) Estate Planning Council  
Boston Estate Planning Council (Massachusetts)  
Law Education Institute - 2001 & 2002 National CLE Conferences (Colorado)  
Estate Planning Council of Gainesville (FL)  
Estate Planning Council of Lee County (FL)  
Allegheny County (Pittsburgh, PA) Bar Association  
Orange County (Florida) Bar Association (Tax Section)  
Central Florida Estate Planning Council  
Summit County (Ohio) Medical Society  
Durham/Orange Estate Planning Council (North Carolina)  
Wake County Estate Planning Council (North Carolina)  
Cincinnati Estate Planning Council (Ohio)  
Westchester County Estate Planning Council (New York)  
District of Columbia Bar - Tax Section  
Continuing Professional Education, Inc. (CPE, Inc.)  
Indian River Estate Planning Council  
Swiss-American Chamber of Commerce  
CPA/LAW Forum  
Dade County Chapter of the Florida Institute of CPA's  
East Coast Estate Planning Council (West Palm Beach)  
East Coast Chapter of the Florida Institute of CPA's  
Atlantic Chapter of the Florida Institute of CPA's  
Broward County Chapter of the Florida Institute of CPA's  
West Coast Chapter of the Florida Institute of CPA's  
Gulf Coast Chapter of the Florida Institute of CPA's  
South Dade Chapter of the Florida Institute of CPA's  
Gold Coast Chapter of the Florida Institute of CPA's  
North Dade/South Broward Estate Planning Council  
Greater Miami Tax Institute (Florida)  
Estate Planning Council of Naples (Florida)  
Institute of Certified Financial Planners  
The Jewish Community Foundation of South Palm Beach County (Florida)  
Martin County Estate Planning Council (Florida)  
Volusia County Estate Planning Council (Florida)  
Monroe County Estate Planning Council (Florida)  
Montgomery/Prince George's County Tax Study Group (Maryland)  
Palm Beach Tax Institute (Florida)  
South Dade Estate Planning Council (Florida)  
Barry Financial Group Annual Financial Planning Workshop  
Blanchard's Mid-Year Investment Conference  
"Radio Free California" KGDP, Rob Walter Show  
"Your Money" - *CNN* International TV Broadcast  
"To The Contrary" - Nationally Broadcast PBS Television Show  
"Legal Report" - Karl Kilb interview, Bloomberg Information Radio Network, National Radio Broadcast, and worldwide on Bloomberg Terminals  
"Money Talk" - Ted David interview, *CNBC* National TV Broadcast  
"Financial Freedom", Nationally Broadcast PBS TV Show  
"Bill Bresnan Show" - Business Radio Network - Nationally Broadcast Radio Show  
KGLO Radio, Keith George Show (California)  
KRLD Radio, Jody Dean Show (Dallas, TX)  
KFON Radio, Ben Baldwin Show (Austin, TX)  
Business Day Radio Show, Business Radio Network  
Investment Seminars Incorporated "ISI" (San Francisco & Las Vegas)  
Internal Revenue Service  
South Miami Hospital Foundation  
Mercy Hospital Anesthesiology Group  
Smith Barney  
Paine Webber  
Rolls Royce Owners Club - National Meeting  
South Palm Beach County Dental Association  
Greater Miami Dental Society  
Emerald Coast Estate Planning Council

**PUBLISHERS OF PARTNERS' BOOKS, ARTICLES AND INTERVIEWS INCLUDE:**

AMERICAN BAR ASSOCIATION

TAX MANAGEMENT (BNA)

RESEARCH INSTITUTE OF AMERICA (Thomson Reuters)

UNIVERSITY OF MIAMI

SEAK, INC. ("*The Biggest Legal Mistakes Physicians Make*")

WALL STREET JOURNAL (Interview)

FORBES (Interview)

DOW JONES NEWSWIRES (Interviews)

TIME MAGAZINE (Interview)

BUSINESS WEEK (Interview)

MONEY (Interview)

INVESTORS BUSINESS DAILY (Interview)

WARREN, GORHAM & LAMONT

COMMERCE CLEARING HOUSE (CCH)

MIND OF MONEY (ONLINE INTERVIEWS)

ASPEN PUBLISHERS, INC. (PANEL PUBLISHERS)

OFFSHORE FINANCE U.S.A.

CAMPDEN PUBLISHING LTD. (UK) - PRIVATE WEALTH ADVISOR

NATIONAL BUSINESS INSTITUTE

LORMAN EDUCATION SERVICES

INSTITUTE FOR INTERNATIONAL RESEARCH

SOUTH FLORIDA BUSINESS JOURNAL

WOMEN'S BUSINESS JOURNAL

MEDICAL BUSINESS

HEALTH MANAGER NEWS