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MICHAEL J. IVAN, JR.

Michael J. Ivan, Jr. is a partner with the law firm of Purcell, Flanagan & Hay, P.A. He is a Florida Bar Board Certified Tax Lawyer and a member of Florida Bar, the Jacksonville Bar, and the American Bar Association. He is a frequent lecturer on tax, business, and estate planning topics to attorneys, accountants and financial advisors, and has been an adjunct professor at Florida Coastal School of Law. Mr. Ivan has received the highest professional rating of ("AV") by Martindale-Hubbell.

Mr. Ivan graduated from the University of Miami in 1989, *cum laude*, with a Bachelor of Business Administration degree, majoring in Accounting. After working several years with the international certified public accounting firm of Laventhol & Horwath, he continued his education at the University of Florida, where he received his J.D. degree *with honors* in 1994, and his LL.M. degree in taxation in 1997. Mr. Ivan is formerly associated with the law firms of Smith Hulsey & Busey and Fisher Tousey Leas & Ball.

Mr. Ivan's broad background in business and taxation allows him to specialize in the areas of wealth protection and estate planning, business succession planning, and tax planning for high net-worth individuals, high-risk individuals and owners of closely-held businesses throughout the State of Florida.