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 MICHAEL D. TANNENBAUM is an attorney whose practice is concentrated in the areas of estate planning, estateadministration and taxation. His practice encompasses wills, trusts, probate, income and estate tax planning and representing taxpayers in income and estate tax audits.

 Mr. Tannenbaum received his B.S. Degree with high honors from the University of Maryland, majoring in accounting. He attended University of Florida College of Law from which he received his J.D. with honors and at which he served as Senior Managing Editor of the University of Florida Law Review. He received the Gertrude Brick Law Review Apprentice Prize for outstanding achievement in scholarly writing for his article Insurance Proceeds and Estate Tax Apportionment: the Florida Dilemma, published in the University of Florida Law Review.

 Mr. Tannenbaum is a licensed Certified Public Accountant in the State of Florida and isa member of the Florida and Michigan bars. The Martindale-Hubbell Law Directory has awarded Mr. Tannenbaum its highest rating, signifying that his peers in the legal community have recognized him as having the highest standard of legal abilities and professional ethics. He is a frequent lecturer to both professional groups and to the public in areas of estate planning and taxation.