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DONALD R. TESCHER holds two degrees from the University of Florida, with a bachelor of science in business administration (accounting) from the University of Florida School of Business and a juris doctor from the University of Florida College of Law. Mr. Tescher also holds a master of laws degree in taxation from New York University. Mr. Tescher is a past Chairman of the Tax Section of The Florida Bar and recipient of the Gerald T. Hart Outstanding Florida Tax Lawyer Award. Mr. Tescher has been recognized by The Best Lawyers in America, the Robb Report Worth Magazine, Chambers and Partners USA, Florida Trend Magazine - South Florida Legal Guide, and Florida Super Lawyers. Mr. Tescher is a Fellow of the American College of Trust and Estate Counsel (ACTEC) and a member of its Business Planning and Estate and Gift Tax committees. He has served as adjunct professor at the University of Miami School of Law Graduate Tax and Estate Planning programs. He is a member of the Directors' Committee of The Florida Bar Tax Section, the Executive Council and Trust Law Committee of The Florida Bar Real Property, Probate and Trust Law Section, and member of various Committees of the Tax and Real Property Sections of the American Bar Association. [Click here](#) for a complete list of Mr. Tescher's articles, publications, recognitions and extra-curricular activities. You can contact Mr. Tescher by email atdtescher@tescherspallina.com

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ROBERT L. SPALLINA holds a bachelor of science degree in accounting with honors from the University of Florida Fisher School of Accounting, a juris doctor from Loyola Law School in Los Angeles, and a master of laws degree in estate planning from the University of Miami School of Law. Mr. Spallina is a former Certified Public Accountant (CPA) and Certified Financial Planner (CFP), and began his professional career with KPMG Peat Marwick in Los Angeles. After working as a CPA with KPMG, Mr. Spallina worked for several years as a controller and Vice President of Finance for Sony Pictures Entertainment and Mandalay Pictures prior to pursuing his law degrees. Mr. Spallina began his legal career as a Trusts and Estates attorney with Tescher Gutter

Chaves Josepher Rubin Ruffin & Forman, P.A. in 2002, and focuses his practice on wealth transfer planning, post-mortem planning, probate and related matters for high net worth individuals and families. Mr. Spallina is an active member of the Tax and Real Property, Probate and Trust Law sections of the Florida Bar, and co-authored an article for the June 2010 Florida Bar Journal titled Section 2053 Regulations: Continued Uncertainty. Mr. Spallina has been a guest lecturer for the Tax Practitioners Annual Update Course for the Tax Law Section of the Florida Bar and is the current President of the Boca Raton Tax Institute. Mr. Spallina is also a member of the Greater Boca Raton Estate Planning Council and South Palm Beach County Bar Association. You can contact Mr. Spallina by email atrspallina@tescherspallina.com



LAUREN A. GALVANI graduated from Boston College in 2006 with a triple major, receiving her bachelor of arts degree in English, History, and Political Science. Ms. Galvani was also a dual degree candidate at the University of Miami School of Law, and simultaneously received her juris doctor and master of laws in taxation in 2009. While at the University of Miami, Ms. Galvani practiced international estate planning as a summer associate at Aballi Milne Kalil, P.A. in Miami, Florida. Ms. Galvani joined Tescher & Spallina, P.A. in October of 2009 and focuses her practice on wills, trusts and estates for high net worth individuals. Ms. Galvani is licensed to practice in Florida and Massachusetts, and is actively involved in the Tax and Real Property,

Probate and Trust Law sections of the Florida Bar and the American Bar Association. Ms. Galvani co-authored an article that appeared in the June 2010 Florida Bar Journal Section 2053 Final Regulations: Continued Uncertainty? and is co-authoring another article that will appear in the June 2011 Florida Bar Journal. Ms. Galvani is also a member of the Boca Raton Tax Institute and South Palm Beach County Bar Association. You can contact Ms. Galvani by email at lgalvani@tescherspallina.com

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