

WEST PALM BEACH OFFICE

Fox Rothschild LLP is a national law firm with more than 500 attorneys practicing in 16 offices coast to coast in California, Connecticut, Delaware, the District of Columbia, Florida, Nevada, New Jersey, New York and Pennsylvania. Our lawyers provide a full range of legal services to public and private business entities, charitable, medical and educational institutions and individuals throughout the country.



Fox Rothschild LLP
ATTORNEYS AT LAW

Fox Rothschild opened its West Palm Beach office in 2005 when it integrated with a nationally recognized boutique law firm that offered clients federal and state taxation, estate planning and administration and tax litigation services. Today, our office in West Palm Beach is a hub of growth, providing clients with a wide range of legal services, including litigation, intellectual property, taxation and wealth planning (specifically tax controversy and litigation, business and international tax, trust and estate law and administration), labor and employment, real estate, financial restructuring and bankruptcy and family law.

LITIGATION

Our West Palm Beach attorneys – including a certified specialist in Civil Trial and Business Litigation Law by The Florida Bar and a Certified Circuit Civil Mediator by the Florida Supreme Court – represent clients in a wide range of individual, class action and multidistrict complex commercial litigation cases as well as intellectual property litigation matters. We tackle issues involving banking, securities, insurance, real estate, construction, loan workouts, foreclosures, commercial evictions, franchising, business and contract disputes, collections, fraud and negligence claims, product liability (including medical, pharmaceutical and food safety matters), employment and probate. We also handle general bank operational litigation matters. Additionally, we represent clients in cases involving copyright, trademark and patent infringement litigation and unfair competition.



INTELLECTUAL PROPERTY

We provide clients with a comprehensive approach to leveraging their intellectual capital through patents, trademarks, copyrights, litigation and licensing. Attorneys in our West Palm Beach office have a broad range of experience in the technical fields of electronics, communications, mechanical systems and physics. We represent clients ranging from leaders in the global communications market to major defense contractors.

We have written and/or have experience with patents involving radio frequency (RF) devices, systems and circuits; computer software and hardware; cryptographic systems and software; radar systems; terrestrial-based and space-based communications system; digital and analog electronic circuits; wireless telecommunications; data security software; consumer electronic devices and components; Internet and business methods; composite materials; manufacturing; home automation systems; satellite imagery; and mechanical devices.

We also represent corporate clients in the development, protection and exploitation of intellectual property assets, with an emphasis on software licensing. Our attorneys have extensive experience in the acquisition and disposition of intellectual property rights and have drafted and negotiated a wide array of contracts, including alliance, inbound and outbound distribution, open source, works-for-hire, warrant, branding, nondisclosure, service, marketing, joint venture, outsourcing and consortium agreements.

TAXATION AND WEALTH PLANNING

We offer a comprehensive array of planning and counseling services to help clients navigate the maze of tax laws governing businesses and individuals. Our attorneys continually assess developments that arise from the evolving landscape of federal and state income tax laws, the passage of new legislation, administrative announcements, regulations and case law, and we integrate those updates into our evaluations of various business and personal situations. We offer specific services related to business and international taxation, tax controversy and litigation, and trust and estate law and administration.

BUSINESS AND INTERNATIONAL TAXATION

We advise clients on the federal income tax impacts of engaging in various business transactions, including the tax issues related to the formation and operation of a business entity, making operating distributions, structuring compensation of key employees and the alternatives of structuring the sale of a business or the admission of new investors. Our international tax practice continues to grow as our clients expand their interest in making investments in foreign businesses or

broadening the reach of their local business into foreign markets. We work on various types of structures for both individuals and companies that consider domestic and foreign tax laws and applicable tax treaties. Our tax lawyers also represent clients in matters before the National Office of the Internal Revenue Service and various state departments of revenue, including seeking favorable tax rulings, submitting comments to proposed tax legislation or representing a client seeking a positive change in the tax law. The firm's Federal Taxation Developments blog (<http://fedtaxdevelopments.foxrothschild.com>), authored by nationally recognized tax attorney Jerald David August, provides information on recent tax legislation, regulations, rulings and case law developments.



TAX CONTROVERSY AND LITIGATION

Our tax team includes senior lawyers with substantial experience in federal as well as state and local taxation, tax procedure and tax trials before federal or state courts. Our lawyers routinely represent clients before the local and national offices of the Internal Revenue Service as well as in suits filed in the Tax Court, federal district court or the Court of Federal Claims. We also maintain an active state and local tax practice in many jurisdictions where our firm has offices, including Florida. Additionally, we counsel clients on tax procedures, including reporting and disclosure requirements, avoiding or abating tax penalties, privileges, summons enforcement proceedings and filing Freedom of Information Act requests with the IRS. We also closely monitor and keep clients continually informed of developments in tax law administration at the federal, state and local levels, such as changes in the IRS audit process, the emergence of new dispute resolution tools and novel case law and rulings that may impact clients.

TRUST AND ESTATE LAW AND ADMINISTRATION

Our West Palm Beach attorneys not only provide clients with sophisticated estate planning advice to help preserve wealth but also assist trustees and executors with the administration of trusts and decedent's estates, helping them navigate the often complicated system of intestacy laws and providing advice regarding fiduciary responsibilities. Among our services, we:

- Prepare estate planning documents such as wills, trusts, powers of attorney and medical directives and also handle estate and gift tax planning. We also help clients develop estate plans designed to preserve assets and maximize the transfer of wealth to subsequent generations.
- Collaborate with clients to assemble information and documents pertinent to assets and expenses, preparing federal and state estate and inheritance tax returns as well as fiduciary income tax returns and handle post-mortem tax planning. For executors and administrators of estates, we obtain liability discharges and provide counsel on all phases of estate administration, fiduciary law and fiduciary responsibilities, and, when necessary, represent their interests before courts and taxing authorities.
- Provide guidance in the administration of trusts, obtaining liability discharges, advising on trust law and fiduciary responsibilities and provide representation before courts and taxing authorities when necessary.
- Provide analysis and advice regarding state inheritance and estate taxes in various jurisdictions for clients who may benefit from a change in domicile. If a client elects to change domicile, we assist throughout the process, preparing all related documents to implement the change.



LABOR & EMPLOYMENT

Our attorneys represent the interests of employers – ranging from family owned businesses to *Fortune* 500 companies – in a variety of labor and employment matters. We address claims of discrimination, harassment, retaliation, leave/restraint, whistle-blower and wage and overtime matters, among others. We also handle all aspects of the labor/management relationship, including collective bargaining, labor arbitrations, the administration of labor contracts and union avoidance, as well as advise employers on long-term workforce strategies, including relocations, consolidations, mergers and acquisitions.

REAL ESTATE

With years of experience navigating the real estate market in both upswings and downturns, we are skilled at considering a client's motivation and objectives to advise on the best course of action for each real estate opportunity and challenge. Attorneys in our West Palm Beach office represent tenants, property owners and management companies in structuring, documenting and negotiating retail, office and industrial leases and related build-out, management and occupancy agreements. We also assist commercial developers and landlords in creating retail leasing strategies for regional and national "big box" lessees and regularly draft and negotiate enforceability options on behalf of commercial lenders and borrowers. For commercial and high net-worth residential clients, we provide counsel in connection with the purchase and sale of real property investment portfolios, including financing, contract negotiation, title review and site due diligence. Additionally, we provide real-estate related assistance to state and national banking associations, credit unions, investment funds and borrowers in document creation, closing coordination and loan workouts.



FINANCIAL RESTRUCTURING AND BANKRUPTCY

Attorneys in our West Palm Beach office are part of a national team of highly experienced attorneys dedicated to practicing in all areas of business and corporate reorganizations, bankruptcy law and litigation, commercial litigation and work-outs. They provide comprehensive services in the insolvency and distressed business contexts, for businesses suffering financial distress and for their owners and managers. We also offer comprehensive services to chapter 11 and 7 debtors, creditors' committees, equity committees, chapter 11 and chapter 7 bankruptcy trustees, secured and unsecured creditors, purchasers in bankruptcy sales, investors in distressed assets and securities, and parties in bankruptcy litigation, including preference and other avoidance actions.

FAMILY LAW

We represent clients in a wide range of family law matters, including matrimonial and custody issues. Our services include drafting and enforcing prenuptial and postnuptial agreements, handling domestic violence matters and advising on business valuation issues.



Joseph J. Kulunas, Esq.

Office Managing Partner

561.804.4414

jkulunas@foxrothschild.com

222 Lakeview Avenue

Suite 700

West Palm Beach, FL 33401



ABOUT FOX ROTHSCHILD LLP

Fox Rothschild LLP is a full-service law firm with offices from coast to coast. Nationally recognized as one of the top 200 law firms in the United States, we have been serving business leaders for more than 100 years. Clients come to us because we understand their issues, their priorities and the way they think. We provide practical advice to help clients manage risk and make informed business decisions.