

Lawrence M. Friedman

Larry Friedman is Of Counsel to Locke Lord, LLP, an international law firm, and was a partner in its predecessor firm for more than 20 years. His practice focuses on tax and business strategies for a range of industries with concentration on the insurance industry. He has been lead attorney for a variety of acquisitions, dispositions and joint ventures ranging from a few million dollars to over \$1.2 billion and has advised purchasers of corporate and bank-owned life insurance policies (COLI-BOLI) that have cumulative premiums in excess of \$2.1 billion. He has advised clients on demutualizations, examinations by the IRS and state tax authorities, debt and equity capital raising, executive compensation and alternative risk transfer structures, including captives and international transactions.

A certified public accountant as well as a lawyer, Mr. Friedman is a frequent speaker and writer and is a past President of the Insurance Tax Conference.

Larry received a B. A. from the University of Illinois-Chicago and a J.D. from The Ohio State University.