



HELLMUTH  
&  
JOHNSON

## EARL H. COHEN

ATTORNEY AT LAW - OF COUNSEL

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## OVERVIEW

Earl Cohen focuses his practice in the broad areas of estate, business, asset protection and business succession planning, and estate and trust administration. He assists his individual and business clients with the organization, operation and, when necessary, financial reorganization of their business and/or individual interests.

Tapping over 40 years of legal experience, Earl regularly provides professional and business clients with asset protection strategies as part of their estate and business plans, and advises fiduciaries and beneficiaries on their obligations and rights. He also serves as counsel and special advisor to businesses ranging from food production to high-tech computer manufacturing and software.

## EXPERIENCE

- **Ivanov Estate:** Basil Ivanov died leaving a daughter that he never formally adopted. The estate was about to escheat to the State of Minnesota when Earl stepped into the case in Hennepin County, convincing the court that the daughter was the heir by reason of the theory of equitable adoption, thus preserving an estate of over \$500,000 for his client.
- **Carol Peterson:** Earl's client was at fault in an auto and motorcycle accident causing damages well in excess of her auto liability coverage. Earl had recommended that Carol purchase an umbrella liability insurance policy, however, the policy was never purchased. Earl stepped in to negotiate the excess damages, preserving the bulk of her estate for her heirs.
- Earl has represented many business owners assisting them with their Succession and Estate Plans. Examples of his numerous cases:
  - **Legacy Tool:** Mother and son owners of business allowing Mother to retire with a planned installment sale of the business and real estate without third party financing.
  - **Dental Health Care Center:** This was a case involving partners in both a dental clinic and the real estate in which the clinic operated. One of the partners retired from the practice but refused to sell their interest in the real estate. After a prolonged battle Earl developed an installment buyout acceptable to both parties allowing a continuing succession plan for the clinic.

## PRACTICE AREA

Business & Corporate  
Collections, Creditor  
Remedies & Bankruptcy  
Farm Transition Planning  
Trusts & Estates

## ADMISSIONS

Minnesota State Courts  
United States District Court  
for the District of Minnesota  
United States Court of  
Appeals for the Eighth  
Circuit  
United States Tax Court

## EDUCATION

University of Minnesota Law  
School, J.D., 1973  
University of Minnesota,  
B.S., 1970

- Select Mechanical: Partners in a mechanical contracting business could no longer work together. Earl's client sought to exit the business and retire. Earl developed and executed a plan for the sale of the client's interest in the business and its operational real estate.
- Fehn Companies: Brothers as partners in a sand, gravel and hauling business could no longer work together. Earl's client sought to exit the business and to establish his own separate business. Earl worked out a series of carve outs from a tight non-compete agreement allowing the client to start his own company providing similar services.
- Wedgewood Partners: Real estate partnership sought to liquidate its final commercial/industrial property in a tax efficient manner. Earl developed and concluded a plan for a part sale/part donation to a not for profit user and located the user without IRS objection ultimate allowing the partnership to complete its liquidation with significant tax benefits.

## AFFILIATIONS

- Member of the Hennepin County Bar Association, the Minnesota State Bar Association, the American Bar Association, the Financial Planning Association (Counsel).
- Member of the board of directors of the Financial Planning Association MN Chapter and serves as the Chair of the monthly program committee providing professional continuing education credit for CFP®s, CPAs, insurance professionals and attorneys.

## COMMUNITY

- Member of the Board of Directors of United Systems Technology, Inc., a publicly traded software development firm in Dallas, Texas-1995-2010.
- Chairman of Kensington Properties, Inc., a full service real estate development and management company specializing in property rehabilitation and secondary markets with successful developments throughout the Upper Midwest and North Dakota, Minnesota, Illinois and Missouri. 1978-1987.
- Frequently teaches classes and leads seminars on a wide variety of legal issues including Trust and Estate Planning, Asset Protection Planning, Retirement Asset Planning, Bankruptcy and Insolvency Planning.

## HONORS & AWARDS

- *The Best Lawyers in America*® – Trusts and Estates, 2024
- *Minnesota Super Lawyers*® – 2004-2010, 2014-2021
- Named repeatedly a “Top 40 Trust & Estate Planning and Elder Law Super Lawyer” by Minnesota Law & Politics magazine.