



**Roxana Cruz Esq., LLM**  
**Deputy Secretary**  
**Puerto Rico Department of the Treasury**

Deputy Secretary Roxana Cruz obtained a Bachelor's Degree in Accounting, at the University of Puerto Rico's Mayaguez Campus achieving Cum Laude honors recognition. Ms. Cruz then went on to the University of Puerto Rico's School of Law, where she obtained her Juris Doctor, again achieving Magna Cum Laude honors. She culminated her studies with a Masters of Law (LLM) degree in Taxation from the prestigious New York University's School of Law.

She is an experienced tax attorney, with over 15 years of experience between the public and private sector. In the public sector, this is the third time that Ms. Cruz has taken on the challenge of serving in government. Ms. Cruz previously served as the Legislative Affairs and Tax Director for the Puerto Rico Industrial Development Company within the Puerto Rico Department of Economic Development.