



CUMMINGS & LOCKWOOD LLC

2022 **Firmwide** **Annual Update**

To Our Clients and Friends:

The end of the year is a good time for reflection about our values and accomplishments and our goals for the coming year.

In January 2022, I assumed the mantle of Chairman and Managing Director of Cummings & Lockwood, succeeding Jonathan B. Mills who expertly filled that role for 19 years. While I will strive to meet the high bar set by my predecessor, I am pleased to report that over the past year, the firm has continued to grow and thrive in ways that will enhance our ability to serve our clients now and in the future.

Over the past year, we added several new associates, partners and fiduciary accountants across our offices, which further strengthened our professional capabilities and will allow us to continue to deliver the level and quality of service our clients and business partners have come to expect from us.

I am pleased to share with you our firmwide annual update which highlights some of the valuable work we performed for clients in 2022, the various philanthropic organizations we supported, and the professional recognitions our firm and attorneys received based on the quality of our legal counsel. In all ways we have succeeded in continuing our tradition of excellence, thanks in large measure to our solid foundation, our clients who continue to entrust us to handle their important legal matters, and our business associates with whom we collaborate on a regular basis.

With over a century of experience, Cummings & Lockwood remains committed to providing our clients with bespoke and trusted legal advisory services. We deliver this with modern actionable insights; sophisticated client-driven strategies; cutting edge industry knowledge and expertise; and the stability of a firm that offers continuity for multi-generational families, their businesses and charitable entities.

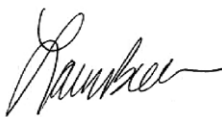
As the new Chairman and Managing Director of Cummings & Lockwood, I would like to personally express my appreciation and gratitude for the loyalty you have shown to the firm. Without you, we could not have achieved the success which we have enjoyed for so many years.

We value our individual and family private clients and helping them preserve and transition their wealth to the next generation and establish a philanthropic legacy. And we value our corporate clients and helping them navigate complicated legal and commercial landscapes.

We look forward to continuing to build a strong, mutually beneficial relationship with you and to working with you in 2023.

Best wishes for a healthy, happy and prosperous New Year!

Sincerely,

A handwritten signature in black ink, appearing to read 'Laura Weintraub Beck', with a stylized, flowing script.

Laura Weintraub Beck
Chairman and Managing Director
Cummings & Lockwood LLC

Cummings & Lockwood has continued to thrive and prosper, thanks in large measure to our clients who have entrusted us to handle their important legal matters.

We are pleased to share with you Cummings & Lockwood's 2022 Firmwide Annual Update. It highlights some of the significant legal work we have performed for clients over the past year in our four practice areas: Private Clients, Corporate and Finance, Commercial Real Estate and Litigation and Arbitration.

We also summarize the various pro bono initiatives and philanthropic organizations we have been proud to support, as well as the professional recognitions our firm and attorneys have received based on the quality of our legal counsel and representation.

We recognize that these results would not be possible without our clients, and we thank you for your continued trust, confidence and loyalty.

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PRIVATE CLIENTS

Over this past year, we advised high net worth individuals, families, family offices, closely held businesses and charitable entities on a broad range of matters, including the following:

- We counseled individual clients located throughout the United States and abroad in connection with the drafting, updating or amending of their estate plans, including their Wills, Powers of Attorney, Healthcare Proxies and Healthcare Directives.
- We created hundreds of trusts for our clients, including Revocable Trusts, Irrevocable Insurance Trusts, Charitable Lead Trusts, Charitable Remainder Unitrusts, Dynasty Trusts, Grantor Retained Annuity Trusts, Irrevocable Life Insurance Trusts, Qualified Personal Residence Trusts and Spousal Estate Reduction Trusts.
- We helped clients take advantage of the increased federal gift, estate and generation-skipping tax exemptions by developing gift programs and structures tailored to their estate plans.
- We represented numerous owners of privately-held businesses in connection with various estate, succession and income tax planning strategies.
- We represented executors and trustees on hundreds of trusts and estates matters, and also served as fiduciaries on behalf of many of our clients' and currently have billions of dollars in assets under administration.
- We developed various charitable giving vehicles for our clients, including Charitable Bequests, Charitable Lead Trusts, Charitable Remainder Trusts, Donor-Advised Funds and Private Foundations so they could leave behind a lasting philanthropic legacy.
- We advised numerous private family foundations and supporting philanthropic organizations ranging in size from \$500,000 to in excess of \$250,000,000.
- We were retained by leading law firms throughout the country as special counsel on a wide variety of complex estate, gift and charitable tax planning and administration engagements.
- We represented owners of large family real estate compounds in connection with the acquisition, preservation, management and/or disposition of real estate for conservation purposes or for multigenerational family needs.

OUR PRIVATE CLIENTS SERVICES:

- Estate Planning
- Trust Formation and Management
- Estate, Gift, Generating-Skipping and Income Tax Planning
- Wealth Protection Planning
- Philanthropic Giving
- Probate and Estate Administration
- Fiduciary and Trustee Services
- International Estate and Tax Planning
- Estate Planning for Corporate Executives
- Estate Planning for Hedge Fund and Private Equity Principals
- Estate Planning for Collectors, Authors, Artists and Musicians
- Business Succession Planning
- Trusts and Estates Litigation
- Tax Controversy and Litigation
- Residential Real Estate

OUR FAMILY OFFICE AND CLOSELY HELD BUSINESS SERVICES:

CUMMINGS & LOCKWOOD LLC

- Estate and Tax Planning
- Wealth Protection Planning
- Charitable Planning
- Business Succession Planning
- Corporate Governance; Partnerships, LLCs, LLPs and Joint Ventures
- Equity Financing; Loan Transactions and Financings; Venture Capital
- Mergers and Acquisitions
- Commercial and Residential Real Estate
- Litigation, Arbitration and Dispute Resolution
- We advised U.S. citizens and resident and non-resident aliens on asset-protection planning and on complex international gift, estate and income tax matters.
- We assisted many estate planning clients with changing their domiciles.
- We represented numerous private clients in Connecticut, New York and Florida with respect to the purchase and sale of their residential properties.

CORPORATE AND FINANCE

Cummings & Lockwood's Corporate and Finance Group closed numerous transactions in a wide range of matters, including those for individual investors and entrepreneurs, privately-held businesses, major financial institutions and Fortune 100 companies. Among the significant transactions in 2022 were the following:

- We represented the Administrative Agent and lead Lender in a \$225,000,000 working capital credit facility to a National Hockey League team.
- We represented the Administrative Agent and lead Lender in a \$175,000,000 working capital credit facility to a National Hockey League team.
- We represented the Administrative Agent and lead Lender in the renewal of a \$150,000,000 working capital credit facility to a National Football League team.
- We represented a Lender in a \$400,000,000 credit facility for the purchase of an interest in a National Basketball Association team.
- We represented a Lender in the renewal of over \$1 billion in loans to the owner of a National Football League team.
- We represented the Administrative Agent and lead Lender in the renewal of a \$1.5 billion syndicated credit facility secured by a fine art collection.
- We represented the Administrative Agent in a \$975,000,000 syndicated subscription credit facility among Private Equity Funds, as the borrowers, and the Administrative Agent and other Lenders party thereto, secured by the unfunded remaining capital commitments of the investors to such Private Equity Funds.

- We represented the Lender in a \$10,000,000 working capital credit facility among a Private Equity Fund Advisor, and such Lender, secured primarily by management fees.
- We represented the Lender in a \$125,000,000 subscription credit facility among various Private Equity Funds and such Lender, secured by the unfunded remaining capital commitments of the investors to such Private Equity Funds.
- We represented the Lender in a \$300,000,000 subscription credit facility among Private Equity Funds with Qualified Designated Entity Borrowers, and such Lender, secured by the unfunded remaining capital commitments of the investors to such Private Equity Funds.
- We represented the Administrative Agent in a \$850,000,000 syndicated subscription credit facility among Private Equity Funds, as the borrowers, and the Administrative Agent and other Lenders party thereto, secured by the unfunded remaining capital commitments of the investors to such Private Equity Funds.
- We represented the Administrative Agent in a \$225,000,000 syndicated subscription credit facility among Private Equity Funds, as the borrowers, and the Administrative Agent and other Lenders party thereto, secured by the unfunded remaining capital commitments of the investors to such Private Equity Funds.
- We represented the Lender in a \$150,000,000 multi-vintage subscription credit facility with Qualified Designated Entity Borrowers, among Private Equity Funds and such Lender, secured by the unfunded remaining capital commitments of the investors to such Private Equity Funds.
- We represented the Lender in a co-investment credit facility among Co-investment Entities, Employees and Principals of a Private Equity Fund and such Lender, secured primarily by the limited partnership interests of such Employees and Principals, respectively, in such Private Equity Fund, as well as other collateral.
- We represented the Lender in a \$35,000,000 working capital credit facility among a Private Equity Fund Advisor, and such Lender, secured primarily by management fees.

OUR CORPORATE AND FINANCE SERVICES:

- Partnerships, LLCs, LLPs and Joint Ventures
- Corporate Governance
- Mergers and Acquisitions
- Equity Financing
- Venture Capital
- Investment Management
- Loan Transactions and Financings
- Tax
- Corporate Representation of Banks and Other Financial Institutions
- Bank Regulatory Law

- We represented the Administrative Agent in a \$100,000,000 syndicated working capital credit facility among Hedge Funds, as the borrowers, and the Administrative Agent and other Lenders party thereto, secured by management fees and investment entity interests.
- We represented the Lender in a \$800,000,000 credit facility to several hedge funds.
- We represented the Lender in a \$150,000,000 credit facility to a group of family holding companies secured by interests in numerous hedge funds.
- We represented the Lender in a \$150,000,000 credit facility to a family holding company secured by interests in a private international corporation.

- We represented the Lender in a \$75,000,000 credit facility secured by real estate related revenues.
- We represented Lenders in numerous credit facilities to hedge fund and private equity management companies and their principals secured by interests in investment funds and holding companies.
- We represented Lenders in numerous credit facilities to hedge fund and private equity management companies secured by investment management fees.
- We represented a borrower in the technical services industry in a secured \$31,000,000 bilateral revolving credit facility.
- We represented the borrower in a \$106,000,000 refinancing of a term loan, development loan and revolver loan for a franchised national coffee chain network located in multiple states.
- We represented the borrowers in a \$62,000,000 construction loan for a major real estate project in Fairfield County, Connecticut.
- We represented the seller in the sale of its industrial service and equipment supply business.
- We represented promoters in several private placement transactions and preemptive rights offerings.
- We represented a local area developer in the acquisition of two additional, nationally recognized coffee chains located in Colorado and Nevada, including the negotiation of all franchise and acquisition documents.
- We represented a regional area developer in the negotiation of various franchise documents for a variety of food and drink themed restaurants.
- We provided corporate governance advice and documentation relating to various investment entities.
- We represented an ultrasonic railroad inspection company in connection with an asset sale to a major industrial equipment supplier.
- We represented an expanding residential and commercial contractor in connection with a multi-state corporation reorganization and establishment of an equity plan and profits interest incentives.
- We represented numerous private banks in connection with documenting the transition from LIBOR- to SOFR- based credit facilities.
- We represented a major Dunkin' Donuts and Baskin Robbins franchise owner/operator in connection with the acquisition of a portfolio of stores in Texas, Florida, and Arizona and an accompanying refinancing.

COMMERCIAL REAL ESTATE

Cummings & Lockwood's Commercial Real Estate Group served as counsel on numerous transactions during 2022, representing a range of individual clients, companies and developers. Some of our engagements included the following:

- We were engaged in numerous international hedge fund relocations from New York City to various headquarters sites in lower Fairfield County, Connecticut involving hundreds of millions of dollars in rent and additional jobs for the area.
- We represented family trusts owning two major retail parcels in southwestern Connecticut in a complex ground lease transaction to a NYSE global automobile company.
- We represented one of the largest commercial real estate owners/developers in a major office complex acquisition in downtown Stamford, Connecticut.
- We represented a closely-held family business in the acquisition of a significant retail site in Greenwich, Connecticut.
- We represented one of the largest commercial real estate owners/developers in the State of Connecticut in the repositioning, refinancing and lease-up of three major office complexes in lower Fairfield County, totaling approximately 2 million rentable square feet.
- We represented an international private equity firm in the redevelopment of a major metro office complex.
- We represented a family in a substantial ground lease transaction involving a McLean, Virginia site to a major supermarket retailer.
- We were engaged by a leading educational institution to assist in the possible acquisition and subsequent financing of a 16.50 acre parcel in southern Fairfield County, Connecticut for campus expansion purposes.
- We represented the buyer of a mixed-use restaurant and multi-family property in Greenwich, Connecticut.
- We represented the buyer of a multi-family building in New Haven, Connecticut.
- We represented a technology-based residential real estate brokerage firm in connection with its new lease and relocation of its Manhattan headquarters.

OUR COMMERCIAL REAL ESTATE CLIENTS:

- Commercial and residential developers
- Real estate and pension funds
- Hedge funds and private equity firms
- Institutional and private investors
- Banks, insurance companies and major financial institutions
- Real Estate Investment Trusts (REITs)
- International corporations and businesses
- Universities and other educational and non-profit institutions
- Hospitals
- Municipalities and government entities
- Multigenerational families
- Privately-held businesses

- We represented an expanding residential and commercial contractor in connection with its headquarter lease in Stamford, Connecticut.
- We served as Connecticut local counsel for numerous portfolio financings and acquisitions with multiple properties located in Connecticut.
- We represented major institutional owners (both private and publicly held) in connection with the construction, leasing, management and financing of large commercial projects containing millions of square feet of office space, apartments and storage units.
- We represented a NYSE-listed REIT in multiple asset refinancings and several proposed downREIT transactions in New York and Connecticut.
- We represented a major private equity real estate investor group in the construction and financing of a new 290 apartment unit development in Stamford, Connecticut.
- We served as national and local real estate and environmental counsel to a number of developers, corporate owners and family offices, including for remediation and environmental land use restriction matters.
- We represented a Charleston-based private real estate fund in connection with various acquisitions and financings.
- We represented multiple owners of retail, office and industrial properties in connection with the negotiation of COVID-related provisions in new and existing leases.

OUR COMMERCIAL REAL ESTATE EXPERIENCE:

- Property acquisitions and sales
- Joint ventures and partnerships
- Mortgages and financings
- Commercial and retail leasing
- Shopping center and retail portfolios
- Multifamily residential and mixed-use developments
- Hotel, resort and hospitality ventures
- Major family estate assemblages
- Construction projects
- Research and laboratory facilities
- Ownership and debt entity structuring
- Franchise properties
- Corporate headquarters projects
- Real estate developments
- Acquisition and exchange offers
- UpREIT and downREIT transactions
- Environmental matters, brownfield development and related risk allocation and enforcement
- Environmental land use restrictions
- Financial services, trading exchange, hedge fund, private equity and venture capital transactions
- Real estate-related litigation and financing matters
- Real estate tax appeals

LITIGATION AND ARBITRATION

Cummings & Lockwood's Litigation Group successfully handled a variety of litigation matters in 2022 involving individuals, fiduciaries and businesses.

Representative Private Clients Cases

- We represented an estate in a dispute regarding a multi-million dollar charitable pledge, settling the matter favorably.
- We successfully represented petitioners and respondents in conservatorship proceedings throughout Connecticut.
- We successfully represented fiduciaries and beneficiaries in will contests throughout Connecticut.
- We successfully represented numerous executors and trustees against breach of fiduciary duty claims and in fiduciary removal proceedings.
- We obtained successful resolutions and settlements for individuals and families in various other probate contests, fiduciary challenges, and state and federal tax audits.
- We achieved a historic settlement with the Connecticut Department of Revenue Services where it agreed to settle a potential multi-million dollar estate tax liability for \$0.
- We successfully settled an estate tax liability with the I.R.S after bringing a petition in United States Tax Court challenging the I.R.S.'s treatment of a Qualified Personal Residence Trust. The client paid less than ten percent of the potential tax liability in settlement.
- We obtained the dismissal of objections to the admission of a will to probate in the Probate Division of the Circuit Court in Florida as untimely and failing to comply with Florida procedures.
- We successfully negotiated and obtained court approval of the settlement of two probate appeals and three civil actions involving multiple disputes between multiple parties that have been pending for more than five years.
- We successfully represented trustees and executors in accounting proceedings throughout Connecticut.
- We represented two individuals on an appeal before the Connecticut Supreme Court following the granting of summary judgment in favor of our clients on claims of tortious interference with an inheritance and a tortious interference with a contract.
- We represented the beneficiary of an estate on an appeal before the Connecticut Supreme Court involving the issue of the enforceability of in terrorem or "no contest" clauses in a trust and a will.
- We represented several large estates in connection with audits by the Connecticut Department of

OUR LITIGATION SERVICES:

- Business and Commercial Litigation
- Appellate Litigation
- Closely-Held Business Litigation
- Real Property and Environmental Litigation
- Bankruptcy and Creditors' Rights
- Employment Litigation
- Trusts and Estates Litigation
- Tax Controversy and Litigation
- Asbestos Defense/Toxic Torts/Product Liability Litigation

Revenue Services on the issue of domicile, resolving one appeal with the payment of no additional tax and obtaining a favorable result in another audit with millions of dollars in tax savings.

- We successfully represented the trust division of a major national bank in seeking and obtaining Probate Court approval for the division of a testamentary trust in both the Connecticut Probate Court and on appeal to the Connecticut Superior Court to more fairly allocate legal fees and expenses over the objections of the beneficiaries causing the legal fees and expenses to be incurred.

Representative Commercial Cases

- We represented the owners of several major commercial office buildings in challenging real property tax assessments, resulting in millions of dollars in tax reductions.
- We successfully represented a Connecticut property owner in challenging a neighboring property owner's construction of a shoreline flood and erosion control structure, and successfully represented that property owner in the neighbor's appeal to the Superior Court.
- We successfully resolved multiple cases concerning alleged violations of non-competition agreements and misappropriation of trade secrets.
- We favorably resolved a number of commercial disputes for owners of closely-held businesses, as well as for employees and officers of public companies.
- We obtained favorable rulings in mediations, arbitrations, and in state and federal courts involving complex commercial disputes.
- We represented the purchaser of a large commercial bakery in a dispute with the sellers.
- We represented an employer in the defense of a WARN Act class action in connection with plant closures.
- We represented the insured in a dispute with a D&O carrier over the payment of benefits.
- We represented the purchaser of a large commercial business in an action against the seller for breach of contract.
- We won a significant land use appeal before the Connecticut Supreme Court for a major commercial developer.
- We successfully settled a shareholder dispute where our individual client received the same significant share buy-out price as a major private equity firm.
- We served as lead coordinating counsel for a major, international oil and chemical company in connection with its national asbestos litigation docket, helping to achieve successful mediation results and settlements involving hundreds of claims throughout the United States. In addition, as necessary, we assisted with trial preparations and court trials.
- We settled a personal property tax appeal on behalf of a large commercial property owner in Stamford, Connecticut that resulted in a credit of more than \$1 million and more than \$700,000 per year in tax savings for the client going forward.
- We represented the owner of a large industrial property in Connecticut in a complex dispute with the former owner of the property on issues arising from the sale to our client.
- We represented a Connecticut municipality in connection with a major personal property tax audit and tax appeal involving an large pipeline company.
- We represented a company in a dispute with multiple former shareholders who left for a competitor.
- We represented a private school in a tax appeal concerning a town's revocation and denial of tax exemptions for the school's on-campus faculty housing.
- We successfully represented a client before the Connecticut Appellate Court, overturning the granting of a prejudgment remedy against our client on the grounds that there was no probable cause. This was a significant victory as the Appellate Court rarely, if ever, reverses such a finding.

INDIVIDUAL RECOGNITIONS AND ACHIEVEMENTS

Cummings & Lockwood Attorneys Listed in Best Lawyers in America

Thirty-three Cummings & Lockwood attorneys in Connecticut and Florida have been listed in the 2022/2023 edition of *The Best Lawyers in America*. Since it was first published in 1983, *Best Lawyers*® has become universally regarded as the definitive national guide to legal excellence. Invitations are based on an elite, member-based nomination and vetting process that is viewed as the most selective in the profession. We are very pleased that so many of our attorneys have been nationally recognized for their significant legal skills across all of our practice groups.

STAMFORD

John W. Cannavino (Since 2013) - Commercial Litigation

John F. Carberry (Since 2020) - Commercial Litigation, Bankruptcy Litigation

Margaret A. Deluca (Since 2018) - Trusts and Estates

Michael J. Hinton (Since 2005) - Real Estate, Commercial Transactions/UCC

Daniel G. Johnson (Since 2018) - Trusts and Estates

Michael P. Kaelin (Since 2018) - Trusts and Estates Litigation, Labor and Employment Litigation, Commercial Litigation

David T. Martin (Since 2020) - Commercial Litigation

Jonathan B. Mills (Since 2001) - Real Estate

John R. Musicaro, Jr. (Since 1995) - Trusts and Estates

Rachel B.G. Sherman (Since 2021) - Trusts and Estates

Conrad Teitell (Since 1993) - Trusts and Estates, Non-Profit/Charities Law

Howard S. Tuthill III (Since 1993) - Trusts and Estates

GREENWICH

Laura W. Beck (Since 2018) - Trusts and Estates, Tax Law

B. Cort Delany (Since 2010) - Trusts and Estates

Daniel P. Fitzgerald (Since 2020) - Trusts and Estates

Jessie A. Gilbert (Since 2018) - Trusts and Estates

Douglas H. Olin (Since 2010) - Trusts and Estates

Edward F. Rodenbach (Since 2007) - Trusts and Estates

Gina D. Silvestri (Since 2003) - Trusts and Estates

WEST HARTFORD

Paul L. Bourdeau (Since 1991) - Trusts and Estates

Caroline Demirs Calio (Since 2018) - Trusts and Estates

Robert B. Fawber (Since 2018) - Trusts and Estates

Kelley Galica Peck (Since 2017) - Trusts and Estates,
Trusts and Estates Litigation

Heather J. Rhoades (Since 2013) - Trusts and Estates

NAPLES

Todd L. Bradley (Since 2008) - Trusts and Estates

Alison K. Douglas (Since 2018) - Trusts and Estates

Kenneth D. Krier (Since 2018) - Trusts and Estates

Robert L. Lancaster (Since 2018) - Trusts and Estates,
Tax Law

BONITA SPRINGS

Mary Beth Crawford (Since 2018) - Trusts and Estates

William N. Horowitz (Since 2001) - Trusts and Estates

Howard M. Hujsa (Since 2010) - Trusts and Estates

David M. Ludgin (Since 2001) - Trusts and Estates

PALM BEACH GARDENS

David M. Halpen (Since 2013) - Trusts and Estates, Tax Law

(Year) Indicates the first year the lawyer was listed.

Cummings & Lockwood Recognized Among the Best Law Firms*

All of Cummings & Lockwood's six offices in Connecticut and Florida have been recognized in their metropolitan areas and main practice areas as among the "Best Law Firms in 2023" by *U.S. News & World Report* and *Best Lawyers*®.

FOLLOWING ARE RANKING HIGHLIGHTS:

- The firm's Stamford and Greenwich offices were recognized as Tier 1 in the following areas: Trusts and Estates Law and Nonprofit / Charities Law, as well as Tier 1 in Tax Law.
- The firm's Stamford office was recognized as Tier 1 in Commercial Litigation and Trusts and Estates Litigation, Tier 2 in Bankruptcy Litigation and Tier 3 in Labor and Employment Litigation.
- The firm's Stamford office was recognized as Tier 1 in Real Estate Law.
- The firm's Stamford office was recognized as Tier 1 in Commercial Transactions/UCC Law.
- The firm's West Hartford office was recognized as Tier 1 in two practice areas: Trusts and Estates Law and Trusts and Estates Litigation.
- The firm's Naples and Bonita Springs offices were recognized as Tier 1 in Trusts and Estates Law.
- The firm's Palm Beach Gardens office was recognized as Tier 1 in Trusts and Estates Law and Tier 1 in Tax Law.

Chambers and Partners High Net Worth Guide Recognizes Cummings & Lockwood

For the seventh year in a row, the firm's Connecticut offices also were ranked in Tier 1 in Private Wealth Law by Chambers & Partners in their *2023 Chambers High Net Worth Guide*. The Guide, which is based on objective and independent research, recognizes the world's leading high net worth advisers.

In addition, nine of the firm's partners have been recognized as notable practitioners by Chambers. In the Private Wealth Law category, the following attorneys ranked in Chambers: Howard S. Tuthill III, Paul L. Bourdeau, Heather J. Rhoades, Laura W. Beck, B. Cort Delany, Douglas H. Olin, Kelley Galica Peck and Daniel G. Johnson. In addition, Michael P. Kaelin was recognized in the Private Wealth Disputes category.

*The U.S. News – Best Lawyers® "Best Law Firms" rankings are based on a rigorous evaluation process that includes the collection of client and lawyer evaluations, peer review from leading attorneys in the field, and review of additional information provided by law firms as part of the formal submission process. To be eligible for a 2023 ranking, a law firm must have at least one lawyer recognized in the most recent edition of *The Best Lawyers in America* list for that particular location and specialty.

PUBLIC SERVICE

Cummings & Lockwood has a long-standing tradition of civic and community service. Our attorneys and staff are committed to furthering the public good through giving of their time, their expertise and their financial support. We believe these endeavors not only contribute to the communities in which we live and work, but deepen the experience of our partners, associates and employees.

Cummings & Lockwood Foundation

The Cummings & Lockwood Foundation was established to fund charitable and public service initiatives in our communities. It is funded annually by Cummings & Lockwood's partners, and provides grants and donations to organizations in Connecticut, Florida and other states, as appropriate.

Among the organizations receiving support through our Foundation in 2022 were the following:



Pro Bono Program

The Foundation also works in coordination with Cummings & Lockwood's Pro Bono Program, which over the years has involved thousands of hours of our lawyers' time donated to numerous causes.

In 2022, our pro bono activities included performing legal work for private clients in connection with various conservatorship, guardianship, estate administration, estate planning and income tax matters. We also provided legal assistance to the Connecticut Superior Court and the Connecticut Probate Court. In addition, our attorneys provided pro bono legal services to the following organizations:



■ African Parks Foundation of America (APFA)

The African Parks Foundation of America is a non-profit organization working to promote and advance African Parks' mission in the United States. APFA develops and oversees all fundraising from individuals, foundations, corporations, and government agencies to support African Parks' work to save wildlife and wild places across Africa. African Parks takes on the complete responsibility for the rehabilitation, conservation and long-term management of national parks in partnership with governments and local communities. They currently manage 19 national parks and protected areas in 11 countries covering over 14.2 million hectares in: Angola, Benin, Central African Republic, Chad, the Democratic Republic of Congo, Malawi, Mozambique, the Republic of Congo, Rwanda, Zambia and Zimbabwe. The organization was founded in 2000 in response to the dramatic decline of protected areas due to poor management and lack of funding. African Parks utilizes a clear business approach to conserving Africa's wildlife and remaining wild areas, securing vast landscapes and carrying out the necessary activities needed to protect the parks and their wildlife. African Parks maintains a strong focus on economic development and poverty alleviation of the surrounding communities to ensure that each park is ecologically, socially and financially sustainable in the long-term.



■ Baby Basics of Collier County, Inc.

Founded 19 years ago by Jean Ann Lynch, President, in Ridgewood New Jersey, Baby Basics is the only organization that provides free diapers on a consistent basis to low-income working families. She established the organization so that all babies have a chance to grow and thrive and to allow families to allocate the money they would normally spend on diapers to buying food, paying rent or purchasing medicine for their babies. Currently, there are 13 programs across the country, including the Collier County, Florida program. The entire family feels the impact as the organization also provides a supportive atmosphere and community for these struggling families.



Bobby Nichols
Fiddlesticks Charity Foundation

■ Bobby Nichols - Fiddlesticks Charity Foundation

Founded in 2002, the Bobby Nichols Fiddlesticks Charity Foundation is a group of Fiddlesticks members, known as Pipers, who volunteer to organize and run an annual celebrity Pro-Am invitational golf tournament and charity tennis tournament. Twenty tournaments have raised over \$15 million dollars for local children's charities. Funds are raised through golf and tennis tournament sponsorships, raffles and live and silent auctions. "We attract some of the greatest golfers for the Pro-Am, and it

has continued to grow over the years,” said Bobby Nichols. “Together with our neighbors, we have raised over \$15 million, and every dollar has stayed local to provide services for abused children, even beds and shelter for children escaping an abusive home situation.”



■ **Friends of Stepping Stones Museum for Children**

At Stepping Stones Museum for Children in Norwalk, Connecticut, play is serious business. They understand that children learn best by doing. The museum is dedicated to broadening and enriching the educational opportunities for children ages 10 and under and enhancing their understanding of the world. The museum seeks to create an environment that inspires lifelong learning and supports parents, caregivers and educators as facilitators of children’s explorations. Additionally, their toddler and preschool program offers a variety of activities to get young minds learning. In 22+ years of serving this region, their award-winning children’s museum has reached nearly seven million people through its exceptional educational offerings.



■ **Pegasus Therapeutic Riding, Inc.**

After more than 30 years of relying solely on privately owned farms in Connecticut and New York to provide services to people with special needs, Pegasus Therapeutic Riding opened its own facility in Brewster, New York, in the fall of 2007. The purchase of the farm was made possible by an extraordinarily generous donor who gave Pegasus \$2.1 million to turn a decades-long dream of owning its own facility into a reality. The mission of the organization is to enhance the lives of individuals who have disabilities and challenges through equine-assisted activities and education. Cummings & Lockwood attorney, John Carberry, was elected President of Pegasus’ Board of Directors in September 2021.



■ **SilverSource Inc.**

Based in Stamford, Connecticut, the mission of SilverSource is to advance the dignity, independence and quality of life of older adults by providing supportive services to those in need and guidance to families, and by engaging in community partnerships and advocating for sound public policies. SilverSource, Inc. was founded in 1908 as the Stamford Home for the Aged with the expressed purpose of serving low-income older adults. The residential home was sold in the early 1970s and over time the organization evolved into an independent, nonprofit agency to continue the mission and facilitate the delivery of assistance to older residents in need – providing financial support, counseling, case management and other services to meet the urgent needs of struggling seniors.

Professional, Civic and Community Affairs

A number of our partners and associates are also active in professional and civic affairs, which include local, state and national bar association committees, as well as municipal councils and commissions.

In addition, many of Cummings & Lockwood attorneys and staff volunteer on boards and committees of various nonprofit, educational or charitable organizations. Following is a list of representative organizations in which we are actively involved:

African Parks Foundation of America	Friends of Greenwich Point	New Canaan Country School
Alzheimer's Support Network	Friends of Materials for the Arts	New Haven Food Bank
American Red Cross	Friends of Stepping Stones Museum for Children	New Horizons of Southwest Florida
Angels Undercover of Collier County, Inc.	Girl Scouts of America	New Paradigm Theatre
Baby Basics of Collier County, Inc.	Greater Hartford Arts Council	Northwestern University
Barron Collier Booster Club	Greater Naples Area Planned Giving Council	Norwalk Community College Foundation
Bonita Springs Concert Band	Greater Naples Chamber	Pegasus Therapeutic Riding, Inc.
Bradyssmile.org	Greenwich Hockey Club	People Friendly Stamford
Bridge Family Center	Greenwich Tree Conservancy	Pequot Library
Brunswick School, Inc.	Greenwich United Way	Prevent Blindness Connecticut
Care Club of Collier County	Guardianship & Advocacy Resource Program, Inc.	Renbrook School
Center for the Arts of Bonita Springs	Gulfshore Playhouse	Ron Foley Foundation
Champions For Learning	Hackers for Hope	Saint Joseph Parenting Center
Child Guidance Center of Southern Connecticut	Hartford Foundation	Salvation Army of Southern New England
Children in Placement, Inc.	Hartford Golf Club	St. James's Episcopal Church
Classic Chamber Concerts	Hartford Stage Company	Seabury Charitable Foundation
Collier Country Legal Aid	Hartford Tennis Club	Southwest Florida Community Foundation
Community Foundation of Collier County	Helen M. deKay Foundation	Speakers Assembly of Southwest Florida
Community Foundation of Fairfield County	Holly Pond School	Stamford Downtown Special Services District
Congregation Agudath Shalom	Holocaust Museum and Education Center of Southwest Florida	Stamford Hospital Foundation
Connecticut Opera	Hope for Haiti	Stamford Symphony Orchestra
Connecticut Polar Bears	Horizons at Brunswick School Student Enrichment Program	The Golisano Children's Museum of Naples
Connecticut Veterans Legal Center	Immokalee Foundation	The Village School of North Naples
Conservancy of Southwest Florida	Junior League of Fort Myers	The Windward School
Darien Arts Center	Kingswood Oxford School	Town of Wilton, Connecticut, Board of Finance
Darien Nature Center	Leadership Bonita	Trinity College
Darien YMCA	Liberation Programs	Truglia Thumbelina Fund
David Lawrence Center and Foundation	March of Dimes	UNICO Farmington Chapter
Episcopal Diocese of Connecticut	Meals-on-Wheels, Inc. of Greenwich	United Way
Fairfield American Little League	Mental Health Association of Collier County	USO of Metropolitan New York
Fairfield University	Metropolitan Museum of Art	Westport Country Playhouse
First Congregational Church of Greenwich	Naples North Rotary Club	Westover School
Florida Gulf Coast University Foundation, Inc.	Naples Players Endowment	Wills for Heroes
Friends of Foster Children		

ABOUT CUMMINGS & LOCKWOOD LLC

Firm Overview

Founded in 1909, Cummings & Lockwood provides sophisticated legal counsel to both private clients and commercial enterprises. Our clients include individuals and families with inherited and newly created wealth, as well as emerging, middle market and Fortune 500 companies. We have over 200 attorneys, fiduciary accountants and staff located in offices in Stamford, Greenwich and West Hartford, Connecticut, and in Naples, Bonita Springs and Palm Beach Gardens, Florida. The firm provides a broad range of legal services, including in the areas of trusts and estates, corporate and finance, litigation and arbitration, and commercial and residential real estate. While most of our clients reside in Connecticut, New York and Florida, we have clients in nearly every U.S. state, as well as in over 25 countries around the world.

Private Clients Practice

Cummings & Lockwood has one of the largest trusts and estates practices in the United States, with a significant private client base of high net worth individuals and families, family offices, closely-held businesses, and national charities and foundations. Our private clients attorneys, many of whom have been elected to the prestigious American College of Trust and Estate Counsel (ACTEC), are experienced in the areas of estate planning and administration; estate, income and gift tax; trust formation and management; executor and trustee services; charitable giving and foundations; probate law; and residential real estate. Whether dealing with recently acquired assets or family fortunes that span generations, the firm provides innovative strategies and solutions to preserve, enhance and transition our clients' wealth, as well as meet their varied legal needs and personal goals.

Commercial Practice

Cummings & Lockwood has an elite commercial practice with numerous, professionally-recognized lawyers who are experienced in the areas of litigation and dispute resolution; real estate investment and development; banking, lending and credit transactions; corporate acquisitions and divestitures; and partnership, limited liability company and tax matters. Our clients include entrepreneurs, closely-held companies, regional, national and international corporations, hedge funds, private equity firms, financial institutions and not-for-profit organizations.

In addition, Cummings & Lockwood's commercial and private clients lawyers regularly work together to provide entity planning, business succession planning, tax guidance and litigation to privately-owned businesses of all sizes and industries.

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