

CUMMINGS & LOCKWOOD LLC

2024 Firmwide Annual Update

February 2025

To Our Clients and Friends:

As we look back on the past year, we reflect on what we have been able to accomplish for our private and corporate clients, as well as for the communities in which we live and work.

We value these relationships, and we strive to develop and implement legal strategies that will help our clients to achieve their personal, professional and financial goals, as well as to protect the people, businesses, charitable causes and assets they care about most.

For our private clients, we have aspired to be trusted legal advisors throughout their lifetimes, providing stability and continuity across generations and helping them to preserve, enhance and transition their wealth and leave behind a lasting legacy reflecting their values.

For our corporate clients, we have aspired to be valuable partners throughout all stages of their business, helping them to navigate complicated legal, financial and commercial landscapes and enabling them to achieve their desired results.

And for our communities, we have given back by providing our time, expertise and financial support to a myriad of non-profit organizations dedicated to improving the world around us.

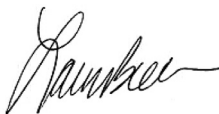
We also are very thankful for the opportunity to develop meaningful and lasting relationships with our clients, as well as with their other professional advisors and business associates.

From our firm management to our individual attorneys, fiduciary accountants, paralegals and staff, we are focused on addressing the sophisticated and complex needs of our clients, finding the best solutions to their unique problems, creating an exceptional client experience for each and every client, delivering exemplary service and aspiring to excellence in all that we do.

I am pleased to share with you Cummings & Lockwood's 2024 Firmwide Annual Update that summarizes the work we have performed this past year for our clients and our communities.

On behalf of our attorneys and staff, I wish you all the best in the coming year and look forward to continuing to work with you in the years ahead.

Sincerely,



Laura Weintraub Beck
Chairman and Managing Director
Cummings & Lockwood LLC

TABLE OF CONTENTS

Note: Please click on any individual section of the Table of Contents below to automatically go to that section. Press the "down key" or "up key" to move from page to page.

Practice Area Accomplishments

- 3 | [Private Clients](#)
- 4 | [Corporate and Finance](#)
- 7 | [Commercial Real Estate](#)
- 9 | [Litigation and Arbitration](#)

Professional Recognitions and Achievements

- 11 | [The Best Lawyers in America](#)
- 13 | [Best Lawyers "Best Law Firms"](#)
- 13 | [Chambers High Net Worth Guide](#)

Public Service Activities

- 14 | [Cummings & Lockwood Foundation](#)
- 15 | [Pro Bono Program](#)
- 16 | [Professional, Civic and Community Affairs](#)

About Us

- 17 | [About Cummings & Lockwood LLC](#)
- 18 | [Cummings & Lockwood Attorneys](#)
- 19 | [Cummings & Lockwood Offices](#)

PRIVATE CLIENTS

For over a century, Cummings & Lockwood has been building meaningful and lasting relationships with our private clients, their family offices, businesses and charitable entities, serving as trusted advisors throughout their lifetimes and providing sophisticated legal counsel at every important stage of their lives. Over this past year, we advised our private clients on a broad range of trusts and estates matters, including the following:

- 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.
- 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.

OUR PRIVATE CLIENTS SERVICES:

- Estate, Gift, Generating-Skipping and Income Tax Planning
- Estate Planning and Administration
- Trust Formation and Management
- Wealth Protection Planning
- Generational Wealth Transfer
- Philanthropic Giving
- Probate and Estate Settlement
- Executor 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
- Fiduciary and Probate Litigation
- Tax Controversy and Litigation
- Residential Real Estate
- Helped clients take advantage of the increased federal gift, estate and generation-skipping tax exemptions by developing gifting programs and structures tailored to their estate plans.
- Represented numerous owners of privately held businesses in connection with various estate, succession and income tax planning strategies.
- Represented executors and trustees on hundreds of trust and estate matters, and served as fiduciaries on behalf of many of our clients, with billions of dollars in assets under administration.
- Developed various charitable giving vehicles for our clients, including Charitable Lead Trusts, Charitable Remainder Trusts, Donor-Advised Funds and Private Foundations so they could leave behind a lasting philanthropic legacy.
- Advised numerous private family foundations and supporting philanthropic organizations.
- 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.

OUR FAMILY OFFICE AND CLOSELY HELD BUSINESS SERVICES:

- 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
- 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 multi-generational family needs.
- Advised U.S. citizens and resident and non-resident aliens on asset protection planning and on complex international gift, estate and income tax matters.
- Assisted many estate planning clients with changing domicile.
- 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 on a wide range of matters, including those for individual investors, entrepreneurs, family offices, and privately held and closely held businesses. Among our transactions in 2024 were the following:

- Assisted numerous owners of privately held and family-owned companies, including traditional operating businesses, entrepreneurial enterprises and family investment partnerships, in the development and implementation of business succession plans.
- Assisted many families with the selection and development of the most appropriate structures or entities for their businesses and personal ventures, including limited liability companies (LLCs) and limited liability partnerships (LLPs), provided counsel on the rules, policies and procedures that govern these entities, and prepared and filed the relevant formation documentation.
- Assisted a number of family offices and closely held businesses in the acquisition and divestiture of family office holdings, whether consisting of private equity and similar investments or mature and family-controlled businesses, serving as primary counsel for buyers and sellers, and as conflicts counsel for specific family members or trusts.
- Represented the Seller of a family business that manufactured construction-related materials.
- Represented the Seller, an independent management and tax advisory firm in the sale of its business.

- Represented the Lender in multiple aircraft finance loans totaling approximately \$25,000,000.
- Represented the Sellers in connection with a stock sale of a pizza dough manufacturing company to a private equity firm for a purchase price of approximately \$130,000,000.
- Represented a large Dunkin' Donuts and Buffalo Wild Wings GO franchisee in connection with the acquisition of a portfolio of more than 20 existing and pipeline locations in Arizona, which included an approximately \$45,000,000 re-capitalization with multiple preferred investors, a senior Syndicated Credit Facility of up to \$112,000,000 and junior secured financing of \$15,000,000.
- Represented a Lender in a \$425,000,000 Credit Facility for the purchase of a Major League Baseball team.
- Represented the Administrative Agent and lead Lender in the renewal and increase of a \$300,000,000 working Capital Credit Facility to a National Football League team.
- Represented a Lender in a \$145,000,000 credit facility for the purchase of a minority interest in a National Basketball Association team.
- Represented the Administrative Agent and lead Lender in the modification of a \$1.5 billion Syndicated Credit Facility secured by a fine art collection, as well as Lenders in numerous credit facilities secured by fine art.
- 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.
- 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.
- Represented the Lender in a \$50,000,000 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.
- Represented the Lender in a \$300,000,000 (reducing to \$250,000,000) 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.

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

OUR CORPORATE AND FINANCE EXPERIENCE:

The Corporate and Finance Group at Cummings & Lockwood provides experienced advocacy in myriad complex business transactions and engagements. Whether representing individual business executives or investors, collaborating with in-house legal departments or serving as outside counsel, our attorneys deliver high-touch, responsive service and thoughtful advice designed to effectively help our clients reach their goals.

We serve both privately held and publicly traded companies of all sizes, many of which are engaged in a variety of service and manufacturing concerns. With our results-oriented approach to every matter—ranging from sophisticated financing arrangements and strategic business expansions to compliance issues or corporate reorganizations—Cummings & Lockwood offers a combination of creativity, practicality and industry insight.

- 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.
- Represented the Lender in a Coinvestment Credit Facility among Coinvestment Entities, Employees and Principals of Private Equity Fund and such Lender, secured primarily by the limited partnership interests of such Employees and Principals, respectively, in such Private Equity Funds, as well as other collateral.
- Represented the Lender in a \$1,000,000,000+ Credit Facility to several Investment Fund entities.
- Represented the Lender in a \$750,000,000 Credit Facility secured by liquid collateral.
- Represented the Lender in a \$450,000,000 Credit Facility secured by interests in investment holding companies.
- Represented the Lender in a \$400,000,000 Credit Facility secured by hedge fund interests.
- Represented the Lender in a \$200,000,000 Credit Facility secured by investment management fees.
- Represented Lenders in numerous Credit Facilities to hedge fund and private equity management companies and their principals secured by interests in investment funds and investment holding companies.
- Represented Lenders in numerous Credit Facilities to hedge fund and private equity management companies secured by investment management fees.

COMMERCIAL REAL ESTATE

Cummings & Lockwood's Commercial Real Estate Group served as counsel on numerous transactions during 2024, representing a range of individual clients, companies and developers. Some of our engagements included the following:

- Handled an international headquarters relocation involving a global reinsurance company for a major institutional owner/developer client.
- Represented the landlord in a major international bank's Connecticut headquarters property.
- Represented numerous nationally-known hedge fund entities as tenants in various major lease and construction transactions.
- Represented a major family office client in connection with their commercial real estate assets, including a substantial lease restructuring for their national headquarters.
- Represented a widely recognized New York commercial real estate family in a multi-hundred million dollar master lease restructuring transaction involving a private equity firm's international headquarters.
- Represented a centuries-old commercial real estate family in connection with various substantial building and leasehold mortgage financings.
- Represented a family real estate fund in leasing and renovating a substantial headquarters property to a major law firm.
- Represented a nationally recognized educational institution in their acquisition, redevelopment and bond financing of several significant campus properties.
- Represented the owner and developer in connection with a \$15,000,000 construction financing to redevelop a Greenwich Central Business District property.
- Represented the landlord of a commercial office building in Stamford in the negotiation and drafting of an approximately 124,000 rentable square feet lease in connection with the company's headquarters relocation.
- Represented an international insurance company in connection with an approximately 40,000 rentable square feet lease in a suburban Chicago office complex.
- Represented the landlord of a commercial office building in Stamford in connection with multiple leases as part of the building's renovations and repositioning.
- Represented the owners in connection with the sale of a portfolio of five commercial buildings in Manhattan for approximately \$28,000,000.

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
- Multi-Generational Families
- Privately Held Businesses

- Represented an alternative asset management company in connection with the expansion of their Greenwich office, which included negotiating a new direct lease and assuming a sublease.
- Represented the tenant and parent guarantor in connection with the extension and modification of an approximately 90,000 rentable square feet office and medical research and development lease in Manhattan.
- Represented a medical equipment manufacturer in connection with an approximately 33,000 rentable square feet lease at an industrial park in Massachusetts for office, light manufacturing, and engineering and product development purposes.
- Represented a growing roofing contractor company in connection with multiple office leases in New Jersey.
- Represented the sellers of a commercial property in Windsor, Connecticut that was required to comply with the provisions of the Connecticut Transfer Act.

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 2024 involving individuals, fiduciaries and businesses.

Representative Private Clients Cases

- Negotiated a settlement on behalf of an executor of an estate of close to \$300 million in loans that were in default against eighteen senior living facilities of which the decedent was the majority owner at the time of his death, which included a complete release of the decedent's \$40 million personal guarantee, in exchange for transferring the decedent's ownership interests to the minority owners, who assumed responsibility for the \$300 million debt.
- Represented a client in defending against matrimonial support claims unconnected with the dissolution of marriage brought against his incapacitated mother by her second husband, and as the plaintiff in an ejectment proceeding against the second husband to evict him from the Florida home owned by the client's family in which the second husband waived all of his rights in an antenuptial agreement.
- Represented the founder and chief executive of a start-up animated film company that produced four successful animated films, in a dispute with his two partners over the compensation for the services he rendered, distributions to investors, and the value of his equity interest in the animated film company. Successfully negotiated omnibus settlement, including a wind down of the company, which was agreed to by all the partners and investors.
- Represented a client in asserting common law fraud claims against her sister arising out of the settlement of their father's estate.
- Obtained the unilateral withdrawal of a case filed against a trustee of a trust that had been filed in Federal Court.
- Successfully represented petitioners and respondents in conservatorship proceedings throughout Connecticut and Florida.
- Successfully represented fiduciaries and beneficiaries in will contests throughout Connecticut and Florida.

OUR LITIGATION SERVICES:

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

- Successfully represented numerous executors and trustees against breach of fiduciary duty claims and in fiduciary removal proceedings.
- Successfully represented trustees and executors in accounting proceedings throughout Connecticut and Florida.

Representative Commercial Cases

- Obtained a full defense verdict in favor of a client following a five-week jury trial on a claim for tortious interference with an amendment to a pre-nuptial agreement in a case that had been pending for close to ten years, including appearances in the Appellate Court and Supreme Court.
- Represented the owners of several major commercial office buildings in challenging real property tax assessments, resulting in millions of dollars in tax reductions.
- Represented property owners in zoning and other land use appeals before the Connecticut Superior Court.
- Represented a town in a personal property tax appeal.
- Represented a company in multiple lawsuits concerning a former partner who left to work at a competitor.
- Represented a company in a complex dispute with multiple former shareholders who left for a competitor.
- Represented a company in the entertainment industry in a case brought by a former show writer, and achieved a favorable resolution for the client.
- 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.
- Favorably resolved a neighbor dispute for a client that involved a claim of adverse possession.
- Represented clients in construction disputes.
- Represented witnesses subpoenaed in Connecticut in connection with lawsuits pending in other jurisdictions.
- Obtained favorable rulings in mediations, arbitrations, and in state and federal courts involving complex commercial disputes.

OUR FIDUCIARY AND PROBATE LITIGATION SERVICES:

- Will Contests
- Conservatorship and Guardianship Proceedings
- Fiduciary Removal Proceedings
- Contested Accountings
- Trust and Estate Administration Disputes
- Breach of Fiduciary Duty and Management Claims
- Fiduciary Fee Disputes
- Construction Proceedings
- Reformation Actions
- Investment Disputes

PROFESSIONAL RECOGNITIONS AND ACHIEVEMENTS

Cummings & Lockwood Attorneys Listed in *The Best Lawyers in America*

41 Cummings & Lockwood attorneys in Connecticut and Florida have been listed in the 2024/2025 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

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

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

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

Brendan P. Snowden (Since 2025) - Business Organization, including LLCs and Partnerships

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

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

In addition, the following have been recognized as *Best Lawyers Ones to Watch*® in America:

B. Juliet Bonazzoli - Trusts and Estates Litigation

Scott T. Witthuhn - Real Estate Law

William N. Wright - Commercial Litigation

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

Jonathan B. Mills (Since 2001) - Real Estate

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

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

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

Laura Weintraub Beck was also recognized as the
"Lawyer of the Year" in Tax Law.

In addition, **Katherine C. Gent** and **Kelsie C. Leon**
have been recognized as *Best Lawyers: Ones to Watch®*
in America in 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

In addition, **Brianna L. Marquis** has been recognized
as *Best Lawyers: Ones to Watch® in America* in 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

In addition, **Joseph A. Stusek** has been recognized as
Best Lawyers: Ones to Watch® in America in Trusts and
Estates.

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

In addition, **Bonie S. Montalvo** has been recognized as
Best Lawyers: Ones to Watch® in America in Tax Law.

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 2024/2025 by Best Lawyers®.

FOLLOWING ARE RANKING HIGHLIGHTS:

Stamford Metro Region

(Stamford and Greenwich Offices)

- **Commercial Litigation** (Tier 1)
- **Commercial Transactions / UCC Law** (Tier 1)
- **Litigation - Trusts & Estates** (Tier 1)
- **Real Estate Law** (Tier 1)
- **Tax Law** (Tier 1)
- **Trusts & Estates Law** (Tier 1)
- **Litigation - Bankruptcy** (Tier 2)
- **Litigation - Labor and Employment** (Tier 2)
- **Nonprofit / Charities Law** (Tier 2)

Hartford Metro Region

(West Hartford Office)

- **Litigation - Trusts & Estates** (Tier 1)
- **Trusts & Estates Law** (Tier 1)

Fort Myers Metro Region

(Naples and Bonita Springs Offices)

- **Tax Law** (Tier 1)
- **Trusts & Estates Law** (Tier 1)

West Palm Beach Metro Region

(Palm Beach Gardens Office)

- **Tax Law** (Tier 1)
- **Trusts & Estates Law** (Tier 1)

Chambers High Net Worth Guide Recognizes Cummings & Lockwood

For the ninth year in a row, the firm's Connecticut offices were ranked in Tier 1 in Private Wealth Law by Chambers & Partners in their *2024 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, 10 of the firm's partners have been recognized as notable practitioners by Chambers in the Private Wealth Law and Private Wealth Law Disputes categories, including:

- **Laura W. Beck** (Greenwich) – Private Wealth Law
- **Paul L. Bourdeau** (West Hartford) – Private Wealth Law
- **B. Cort Delany** (Greenwich) – Private Wealth Law
- **Daniel P. Fitzgerald** (Greenwich) – Private Wealth Law - "Up and Coming"
- **Daniel G. Johnson** (Stamford) – Private Wealth Law
- **Michael P. Kaelin** (Stamford) - Private Wealth Law Disputes
- **Douglas H. Olin** (Greenwich) – Private Wealth Law
- **Kelley Galica Peck** (West Hartford) – Private Wealth Law
- **Heather J. Rhoades** (West Hartford) – Private Wealth Law
- **Howard S. Tuthill III** (Stamford) – Private Wealth Law

Chambers' extensive and market-leading recommendations, rankings and insights are based on in-depth analysis carried out by a team of experienced researchers. The firms and individuals ranked understand the complex needs of high net worth individuals and provide specialist advice.

PUBLIC SERVICE ACTIVITIES

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 2024 were the following:

- Bobby Nichols Fiddlesticks Charity Foundation
- Connecticut Food Share
- Connecticut Legal Services, Inc.
- Greenwich United Way
- Pacific House
- Palm Beach County Food Bank
- River House Adult Day Center
- Schoke Jewish Family Service of Fairfield County
- Shadow Wood Charitable Foundation, Inc.
- Stamford Downtown Special Services District
- St. Matthew's House
- The Amistad Center for Art & Culture
- The Food Bank of Lower Fairfield County
- The Harry Chapin Food Bank of Southwest Florida
- The Shelter for Abused Women & Children
- Trinity Academy of Hartford
- Yale New Haven Health - Closer to Free Bike Ride

Pro Bono Program

In 2024, 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:

- **America's Freedom Defenders**
- **Connecticut Bar Association's Free Legal Advice Clinic**
- **Connecticut Veterans Legal Center (CVLC)**
- **Friends of Stepping Stones Museum for Children**
- **Greenwich Hockey Club**
- **Legal Aid Service of Collier County "Wills for Heroes" Project**
- **State of Connecticut Judicial Branch's Civics Academy**
- **The Golisano Children's Museum of Naples**

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 over 100 nonprofit organizations to whom they give their time, expertise and financial support. Following is a list of representative organizations in which we have been actively involved:

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

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, paralegals and staff located in six 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 20 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. Many of our private clients attorneys have been elected to the prestigious America College of Trust and Estate Counsel (ACTEC) and have been Board Certified by the Florida Bar in Wills, Trusts and Estates and in Tax Law.

We have extensive experience in the following areas: estate planning and administration; estate, income and gift tax; trust formation and management; wealth protection planning; generational wealth transfer; charitable giving and foundations; probate and estate settlement; executor and trustee services, international estate and tax planning; and fiduciary and probate litigation. Whether dealing with recently acquired assets or family fortunes that span generations, our private clients attorneys provide 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, arbitration and dispute resolution; real estate investment, development, sales, acquisitions and leasing; banking, lending and credit transactions; corporate governance and partnerships, LLCs and LLPs; and tax. 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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