## CUMMINGS & LOCKWOOD LLC

## PALM BEACH GARDENS OFFICE - 2023 BEST LAWYERS IN

## **AMERICA**<sup>®</sup> **AND ONES TO WATCH™**

August 18, 2022

In Cummings & Lockwood's Palm Beach Gardens, Florida, David M. Halpen has been listed in the 2023 edition of The Best Lawyers in America® for Tax Law and Trusts and Estates. He has also been selected "Lawyer of the Year" in Trusts and Estates for West Palm Beach.

In addition, Danielle Furneaux has been listed in the 2023 edition of Best Lawyers: Ones to Watch in America<sup>™</sup> in Tax Law and Trust and Estates Law.