

## BUSINESS SUCCESSION PLANNING

Cummings & Lockwood's attorneys have extensive experience in the creation of succession planning strategies for owners of privately-held businesses on the cusp of a generational change. Our clients include traditional operating businesses, entrepreneurial enterprises, family investment partnerships and large family foundations.

Our Business Succession Planning practice capabilities include:

- Developing tax-efficient strategies for transferring ownership and control through family generations
- Planning for harmonious transitions of the business either during the owner's lifetime or at death
- Assisting clients in the sale of an operating business and/or the conversion of an operating business into an investment-oriented family venture

Cummings & Lockwood - *The Choice* for sophisticated legal counsel.