



## 2020 CUMMINGS & LOCKWOOD ANNUAL UPDATE

December 31, 2020

To Our Clients and Friends:

I hope this finds you and your families well.

2020 was an especially challenging period. An unprecedented COVID-19 pandemic, a world-wide health crisis, associated disruptions to businesses and the global economy, and a bitterly divided election created stress and uncertainty throughout the year.

Thankfully, Cummings & Lockwood and its clients seem to have persevered. Our firm remained open and operational throughout 2020. A strong technology platform, remote working, staged staffing, great focus and teamwork all contributed.

We are grateful that, despite the many challenges of 2020, our commitment to clients remained steadfast. Indeed, many Cumming & Lockwood Partners had their busiest years.

Throughout our 111-year history, we have tried to serve one simple objective: our client's best interests. As a result, we have become known as one of the country's premier law firms devoted to private clients and their businesses.

We are fortunate to have one of the largest and most well-respected trusts and estates practices in the United States, along with various elite commercial practices in the areas of corporate representation, banking and lending, litigation and commercial real estate.

Our lawyers are highly regarded in their respective fields. Many are nationally recognized for their legal skills, judgment and professional ethics by numerous professional rating organizations, leading peer review--based associations, and the judiciary.

We are not, nor do we have ambitions to be, the largest law firm measured by total lawyers or offices. Our goal is to be the pre-eminent firm for private clients, institutions and related businesses on their most important legal matters, most significant business transactions, and most critical disputes.

We are pleased to share with you Cummings & Lockwood's 2020 Firm-wide Annual Update. It highlights some of the work we have performed over the past twelve months, various professional recognitions we have received, and a number of charitable and pro bono initiatives we have been privileged to support.

Our Partners recognize these results would not be possible without our clients. We appreciate your trust and support.

With thanks and best wishes for a healthy New Year.

Sincerely,

# CUMMINGS & LOCKWOOD LLC

Jonathan B. Mills  
Chairman & Managing Director

## 2020 Firm-Wide Annual Update

### Private Clients

In 2020, our estate planning attorneys and fiduciary accountants worked closely with our private clients throughout the COVID-19 outbreak and would like to take this opportunity to thank them all for their continued trust and confidence in Cummings & Lockwood and to wish them good health and prosperity in the New Year.

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.
- 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, and served as individual executors and trustees, on hundreds of trusts and estates matters.
- 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 preservation, management and/or disposition of real estate for conservation purposes or for multigenerational family needs.
- 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, Banking and Lending

Cummings & Lockwood's Corporate, Banking and Lending 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 2020 were the following:

- We represented lenders in credit facilities aggregating billions of dollars to hedge funds and their principals.
- We represented a lender in a financing of over \$700 million for the acquisition of a Major League Baseball team.

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- We represented a lender in a \$150,000,000 working capital credit facility to a National Football League team.
- We continue to represent a lender in several financings of other professional sports franchises located throughout the United States, including major league teams in the National Football League, the National Hockey League, Major League Baseball and the National Basketball Association.
- We represented the administrative agent and lead lender in a \$1.35 billion syndicated credit facility secured by a fine art collection.
- We represented the administrative agent and lead lender in a \$1.1 billion syndicated credit facility to a foreign corporation secured by a fine art collection.
- 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 Lender in a \$200,000,000 Bridge Credit Facility 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 \$500,000,000 Bridge Credit Facility among Private Equity Funds and such Lender, secured by the unfunded remaining capital commitments of the investors to such Private Equity Fund.
- We represented the Lender in a \$400,000,000 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 Fund.
- We represented a lender in multiple working capital credit facilities to investment advisors of several private equity and hedge funds, secured primarily by the management fees payable to such investment advisors.
- We represented lenders in coinvestment credit facilities aggregating billions of dollars to principals of private equity funds, secured primarily by limited partnership interests.
- We represented promoters in several private placement transactions.
- We provided corporate governance advice and documentation relating to various investment entities.
- We represented a Florida company in the sale of its \$130 million alcoholic beverage distribution business.

## Real Estate

Cummings & Lockwood's Real Estate Group served as counsel on numerous transactions during 2020, representing a range of individual clients, companies and developers. Some of our engagements included the following:

- 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.
- We represented a major pharmaceutical company in numerous substantial office and laboratory projects In Connecticut, New York City, Denver and San Francisco.
- We represented a commercial real estate investment, management and brokerage firm in the leasing and renovation of a 650,000 square foot trophy office complex.
- We represented a national real estate investor group in the marketing and sale of a net-leased water-front, mixed use complex in Westport, Connecticut.
- We represented a major real estate fund in the refinancing, condominiumization, marketing and sale of an office and residential project.

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- We represented a family trust in the marketing and ground leasing of a major retail center in Virginia.
- We represented a national energy company in the leasing of various office locations in Connecticut, Florida, Texas and Utah.
- We represented a regional real estate developer in the acquisition of a major multi-family project located in Connecticut.
- We represented a national real estate owner/developer in the acquisition and financing of a significant, multi-tenant office complex in lower Fairfield County, Connecticut.
- We represented a northeast-based university in various projects, including a major technology innovation center with an international telecommunications company and the proposed acquisition of another university institution located in Fairfield County, Connecticut.
- We represented a family-owned commercial real estate firm in connection with its \$150 million refinancing of a major office, retail and transportation complex in Fairfield County, Connecticut.
- We represented a family ownership group in connection with the redevelopment of a prominent Fairfield County shopping center, including the refinancing of a \$45 million construction loan, modification of the mixed-use components of the development, and the eviction of multiple holdover tenants.
- We provided advice relating to several proposed opportunity zone investments, including negotiation of a master lease and sublease involving a 486,000 square foot mixed use project 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 tenant-in-common owners in the proposed sale of a parcel in Stamford, Connecticut, leased to a private school.
- We represented a real estate investment and operating company in the sale of two multi-family apartment buildings in Hartford, Connecticut.
- We represented an area developer franchisee company in the acquisition of a new franchise territory and existing stores for a national coffee chain in Texas.
- We closed the rollup and consolidation of six commercial real estate properties capitalized with \$28 million of equity in the Charleston, South Carolina area.
- We represented a regional real estate investment company in the restructuring of its industrial property portfolio.
- We represented a NYSE-listed REIT in multiple asset refinancings and a proposed downREIT acquisition in New York.
- We closed an \$11 million project finance loan and negotiated \$15 million in related construction contracts for a major New York golf club renovation project.

## Litigation

Cummings & Lockwood's Litigation Group successfully handled a variety of matters in Connecticut and Florida, as well as on a national and regional basis. These engagements covered a wide spectrum of cases involving individuals, fiduciaries and businesses. Highlights of our successes in 2020 included:

- We successfully negotiated resolution of involuntary conservatorship proceeding against our client's husband in Connecticut and an annulment action in Vermont brought by the husband's adult children from his first marriage, alleging that their father lacked the capacity to marry our client. Resolution allowed our client to remain married and live financially secure with her husband without interference from his children while still

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- maintaining good relationships with the husband's children and grandchildren from his first marriage.
- We negotiated a favorable settlement on behalf of our clients, as executors and trustees, of an action for breach of contract to make a will, promissory estoppel, unjust enrichment, and to quiet title to real estate brought by the decedent's paramour, who was approximately forty years younger than the decedent, in the Circuit Court in Palm Beach County, Florida.
- After we successfully represented our client at trial in the Connecticut Probate Court, which denied admission of her father's will that excluded our client to probate, and found the proponent of the will and others had defrauded and misappropriated assets from her father's estate, we represented the client in the appeals to the Connecticut Superior Court from these Probate Court decisions, and brought a separate civil action against her father's estate for intentional and negligent infliction of emotional distress for psychologically and emotionally abusing the client for almost forty years up to and including excluding her from his will on his death.
- We successfully represented two of the largest real estate developers in Stamford, Connecticut in separate lawsuits against the Stamford Board of Representatives. Both of these matters were decided after hearings in the Connecticut Superior Court's Land Use Docket in Hartford, Connecticut.
- We successfully represented a former Co-CEO of a leading asset management firm as co-counsel in a mediation, arbitration and Federal Court action involving compensation and discrimination claims against the firm totaling over \$200 million. The case settled and resulted in a significant favorable settlement for our client. The case was widely reported in the international business press, including The Wall Street Journal, Bloomberg, Reuters, Fox Business News, The Financial Times, Institutional Investor, and Forbes.com.
- We successfully represented a large international law firm on appeal in a breach-of-contract action seeking in excess of \$10 million in damages.
- 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 represented individuals in residential tax appeals before municipal boards of assessment appeals and the Superior Court, resulting in significant tax savings.
- We represented several large Estates in connection with audits by the Connecticut DRS on the issue of domicile.
- We represented a Connecticut taxpayer in a multi-million dollar personal property tax dispute.
- We represented a Connecticut municipality in connection with a major personal property tax audit.
- We successfully represented a Connecticut property owner in challenging a neighboring property owner's construction of a shoreline flood and erosion control structure, and now represent that property owner in the neighbor's appeal to the Superior Court.
- We represented an Estate in a dispute regarding a charitable pledge.
- 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 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.

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- We successfully represented petitioners and respondents in conservatorship proceedings throughout Connecticut.
- We successfully represented fiduciaries and beneficiaries in will contests throughout Connecticut.
- We obtained successful resolutions and settlements for individuals and families in various probate contests, fiduciary challenges and state and federal tax audits.

## 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 2020/2021 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  
Margaret A. Deluca (Since 2018) - Trusts and Estates  
Michael J. Hinton (Since 2005) - Real Estate  
Daniel G. Johnson (Since 2018) - Trusts and Estates  
Michael P. Kaelin (Since 2018) - Litigation, Trusts and Estates  
David T. Martin (Since 2020) - Commercial Litigation  
Jonathan B. Mills (Since 1999) - 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  
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**

Patricia R. Beauregard (Since 2017) - Trusts and Estates  
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  
Heather J. Rhoades (Since 2013) - Trusts and Estates

#### **Naples**

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

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Alison K. Douglas (Since 2018) - Trusts and Estates  
Kenneth D. Krier (Since 2018) - Trusts and Estates  
Robert L. Lancaster (Since 2018) - 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 1995) - Trusts and Estates

## **Palm Beach Gardens**

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

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

## **Cummings & Lockwood Recognized Among 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 2021" 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 five practice areas: Commercial Litigation, Trusts & Estates Litigation, Nonprofit / Charities Law, Real Estate Law, and Trusts & Estates Law.
- The Firm's Stamford office was recognized as Tier 2 in Labor & Employment Litigation.
- The Firm's West Hartford office was recognized as Tier 1 in two practice areas: Trusts & Estates Litigation, as well as Trusts & Estates Law.
- 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 3 in Tax Law and Trusts & Estates Law.

*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 2021 ranking, a law firm must have at least one lawyer recognized in the 26th Edition of *The Best Lawyers in America* list for that particular location and specialty.

## **Chambers and Partners High Net Worth Guide Recognizes Cummings & Lockwood**

In addition, for the fifth year in a row, the Firm's Connecticut offices were ranked in Tier 1 in Private Wealth Law by Chambers & Partners in their *2020 Chambers High Net Worth Guide*. The Guide, which is based on objective and independent research, recognizes the world's leading high net worth advisers. Seven of the Firm's trusts and estates partners were also recognized by Chambers as notable practitioners, including Douglas Olin, Heather Rhoades, Howard Tuthill, Kelley Galica Peck, Laura Beck, Michael Kaelin and Paul Bourdeau.

Quoting from Chambers' editorial: "I think of Cummings & Lockwood as the top law firm in the state of Connecticut," says a local interviewee, adding that "trusts and estates is very important to them and is a big part of their business." The firm has trusts and estates attorneys in its Greenwich, West Hartford and Stamford offices.

The firm's private clients group wins particular praise for the quality of its drafting. One source says that "the Cummings & Lockwood legal professionals not only designed complex legal plans but also have experience in implementing the strategies they recommend," and another reports that "their investment in their proprietary

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document drafting programme results in documents that are easy for the client to understand, thorough, flexible and on the cutting edge of planning issues." The team is also praised for the lack of "legalese language" in their plans compared with those of other attorneys, "so a layman could read and understand the content" of these documents. "They are the best firm that I deal with, by far," a source says, explaining that "they are very forward-looking; they draft their own documents and incorporate changes in the law very quickly; they integrate the estate tax, gift tax, generation-skipping transfers and income tax into their planning; and they can really focus on what matters to the client."

## Public Service

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

## Cummings & Lockwood Foundation

The Cummings & Lockwood Foundation was established to promote 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 2020 were the following:

- **Sacred Heart University, Inc.** -- Founded in 1963 as an independent, Catholic University by the Most Reverend Walter W. Curtis, Bishop of the Diocese of Bridgeport, Sacred Heart is the first Catholic University in America to be led and staffed by lay people. The University is contemporary in spirit and thinking and rooted in the liberal arts and Catholic intellectual traditions, with a mission to educate the whole person while preparing students to lead and serve in the world today. For the 2019-2020 school year, Sacred Heart has a 9,156 of 9,156 undergraduate and graduate students, who hailed from 48 states, District of Columbia, plus two U.S. territories and over 40 countries.
- **Greenwich United Way** -- The Greenwich United Way has been a trusted partner of the Greenwich, Connecticut community, government and local organizations since 1933. They have focused on community solutions in the areas of education, financial stability and health for over 85 years. The organization invests in over 20 community initiatives, and has raised over \$20 million for their partner's programs over the last decade. United Way is an international organization in nearly 1,800 communities across more than 40 countries and territories worldwide.
- **The Ferguson Library** -- Since it first opened its doors at the end of the 19th century, The Ferguson Library has been the heart of the Stamford, Connecticut community, a place of learning and education, a gathering place where people could meet and exchange ideas. As Stamford grew and changed, The Ferguson Library grew along with it. In 1911, The Ferguson became a free public library, embracing the concept that knowledge should be available to all, regardless of ability to pay. The Ferguson now serves nearly a million visitors each year, and countless others access their online services. But our core values haven't changed. The commitment to supporting lifelong learning, and providing free and equal access to information is still at the heart of our mission.
- **American Cancer Society** -- The American Cancer Society is a nationwide, community-based voluntary health organization dedicated to eliminating cancer as a major health problem. Their global headquarters are located in Atlanta, Georgia, and they have 250 regional and local offices throughout the country to ensure they have a presence in every community. With more than 100 years of experience and leadership, The American Cancer Society is a global force, fighting all cancers on all fronts, across the United States and around the



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- globe. With the help of millions of supporters, they launch breakthrough research, create empowering resources for people to outsmart cancer, enable local communities to support those affected, and convene powerful activists to create awareness and impact.
- **Shadow Wood Charitable Foundation** -- The Foundation was formed by residents of the Shadow Wood communities who had, in 2004 through 2012, organized and conducted fundraisers benefiting Habitat for Humanity of Lee and Hendry Counties, raising over \$1.1 million for that organization. Following the 2012 fundraiser, a decision was made to expand the communities' activities to support other local charities serving those in need in the area. In the seven years of its existence, the Foundation's fundraising efforts enabled it to make grants to local charities and set aside funds for scholarships and emergency relief programs that together aggregated over \$3,351,000, including over \$935,000 in the fiscal year ended March 31, 2020. Many residents of the Shadow Wood communities are active in serving and leading the supported charities.
- **The UConn Foundation** -- The UConn Foundation is an independent nonprofit organization that operates exclusively to promote the educational, scientific, cultural, research, and recreational objectives of the University of Connecticut and UConn Health. They drive this positive change by providing quality programs and services for UConn's alumni and supporters, and by serving as the primary fundraising vehicle for the University. The Foundation solicits, administers, and invests private funds for the sole benefit of the University and its mission of pursuing excellence in teaching, research, and public service.
- **The Salvation Army** -- The Salvation Army, an international movement, is an evangelical part of the universal Christian Church. Its message is based on the Bible. Its ministry is motivated by the love of God. Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination. They have been pursuing their mission since 1865 and now have over 1.5 million members consisting of officers, soldiers, and adherents. They assist approximately 23 million Americans annually, as well as serve in 130 countries around the globe. Their services include LGBTQ support, disaster relief, homeless shelters, food pantries, grassroots services, life skills to escape poverty, alcohol and drug rehab, spiritual healing, job training, summer camps, solutions for human trafficking, veterans services, services for the aging, help for domestic abuse and after-school programs.

## 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 2020, 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)** – We assisted APFA with certain executive employment negotiations and documentation, as well as provided back-up confirmation and documentation for its annual audit, and guidance regarding certain charitable donation issues. African Parks Foundation of America (APFA) is a non-profit organisation 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 is a non-profit conservation organisation that takes on the complete responsibility for the rehabilitation 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 organisation was founded in 2000 in response to

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- 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 surrounding communities to ensure that each park is ecologically, socially, and financially sustainable in the long-term.
- **SilverSource Inc.** -- We are assisting SilverSource with organizational changes. The purpose of SilverSource is to provide a safety net to older residents in need, to keep a roof over their heads, with the heat and lights on, food on the table and the medical care they need. The organization's mission 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. The residential home, known as Denehurst, provided housing for eight people. The 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 people in need – providing financial support, counseling, case management and other services to improve the economic stability and quality of life for older residents of the Stamford/lower Fairfield region.
- **Salvation Army** -- We successfully represented the Salvation Army in a Will construction case that was hotly contested in the Probate Court, in the Superior Court and ultimately settled in the Appellate Court, thereby establishing good law in Connecticut protecting the interests of charitable beneficiaries. The Salvation Army, an international movement, is an evangelical part of the universal Christian Church. Its message is based on the Bible and its ministry is motivated by the love of God. The organization's mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination. They have been pursuing their mission since 1865 and now have over 1.5 million members consisting of officers, soldiers, and adherents. They assist approximately 23 million Americans annually, as well as serve in 130 countries around the globe. Their services include LGBTQ support, disaster relief, homeless shelters, food pantries, grassroots services, life skills to escape poverty, alcohol and drug rehab, spiritual healing, job training, summer camps, solutions for human trafficking, veterans services, services for the aging, help for domestic abuse and after-school programs.
- **Fairfield County Bar Association** -- We are assisting the Fairfield County Bar Association with their scholarship procedures. The goals of the Association are to uphold the best traditions of the legal profession; to promote the administration of justice; to foster fair and honorable dealings between attorney and client; to support legislation for the betterment of the judicial system; to encourage friendly and cordial relations among members of the Bar; to cooperate with all state and national agencies, organizations and movements for the advance of the science of jurisprudence and the judicial system; to provide service to the community through volunteer action and philanthropy; to provide continuing professional education for its members; and to deal with matters pertaining to the Bar and the practice of law in southwestern Connecticut.
- **The Manoff Foundation** -- We provided pro bono legal services to the Manoff Foundation, which provides financial support and mentorship to social initiatives in Ukraine. They seek out high-potential ideas that have been overlooked by larger grant-makers. They look for "butterfly-effect" opportunities to creatively use their resources to generate an outside impact. They work with nonprofit teams and social entrepreneurs all over Ukraine. They are particularly interested in supporting projects in the areas of youth development, education, and community-building. They pride themselves on seeking out projects from every region of Ukraine and prioritizing initiatives benefiting villages and small towns. Their three main initiatives include the following: (1) Metelyk Grant - Pilot grants (ranging from \$300 to \$5,000) and follow-up funding (amount varies); (2) Metelyk Advisory - Pro bono mentoring and advisory services for social projects and NGOs; and (3) Metelyk Launchpad - An incubator developing social projects that address critical needs.

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- **Survive Cancer, Inc.** – We provided pro bono legal advice and counsel to Survive Cancer. Based in Southport, Connecticut, the mission of the organization is to promote health and assist with the education, facilitation and navigation of cancer recovery from diagnosis through survivorship. Survive Cancer, Inc. assists patients in finding the best information to understand their disease and treatment options, enhance their search for the newest medical treatments that science can offer, and provides information regarding cancer treatments and management to patients and their support groups. They are a team of healthcare providers with over one hundred years of combined experience in direct oncology care and of individuals with expertise in scientific research and clinical and business practice. They have an exemplary extended network of global advisors from the scientific research, medical, and corporate world. Through their experienced professional staff, they work closely with their clients and support groups to empower them to take charge of their disease instead of feeling like a victim of it.

## 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 Cummings & Lockwood attorneys and staff volunteer on boards and committees that are dedicated to nonprofit, educational or charitable purposes. A list of representative organizations in which our attorneys are involved can be found on the next page.

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

# CUMMINGS & LOCKWOOD LLC

## Practices

### 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 nearly 200 employees located 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 trusts and estates, corporate and finance, litigation, and commercial and residential real estate.

### 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 Trusts 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; special needs planning; 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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