



## BUSINESS SUCCESSION PLANNING

We help owners of privately held or family owned companies, including traditional operating businesses, entrepreneurial enterprises or family investment partnerships, in the development and implementation of business succession plans. We also assist family offices with the establishment of succession plans for fiduciaries, family office executives and advisors. In addition, for closely held business interests, we often assist in the development and implementation of tax-efficient strategies for transferring ownership and control through family generations, either during the owner's lifetime and/or at death. For those looking to sell an operating business now or as part of an ultimate succession plan, we can assist with the sale and/or the conversion of an operating business into an investment-oriented family venture.

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