



CUMMINGS & LOCKWOOD LLC

2023 Firmwide Annual Update

January 2024

To Our Clients and Friends:

Over the past year, Cummings & Lockwood has continued to grow and thrive, thanks in large part to our clients who have allowed us to handle their important legal matters, and to the countless professional advisors and business associates with whom we have closely worked throughout the year to help support our clients' needs.

On behalf of my partners, I would like to express our deep gratitude to all those who have made our continued success possible. I would also like to underscore one of our guiding principles, namely, that our clients' interests always come first, as our experience shows that if we serve our clients well, our own success will follow.

We endeavor to build on the legacy provided to us by our founders, Homer S. Cummings and Charles D. Lockwood – excellence, integrity and service. Our firm leadership and each of our individual attorneys, fiduciary accountants, paralegals and staff are dedicated to serving the individual needs and concerns of our clients. We aspire to excellence in all that we do and believe in delivering exemplary service while exhibiting the highest ethical standards, thereby creating an exceptional client experience. We employ strategic thinking and creative problem solving to provide clear and sound legal advice to optimize results for our clients.

I am pleased to share with you our 2023 Firmwide Annual Update which reflects the work we performed for our trusts and estates, corporate and finance, litigation and arbitration, and residential and commercial real estate clients over the past year, as well as a summary of the various services we provide to help our clients achieve their personal and business objectives. The Annual Update presents a select group of awards and accolades the firm and our attorneys have received based on the quality of our legal work and counsel.

One of our core values is to be generous and reflect a spirit of giving by becoming actively involved in the communities in which we live and work. We have a long history of public service. Cummings & Lockwood's attorneys and staff are committed to enhancing the world around us by giving of their time, expertise and financial support to over 100 charitable, community, educational, arts, health, civic and professional organizations, a list of which can be found in our Annual Update. Our Annual Update highlights various non-profit organizations the firm has funded through the Cummings & Lockwood Foundation, as well as a description of some of the organizations to which we have provided legal assistance through our Pro Bono Program.

We thank you for entrusting us with your personal and professional legal needs and look forward to continuing our valued relationship with you in the coming year. We wish you good health, happiness and prosperity in 2024 and beyond.



Laura Weintraub Beck
Chairman and Managing Director
Cummings & Lockwood LLC

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PRIVATE CLIENTS

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, including their Wills, Powers of Attorney, Healthcare Proxies and Healthcare Directives.
- We 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.
- 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 on hundreds of trust and estate matters, and also served as fiduciaries on behalf of many of our clients' and currently have billions of dollars in assets under administration.
- We developed various charitable giving vehicles for our clients, including Charitable Bequests, Charitable Lead Trusts, Charitable Remainder Trusts, Donor-Advised Funds and Private Foundations so they could leave behind a lasting philanthropic legacy.
- 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 acquisition, preservation, management and/or disposition of

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
- Trusts and Estates Litigation
- Tax Controversy and Litigation
- Residential Real Estate

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

real estate for conservation purposes or for multi-generational 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 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 2023 were the following:

- We 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.
- We assisted countless 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). We provided counsel on the rules, policies and procedures that govern these entities, as well as prepared and filed the relevant formation documentation.
- We 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.
- We represented the Buyer in the acquisition of a New England manufacturer of ornamental decorations.
- We represented the Seller in the sale of a New York City-based laundromat.
- We represented the Administrative Agents and lead Lenders in a \$305,000,000 and a \$150,000,000

working capital credit facility to a National Hockey League team.

- We represented the Administrative Agent and lead Lender in the renewal and increase of a \$200,000,000 working capital credit facility to a National Football League team.
- We 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.
- We represented the Lender in a \$1,200,000,000 credit facility to several hedge fund entities, as well as the Lender in a \$300,000,000 credit facility secured by an investment vehicle owning interests in various hedge funds.
- We represented the Lender in a \$250,000,000 credit facility to a family holding company secured by its interests in numerous investment vehicles, as well as the Lender in a \$50,000,000 credit facility secured by investment management fees.

- We represented the Lenders in numerous credit facilities to hedge fund and private equity management companies and their principals secured by interests in investment funds, holding companies and investment management fees.
- We 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.
- We represented the Lenders in a \$10,000,000 and \$35,000,000 Working Capital Credit Facility among a Private Equity Fund Advisor, and such Lender, secured primarily by management fees.
- We represented the Lenders in a \$125,000,000 and \$300,000,000 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.
- We represented the Lender in a \$300,000,000 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.
- We represented the Administrative Agents in a \$850,000,000 and a \$225,000,000 syndicated Subscription Credit Facility among Private Equity Funds, as the borrowers, and the Administrative Agents and other Lenders party thereto, 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
- Bank Regulatory Law

- We represented the Lender in a \$150,000,000 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 the Lender in a Co-investment Credit Facility among Co-investment 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.

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.

COMMERCIAL REAL ESTATE

Cummings & Lockwood's Commercial Real Estate Group served as counsel on numerous transactions during 2023, representing a range of individual clients, companies and developers. Some of our engagements included the following:

- We represented a national real estate developer in the acquisition and lease-up of a major office complex in downtown Stamford, Connecticut.
 - We represented a leading private school in the acquisition of a substantial campus parcel in Greenwich, Connecticut.
 - We represented a large family office in the renegotiation of its headquarters lease and the early termination of its satellite office location.
 - We represented an international insurance company in its consolidation of several regional offices into a single headquarters location in downtown Darien, Connecticut.
 - We represented a family trust in the restructuring of several ground lease locations in lower Fairfield County, Connecticut.
 - We represented an investment syndicate in the net leasing of an entire office building to a private equity firm in downtown Greenwich, Connecticut.
 - We represented a national real estate fund in the lease-up of three major office complexes totaling over 1.75 million square feet.
 - We represented numerous private equity, hedge fund and venture capital firms in the relocation of their headquarters locations to lower Fairfield County, Connecticut.
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- #### 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

- We represented a partner of a major regional real estate company in a complex restructuring of the entire company's development, leasing, management and investment businesses.
- We represented an international private equity firm in numerous major lease transactions in one of the most substantial office properties in the State of Connecticut.
- We represented a publicly traded manufacturer of electronic and fiber optic connectors and its subsidiaries in multiple national office and industrial leases.

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 2023 involving individuals, fiduciaries and businesses.

Representative Private Clients Cases

- We successfully negotiated resolutions of multiple disputes arising out of the deaths of a formerly high profile husband and wife, including disputes concerning valuable works of art and real properties in Atherton, California, and Mexico, and changes made to a family trust when they were in their nineties.
- We successfully negotiated resolutions of multiple disputes concerning a decedent's estate that had been pending for more the ten years in Florida, including disputes concerning the value of an airplane, and the maintenance and repair costs of the airplane; the valuation and maintenance expense of a classic car collection; and the repayment of loans from various business entities owned by the decedent at the time of his death.
- We successfully represented the trustee of a trust for the benefit of the decedent's minor children against claims brought by their mother to compel distributions and remove the trustee, including having the guardian ad litem for the minor children removed when he attempted to appeal this decision.
- We represented an estate in an appeal to the New York Surrogate's Court from a decision by the New York State Department of Taxation and Finance denying an estate tax deduction, resulting in a favorable settlement.
- We successfully represented the beneficiary of an estate in an appeal before the Connecticut Supreme Court involving the issue of the enforceability of in terrorem or "no contest" clauses in a trust and a will.
- We represented two individuals on an appeal before the Connecticut Supreme Court following the granting of summary judgment in favor of our clients on claims of tortious interference with an inheritance and a tortious interference with a contract.
- We successfully represented petitioners and respondents in conservatorship proceedings throughout Connecticut.
- We successfully represented fiduciaries and beneficiaries in will contests throughout Connecticut.
- We successfully represented numerous executors and trustees against breach of fiduciary duty claims and in fiduciary removal proceedings.
- We successfully represented trustees and executors in accounting proceedings throughout Connecticut.

OUR LITIGATION SERVICES:

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

- We represented several large estates in connection with audits by the Connecticut Department of Revenue Services on the issue of domicile.
- We obtained successful resolutions and settlements for individuals and families in various other probate contests, fiduciary challenges, and state and federal tax audits.
- We represented the owner of a large industrial property in Connecticut in a complex dispute with the former owner of the property on issues arising from the sale to our client.
- We represented a Connecticut municipality in connection with a major personal property tax audit and tax appeal involving a large pipeline company.

Representative Commercial Cases

- 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.
- We represented the insured in a dispute with a D&O carrier over the payment of benefits.
- We represented the purchaser of a large commercial business in an action against the Seller for breach of contract.
- We successfully settled a shareholder dispute where our individual client received the same significant share buy-out price as a major private equity firm.
- 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 represented a company in a dispute with multiple former shareholders who left for a competitor.
- We 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.
- We represented a closely held corporation in a dispute with a minority shareholder and helped facilitate a buyout of the shares.
- We represented an international contract manufacturing organization in a dispute with a large pharmaceutical company regarding pricing.

PROFESSIONAL RECOGNITIONS AND ACHIEVEMENTS

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

39 Cummings & Lockwood attorneys in Connecticut and Florida have been listed in the 2023/2024 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

David T. Martin (Since 2020) - Commercial Litigation

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

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

Elizabeth A. Falkoff - Trusts and Estates

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** has 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 2023/2024 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)
- 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 seventh year in a row, the firm's Connecticut offices also were ranked in Tier 1 in Private Wealth Law by Chambers & Partners in their 2023 *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, nine of the firm's partners have been recognized as notable practitioners by Chambers in the Private Wealth Law category, including: Howard S. Tuthill III, Paul L. Bourdeau, Heather J. Rhoades, Laura W. Beck, B. Cort Delany, Douglas H. Olin, Kelley Galica Peck and Daniel G. Johnson. In addition, Michael P. Kaelin was recognized in the Private Wealth Disputes category.

Their ability to analyse complex situations is excellent. They have insight in answering the questions asked along with the questions that were not asked, but should have been. It is full of very knowledgeable team members with in-depth abilities. They have excellent technical and legal experience.

(Chambers' Interviewee)

Cummings & Lockwood has a deep bench with subject matter experts in a variety of different areas and, importantly, they work together as a team to provide clients with the best possible service.

(Chambers' Interviewee)

About Best Lawyers®

Best Lawyers® is the oldest and most respected Purely Peer Review® research and accolades company in the legal profession. The 2024 rankings are based on Best Law Firms' proven methodology that relies on qualitative and quantitative data on legal skillset, achievements and client successes collected through a submission process managed by Best Lawyers®.

About Chambers High Net Worth Guide

The *Chambers High Net Worth Guide* differentiates the best professional advisers for international private wealth by identifying and ranking law firms, lawyers and a range of other professional advisers globally. The firms and individuals ranked in the *Chambers High Net Worth Guide* understand the complex needs of high net worth individuals and provide specialist advice. These extensive and market-leading recommendations, rankings and insights are based on the in-depth analysis carried out by our dedicated team of experienced researchers.

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 2023 were the following:



Bobby Nichols
Fiddlesticks Charity Foundation

■ Bobby Nichols Fiddlesticks Charity Foundation

The Bobby Nichols Fiddlesticks Charity Foundation is a proud group of Fiddlesticks members, known as Pipers, who volunteer, donate, organize and run an annual celebrity pro-am invitational golf and tennis tournament for charity. Their beneficiaries include Abuse Counseling and Treatment, Children's Advocacy Center, Blessings in a Backpack and The Liberty Youth Ranch.



An affiliate of Connecticut Health Centers, Inc.

■ Child Guidance Center of Southern Connecticut

Founded in 1954 the Child Guidance Center of Southern Connecticut is dedicated to improving the mental and behavioral health of children and teens through treatment, education, and community support. CGC offers a broad range of individualized mental health diagnostic, assessment and treatment services to aid children in overcoming psychological, behavioral, developmental, social and familial problems in conveniently located clinics, homes, schools and other community locations. They provide crisis services, Transgender and Gender Expansive Youth services, specialized treatment services, group psychotherapy, prevention services, and testing and assessments.



GREENWICH
LAND TRUST

■ Greenwich Land Trust

Greenwich Land Trust conserves open space, connects our community with the natural world, and inspires the next generation of conservationists. The Land Trust permanently protects and cares for more than 869 acres of woodlands, marshlands, orchards, and meadows throughout Greenwich, Connecticut, preserving the ecological integrity, historic character, and scenic beauty of our community.



■ **Greenwich Tree Conservancy**

Founded in 2007. The Greenwich Tree Conservancy is a non-profit organization open to all interested citizens created to preserve and enhance the tree and forest resources of Greenwich, Connecticut to benefit the community, its health and its quality of life. The Greenwich Tree Conservancy is a public-private partnership with the Town of Greenwich. Their activities include planting trees, helping to locate and revitalize the town's heritage trees, identifying sites for new tree plantings, providing guidance to the town on tree preservation, and advocating for policies and funding that will integrate tree protection and stewardship into community planning.

■ **Greenwich United Way**

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. United Way is an international organization in nearly 1,800 communities across more than 40 countries and territories worldwide. Greenwich United Way invests in over 20 community initiatives. These grants empower their partners to continue the work that is necessary for Greenwich to succeed. They have invested over \$20 million in their partners' programs over the last decade.

■ **Home Base Southwest Florida**

Home Base Southwest Florida is dedicated to healing the invisible wounds of war – such as post-traumatic stress disorder (PTSD), traumatic brain injury (TBI), anxiety, depression, and co-occurring substance use – for Veterans, Service Members and their Families through world-class clinical care, wellness, education, and research. Thanks to key partnerships and philanthropic support, they eliminate the financial barrier to accessing high quality care. All services are provided at no cost to the participant or family. Since 2014, Home Base Florida has served more than 500 Florida Veterans and remain at the forefront of discovering new treatments to ensure a brighter future for Warriors and their Families.

■ **Mill River Park Collaborative**

Mill River Park Collaborative is the 501(c)(3) nonprofit responsible for growing and maintaining Stamford, Connecticut's central park. The Collaborative was established in 2003 to bring to life the community vision of a central park in the heart of downtown Stamford. As a public-private partnership, it works hand-in-hand with donors and the City of Stamford to make Mill River Park a vibrant, evolving green space where the community can gather to relax, play, learn and connect with nature. The Collaborative holds a 10-year renewable contract with the City of Stamford to oversee

the design, construction, maintenance and programming of the park. About 30% of Mill River Park's annual budget comes from the city. The remaining two-thirds comes from the generous support of community members.



■ **Naples Take A Soldier Fishing**

Naples Take A Soldier Fishing is a 501(c)(3), non-profit organization that supports the brave men and women serving in the United States Armed Services. Each September, for over 10 years, a local group of fishing captains and anglers host over 150 active duty combat soldiers and wounded combat veterans to fish both the inshore and offshore waters of beautiful Naples. Through donations from local businesses, personal donations, and their various fundraising events, they raise the necessary funds to put on the largest charity fishing tournament in Southwest Florida. All monies raised or donated, directly fund the weekend events, which include luxury lodging, meals, entertainment, transportation, and awards for our troops. All captains who participate donate their time, expertise, fuel, and equipment.



■ **Rotary Club of Estero Foundation**

Rotary Club of Estero Foundation has invested more than \$58,000 in 2022-2023, in 28 international and local projects in support of the common Rotary Mission to "...provide service to others, promote integrity, and advance world understanding, goodwill, and peace through our fellowship of business, professional, and community leaders." Their activities range from support of peace scholars, to polio eradication, to providing clean water in the Americas, to feeding the hungry in the community, to providing scholarships to local students.



■ **Schoke Jewish Family Service of Fairfield County**

Since 1978, the Elayne and James Schoke Jewish Family Service of Fairfield County has been all about families and community. Their mission is to sustain families and individuals through all of life's challenges and build strong, healthy communities. An ever-changing, ever-evolving social service agency, Schoke JFS is a presence in the community that continuously responds to challenges with the highest degree of professionalism, so that those who need us the most can benefit from their services, which include Holocaust Survivor Services, Brain Fitness Program, Case Management and Emergency Assistance, Care Management, Kosher Food Pantry, Mobile Food Pantry, Family Life Education, Home Delivered Meal Program, Home Companion Program, Family Counseling, Parenting Education Program and Scholarship Program.



■ **Shadow Wood Charitable Foundation, Inc.**

Shadow Wood Charitable Foundation, Inc. is a 501(c)(3) non-profit corporation that supports charitable organizations and improves the lives of residents in Southwest Florida. They encourage residents to volunteer for local charities; seek financial support from their residents; make financial grants to selected, well established, local charities; offer scholarships to Shadow Wood Country Club and Community Association employees and their children, and worthy graduating students from Estero and Bonita Springs High Schools; and provide support to Shadow Wood Community Association and Country Club employees suffering from unexpected health problems or damage caused by natural disasters.

■ **Shawn Carter Foundation**

Co-founded by Dr. Gloria Carter and Shawn (Jay-Z) Carter 20 years ago, the Shawn Carter Foundation has been committed to bridging the opportunity gap that exists across the education system based on the belief that nothing should prevent any individual from reaching their highest potential. Since its inception, the Foundation has provided college scholarships for young people who have talent and drive but due to mitigating circumstances their grade point averages fall below the minimum to qualify for support at other foundations and institutions.

These high school and college-age students face incredible difficulties that distract them from functioning in school, and represent an array of backgrounds: some come from single parent households and some are single parents themselves, some have grown in the foster care system or have faced homelessness, many are raising younger siblings or providing care for a family member with mental or physical health challenges, some have been victims of abuse, and the majority come from families that are simply trying to make ends meet due to poverty. These circumstances should not prevent students who want to go to college, pursue their dreams, make a better life for themselves, and give back to their communities. It is the Shawn Carter Foundation's responsibility and honor to open the doors of education, travel, enlightenment and experiences to those that may never have thought it possible.

■ **Stamford Downtown Special Services District**

The Stamford Downtown Special Services District is a bustling and vibrant Business Improvement District that was established in 1992. Its mission is to manage, enhance and promote the Downtown Stamford, Connecticut, experience for locals and visitors alike. With an extensive range of shops, restaurants, services, arts, education and events, Stamford Downtown has become the go-to destination for those seeking an exciting and diverse experience. Whether you work, live or simply visit the area, the Stamford Downtown Special Services District welcomes you to explore its offerings and become a part of the scene.

Pro Bono Program

In 2023, 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)

The African Parks Foundation of America is a non-profit organization 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 takes on the complete responsibility for the rehabilitation, conservation 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 organization was founded in 2000 in response to 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 the surrounding communities to ensure that each park is ecologically, socially and financially sustainable in the long-term.



■ Baby Basics of Collier County, Inc.

Founded 19 years ago by Jean Ann Lynch, President, in Ridgewood New Jersey, Baby Basics is the only organization that provides free diapers on a consistent basis to low-income working families. She established the organization so that all babies have a chance to grow and thrive and to allow families to allocate the money they would normally spend on diapers to buying food, paying rent or purchasing medicine for their babies. Currently, there are 13 programs across the country, including the Collier County, Florida program. The entire family feels the impact as the organization also provides a supportive atmosphere and community for these struggling families.



■ **Connecticut Bar Association's Free Legal Advice Clinic**

Founded in 1875, the Connecticut Bar Association (CBA), is the preeminent organization for lawyers and the legal profession in Connecticut. With its 70+ sections and committees, the CBA produces over 400 programs each year, including the Connecticut Legal Conference. The CBA is a nonprofit member service organization dedicated to advancing the legal profession and the principles of law and justice.

The CBA hosts free legal advice clinics throughout the year and during the National Celebration of Pro Bono Week (October). Clients will have the opportunity to virtually meet with a volunteer attorney in any of the following practice areas: Fraudulent Business/Debt Collection, Employee Rights/Unemployment, Immigration Law, Landlord/Tenant, Family Law, Tax Law, Bankruptcy and Pardons.



■ **Connecticut Veterans Legal Center (CVLC)**

Connecticut Veterans Legal Center's mission is to provide free legal assistance to veterans who are in recovery from homelessness, mental illness, and substance abuse to help them overcome legal barriers to housing, healthcare, and income. Their vision is for all military veterans in Connecticut to live with adequate means, safe and secure housing, and affordable health care.

CVLC provides legal representation at no-cost to veterans. As a recovery-focused organization, CVLC primarily, but not exclusively, serves clients through a Medical-Legal Partnership model in which they partner with Veterans Administration Hospitals ("the VA") and other connected providers to provide holistic support for veterans alongside their clinicians to secure housing and access to healthcare and income benefits.



■ **Fairfield County Bar Association**

The Fairfield County Bar Association currently has a membership of over 850 legal professionals, including lawyers, court clerks, law students, legal administrators and paralegals, and other professionals.

Their mission is 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.



Stepping Stones Museum for Children

■ Friends of Stepping Stones Museum for Children

At Stepping Stones Museum for Children in Norwalk, Connecticut, play is serious business. They understand that children learn best by doing. The museum is dedicated to broadening and enriching the educational opportunities for children ages 10 and under and enhancing their understanding of the world. They seek to create an environment that inspires lifelong learning and supports parents, caregivers and educators as facilitators of children's explorations. Additionally, their toddler and preschool program offers a variety of activities to get young minds learning. In 22+ years of serving this region, their award-winning children's museum has reached nearly seven million people through its exceptional educational offerings.



■ Greenwich Symphony Orchestra

Formed in 1940, the Greenwich Symphony Orchestra (GSO) is a fully professional orchestra featuring world-class soloists in five concert weekends per year, performing in an acoustically excellent concert hall, the Performing Arts Center at Greenwich High School. Stuart Malina is the current Music Director.

An all-volunteer Board oversees the operations of the GSO. Mary Radcliffe began her 37-year tenure as Board President in 1983, leading by her example the board's mission to serve, support and promote the orchestra. In 2021, Peter J. Tesei, former First Selectman of Greenwich, became Board Chair, and Lenore de Csepel joined him in this leadership role as Vice Chair in 2022.

Over the years, the GSO has featured outstanding soloists, many in the early years of their distinguished careers. Recent soloists included Joyce Yang, John O'Connor, Chloé Kiffer, Benjamin Hochman, Jennifer Koh, Jon Nakamatsu, Sara Davis Buechner, Juho Pohjonen, Paul Watkins, and Elmar Oliveira.



■ Naples Pelican Bay Rotary, Inc.

Naples Pelican Bay Rotary is a service organization, with the credo "Service Above Self," is committed to enriching the community of Collier County, Florida. Founded by Mr. Byron Koste, the Naples Pelican Bay Rotary was organized on May 7, 1981 and chartered on June 11, 1981.

Today, Naples Pelican Bay Rotary has 80 members and generates in excess of \$100,000 annually to support local charities, including Honor Flight, Collier Harvest, Meals of Hope, St. Matthews House, Boy's and Girl's Club, Quest Education, Habitat for Humanity, Sunshine Kids, Cancer Alliance of Naples, HealthCare Network of Southwest Florida. To date, the Naples Pelican Bay

Rotary Club been able to donate over \$5 million in scholarships alone to area students.

Rotary is an organization of business and professional leaders united worldwide who provide humanitarian service, encourage high ethical standards in all vocations, and help build goodwill and peace in the world. Paul P. Harris, the founder of Rotary, organized the first Rotary Club in Chicago, Illinois in 1905.



■ **Pegasus Therapeutic Riding, Inc.**

After more than 30 years of relying solely on privately owned farms in Connecticut and New York to provide services to people with special needs, Pegasus Therapeutic Riding opened its own facility in Brewster, New York, in the fall of 2007. The purchase of the farm was made possible by an extraordinarily generous donor who gave Pegasus \$2.1 million to turn a decades-long dream of owning its own facility into a reality. The mission of the organization is to enhance the lives of individuals who have disabilities and challenges through equine-assisted activities and education. Cummings & Lockwood attorney, John Carberry, was elected President of Pegasus' Board of Directors in September 2021.



■ **The Naples Players Inc.**

Founded on January 19, 1953, The Naples Players' first stage production was *I Remember Mama*. Today, The Naples Players continues to celebrate season after season of performances, programs and classes which are geared towards inspiring their community and defining their culture for the future of the arts in Southwest Florida.

The mission of The Naples Players is to build community through exceptional access to the power of theatre. They continually seek to enrich, educate, and entertain their community through a superior theatre experience. As a premier community theatre, they seek to inspire passion for the performing arts through unparalleled access to the process, experience, and conversations surrounding the arts and the community.

Their iconic theater resides on 5th Avenue South, in Naples, Florida. They are a hub of activity for an audience of 40,000+, an education program serving over 5,000 students in classes on-site, and a volunteer program that engages more than 600 members of the local community.

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 various nonprofit, educational, health, arts, religious or charitable organizations. Following is a list of representative organizations in which we have been actively involved:

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

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. Our private clients attorneys, many of whom have been elected to the prestigious American College of Trust and Estate Counsel (ACTEC), are experienced 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; and international estate and tax planning. 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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