



Hiring An Independent Contractor? Protect Your Business with a Non-Disclosure Agreement

ALMOST EVERY BUSINESS HAS CONFIDENTIAL AND PRIVATE INFORMATION whether it is in the form of an invention, a business plan, a customer list, a manufacturing process, financial records, computer software or some other type of proprietary information. Since the unauthorized disclosure or use of this information would have a significant adverse impact on the business, it is of paramount importance that businesses take proper steps to secure such information. Confidentiality agreements, also known as non-disclosure agreements (or NDAs), are an essential method of protecting and safeguarding proprietary information.

A confidentiality agreement is a contract whereby the disclosing party agrees to disclose or make available to the receiving party certain confidential information in order to further some business purpose and the receiving party, in return, agrees not to disclose or otherwise misappropriate such information. The agreement creates a confidential relationship between the parties so that the disclosing party would have legal recourse against the receiving party in the event the latter wrongfully disclosed or used (or threatened to wrongfully disclose or use) the confidential information.

The use of an NDA is particularly important when a business engages an independent contractor who, in the course of providing services, will have access to confidential information. The independent contractor, unlike an employee, has no loyalty to the business. The simple act of requiring an independent contractor to sign an NDA prior to providing services sends a strong message. It alerts the independent contractor

to the confidential nature of the information and the serious consequences that would stem from the breach of his or her obligation to maintain that confidentiality.

While requiring an independent contractor to sign an NDA is the first step in preventing the unauthorized disclosure and use of proprietary information, it is equally important that the NDA be properly drafted. Businesses should resist the temptation to use one of the many form confidentiality agreements available on the internet or in form books. By using a generic NDA, the business runs the risk that the NDA does not include critical provisions, or that it is unenforceable because it is overly broad, vague or unconscionable. The most effective NDAs are those that are reasonable and tailored to the particular circumstances and the needs of the disclosing party's business.

There are numerous elements that should be taken into account when drafting an appropriate NDA. The following highlights several of the more pertinent elements:

1. DEFINITION OF CONFIDENTIAL INFORMATION

The most important provision of an NDA is the description of what constitutes confidential information. This is also the area in which many form agreements fall short. Form agreements generally contain a laundry list of confidential information that does not accurately reflect the information being disclosed. While, as the one disclosing the information, it might seem beneficial for confidential information to be broadly defined, it is better practice to define specifically the scope of the information being disclosed in order to avoid ambiguity and ensure the enforceability of the NDA. On the other hand, however, the definition should not be so narrow that it omits confidential information or contains so much detail that it has the effect of revealing confidential information to the receiving party before his or her execution of the agreement.

(continued on page 2)

(continued from page 1)

2. EXCLUSIONS FROM CONFIDENTIAL INFORMATION

Almost as important as defining what information is confidential is specifying information that is not confidential. Since the receiving party is not obligated to keep specifically excluded information confidential, one must give careful attention to drafting the exclusions. Otherwise, one runs the risk of undermining the entire purpose of the NDA.

3. OBLIGATIONS OF THE RECEIVING PARTY

In addition to restricting the receiving party from disclosing confidential information to third parties, the NDA must prevent the receiving party's unauthorized use of the information. The failure to include a non-use provision would mean the receiving party would be free to use the confidential information for his or her own benefit provided he or she did not disclose the information.

4. REMEDIES

If the receiving party breaches his or her obligations under the NDA, the disclosing party will have an action for breach of contract. This typically means that there is the potential for money damages to help compensate for the harm caused by the wrongful disclosure. However, since damages can be an inadequate remedy, the NDA must also include the right for the disclosing party to seek injunctive relief. The right to obtain injunctive relief means the disclosing party can obtain a court order mandating that the receiving party cease ongoing disclosure in the event of a breach or preventing disclosure in the event of a threatened breach. *For more information, please contact Justin L. Galletti (jgalletti@brodywilk.com).*

Federal Tax Rights & Limitations for Same-Sex Couples

THE ADVENT OF MARRIAGE FOR SAME-SEX COUPLES in Connecticut and New York has altered the legal landscape in many respects. This dramatic change in the rights of same-sex couples has not, however, affected one important area of law: federal taxes.

The federal Defense of Marriage Act prevents the Internal Revenue Service from interpreting the tax law to include same-sex couples in any reference to "spouses" or "marriage." Therefore, federal tax law continues to treat married same-sex couples as if they were unmarried individuals.

As a result, married same-sex couples face a number of knotty federal tax issues, including:

1. NO MARITAL DEDUCTION

Federal estate and gift tax law generally permits spouses to transfer property between themselves without incurring any gift tax (on transfers made during one's lifetime) or estate tax (on transfers occurring at one's death). Such tax-free transfers are unavailable to married same-sex couples. If a person transfers property to his or her same-sex spouse, that transfer will be subject to gift or estate tax unless the transfer is covered by the transferor's gift or estate tax exemption.

2. NO DISCLAIMER

An increasingly popular estate planning strategy is to permit a surviving spouse to disclaim any property passing from the deceased spouse and to have the disclaimed property held in a trust for the benefit of the survivor and other family members. The purpose of the disclaimer is to allow the decedent's estate tax exemption to be applied to the property held in the trust. Federal tax law permits the survivor to disclaim property and still benefit from the disclaimed property held in trust, but only if the survivor is the spouse of the decedent. Since a married same-sex couple cannot be treated as "spouses" under federal tax law, this disclaimer strategy is unavailable.

3. NO PORTABILITY OF FEDERAL ESTATE TAX EXEMPTION

Under the current federal estate tax law, each decedent has an estate tax exemption of \$5,000,000. If the estate of the first spouse to die does not utilize all of that decedent's exemption, the unused amount of the exemption will be available in the estate of the surviving spouse. This is commonly referred to as the "portability" of the estate tax exemption. Portability, however, will not be available in the estates of same-sex couples. This will necessitate more sophisticated planning to ensure that the exemption of the first spouse to die is utilized.

4. NO TAX-FREE TRANSFERS IN DIVORCE

When property is transferred between spouses as part of a divorce settlement, federal tax law shields each spouse from any tax consequence resulting from the transfers (such as a capital gains tax on the built-in appreciation of transferred property). This tax relief, however, does not apply to divorcing same-sex couples and thus may lead to tax liabilities when the couple's property is divided.

5. NO SHIFTING OF INCOME TAX ON ALIMONY PAYMENTS

Federal tax law permits divorcing spouses to shift the income tax burden of alimony payments by allowing the paying spouse to deduct the payments and the receiving spouse to include the payments in taxable income. This tax shifting is not permissible for divorcing same-sex couples, and the federal tax law is unclear about how to treat alimony payments between same-sex couples.

6. NO QUALIFIED PLAN ROLLOVER

When the participant in a 401(k) plan or other qualified retirement plan dies, his or her surviving spouse can roll over the plan balance to an IRA in the name of the survivor. This rollover allows the survivor to continue to defer distributions from the plan account and can have tax and financial advantages for the survivor. A surviving same-sex spouse, however, cannot have the benefit of a rollover to his or her own IRA.

7. NO JOINT SPOUSAL \$500,000 EXCLUSION OF GAIN ON SALE OF RESIDENCE

The federal tax law allows each individual, subject to certain requirements, to exclude up to \$250,000 of capital gain resulting from the sale of his or her residence. For married couples, their aggregate exclusion of \$500,000 may be claimed even if one spouse is not an owner of the residence. Thus, if one spouse purchases and is the title owner of the residence in which both spouses reside, then upon the sale of the residence the spouses will be able to exclude \$500,000 of the capital gain from their income for tax purposes. For same-sex couples, the joint spousal exclusion of \$500,000 is unavailable and instead each spouse must separately use his or her separate \$250,000 exclusion. Thus, if the residence was purchased solely by one same-sex spouse, only that spouse's \$250,000 exclusion will be available to shield capital gain from tax upon the sale of the residence. The other spouse's exclusion can be used only if he or she has contributed to the purchase price, and will be applicable only to the portion of the capital gain attributable to his or her share of the residence.

Although these tax issues may seem daunting, there are planning strategies that may offer solutions in many cases. *For more information, please contact Robert L. Teicher (rteicher@brodywilk.com).*

Connecticut Law Helps Student-Athletes Ask the Right Questions During the Recruiting Process

THE RECRUITING PROCESS is a once-in-a-lifetime experience for most student-athletes. College coaches, however, recruit hundreds of players each year. Therefore, it is paramount that student-athletes and their parents are educated on the process, especially when athletic scholarships are involved. A new law will take effect in Connecticut on January 1, 2012, that seeks to bridge the information gap between student-athletes and the coaches recruiting them. "An Act Requiring Full Disclosure to Prospective Athletes Being Recruited to Institutions of Higher Education," better known as the "Student-Athletes' Right to Know Act," requires Connecticut colleges and universities to post specific information concerning athletic scholarships on their athletic department websites.

On its face, this law is a passive attempt to require colleges and universities to disclose fully the details of what is and is not covered by an athletic scholarship. Student-athletes must visit these athletic department websites, locate the hyperlink concerning the Student-Athletes' Right to Know Act, click on it, and wade through the details. But a closer examination reveals the value of this law: educating student-athletes on the crucial questions that need to be asked of coaches before accepting a scholarship offer.

The following are a few issues covered in the Student-Athletes' Right to Know Act that should be part of any discussions between prospective Division I student-athletes and the coaches recruiting these athletes:

1. SCHOLARSHIP RENEWAL

The four-year athletic scholarship or "full-ride" is a myth. Scholarships are limited to one year by the NCAA, and must be renewed for the following year. Student-athletes must ask coaches about the university's policy concerning the renewal of scholarships, including, but not limited to, circumstances where student-athletes are injured, coaching changes occur or athletic performance falls below expectations. On a similar note, student-athletes should inquire about over-signing practices, where the university commits to more student-athletes than it has available scholarships, and how that circumstance might potentially affect current student-athletes.

2. TRANSFER RULES

No one considers the possibility of a transfer during the recruiting process. However, student-athletes should discuss the process of requesting a release from the respective university to explore transfer opportunities. Universities sometimes refuse to grant such a release, or grant a limited release, excluding universities in its league or other rivals, and any such restrictions should be made clear during the recruiting process. Establishing the policy at the outset can prevent confusion and protect the student-athletes' rights should they seek to transfer in the future.

3. MEDICAL EXPENSES

Injuries are a reality of collegiate athletics. Therefore, student-athletes need to know whether medical insurance will be provided and what limits are associated with that coverage. Student-athletes must inquire as to what athletically-related medical expenses will be paid, including deductibles, co-payments and co-insurance. In addition, the duration of insurance coverage should be communicated. Lastly, the availability of a second opinion from a physician not associated with the athletic program should be discussed. *For more information, please contact Daniel B. Fitzgerald (dfitzgerald@brodywilk.com).*

(continued on page 4)

(continued from page 3)

Recent Estate & Gift Tax Changes Yield New Planning Opportunities

ON DECEMBER 17, 2010, Congress passed a new estate tax law which unifies the estate tax and gift tax exemptions, increases the federal transfer tax and Generation-Skipping Transfer Tax (GST tax) exemptions to \$5 million per person, caps the highest marginal tax rate at 35%, and adds a concept called "portability." Unfortunately, the law is only effective until December 31, 2012, and unless Congress acts sooner, the estate tax law will revert to 2001 levels (\$1 million exemption and 55% marginal tax rate) on January 1, 2013.

The Connecticut estate tax also changed in 2011 when the estate and gift tax exemption was increased to \$3.5 million on January 1. However, due to state budget issues, the exemption was soon reduced to \$2 million.

New York State does not have a gift tax. The New York estate tax exemption is \$1 million. For New York residents (as well as residents of other states without a state gift tax), lifetime gifting may result in significant New York estate tax savings at death.

As was the case in 2010, we can once again expect that Congress will act (if at all) at the end of 2012. While clients may decide to "wait and see" what Congress does before making changes to their estate and tax planning strategies, it is important to consider planning options well in advance.

1. Gift to Spousal Trust. Consider making a current gift to a trust which benefits your spouse and children. Such a trust would allow you to move assets (and any future appreciation) out of your taxable estate and yet still give your spouse access to the funds if needed.

2. Gift of Non-CT Real Estate. Real estate located outside Connecticut is not subject to Connecticut gift tax. Therefore making a gift of a vacation home outside the state to your children or to a trust for future generations would only be subject to federal transfer tax. In addition, setting up a trust for real property now would allow you to establish a mechanism for future use and upkeep of the property.

3. Insurance Trust. Consider providing for children, grandchildren and generations beyond with a single premium insurance policy. A large one-time gift to the trust will cover future premiums and simplify the allocation of any GST tax exemption.

By doing their homework today, clients can be ready to respond to rapid changes and potentially short windows of opportunity in which to act. For more information, please contact Heather J. Lange (hlange@brodywilk.com).

Taking Advantage of Low Treasury Rates

SEVERAL ESTATE PLANNING TECHNIQUES have become extremely attractive due to historically low U.S. Treasury rates. The rates change monthly, therefore the benefits of a technique depend on the rates in effect for the month in which the transfer occurs. October 2011 rates reached a new low. In most cases, these techniques use little or no gift tax exemption. However, as with all gifts, the transferee receives the transferor's basis in the property ("carryover basis") for income tax purposes rather than a "stepped-up" basis to date of death value (assuming the value exceeded the basis). Thus, potential additional capital gains on any future sale will offset, to some extent, the potential estate tax savings from the transfer of low-basis assets.

1. INTRA-FAMILY LOANS

Intra-family loans are a way to provide funds to a family member for some purpose, such as the purchase of a house or starting a business, without making a gift. The loan proceeds can also simply be used to invest in a portfolio of securities with the aim of attaining a total return in excess of the loan interest. Any income or growth on the invested funds over the interest paid is free of gift or estate tax. Interest at the applicable federal rate ("AFR") must be charged on the loan to avoid making a taxable gift. The AFR is determined based on the term of the loan and the month in which the loan is made. In October, for example, the rate ranges from .16% for a loan of 3 years or less, 1.19% for a loan of 3-9 years, and 2.95% for a loan of more than 9 years. The lender may always choose to forgive the loan at a future date and make a gift at that time.

2. GRATs

A Grantor Retained Annuity Trust (GRAT) is a trust which pays to the donor a specified dollar amount for a term of years, with any remainder passing to the trust beneficiaries at the end of the term. The general approach is to set the payment high enough so that the gift tax is negligible. It is a technique used where the donor expects the assets transferred to the GRAT to increase greatly in value. If the assets grow at a rate greater than the Treasury rate for GRATs (known as the 7520 rate -1.4% for October), the growth passes tax-free to the trust beneficiaries at the end of the term. The success of the technique strictly depends

on whether the investments outperform the IRS rate. If not, then the property is essentially returned to the donor, but since there was not much of a gift at the outset, there is very little that is lost. On the other hand, if the investments perform very well, significant amounts can be moved tax-free to the beneficiaries.

The grantor must survive the term in order for the assets to not be taxed in his or her estate. Under current law, the GRAT term can be any number of years. There is proposed legislation that would require a minimum ten-year term. Clients who are interested in GRATs would be advised to act soon.

3. CLATS

A Charitable Lead Annuity Trust (CLAT) is similar to a GRAT except that the annuity payments are made to a charity instead of to the donor, and the donor is not required to survive the term for the technique to be successful. In addition, the donor may use the 7520 rate for the month in which the transfer occurs or either of the two prior months, if lower.

4. SALE TO AN IDGT

This technique involves the sale of assets to a trust (known as an "Intentionally Defective Grantor Trust" or "IDGT") established by the seller in exchange for a promissory note which bears interest at the AFR. The benefit of this technique is that any future growth of the trust assets in excess of the loan principal and interest passes tax-free to the trust beneficiaries. Because the trust is designed as a "grantor trust" for income tax purposes, no capital gains are recognized when the assets are initially sold to the trust, and interest paid to the seller is not taxable to the seller.

The GRAT and the sale to the IDGT each has advantages and disadvantages. As such, clients should fully evaluate both techniques before taking any actions. For more information, please contact Lisa F. Metz (lmetz@brodywilk.com).

Representative Matters

BRODY WILKINSON'S BUSINESS GROUP

represented a group of senior employees of an electrical contracting firm in connection with their purchase of the operating assets of the firm from the company founder. The transaction involved structuring the purchase to maximize tax opportunities; assuming the leases of various business locations; acquiring SBA financing; and adopting a comprehensive shareholders' agreement among the new owners. Thomas J. Walsh, Jr., Robert L. Teicher and James E. Rice worked on this matter.

Brody Wilkinson's Business Group represented the estate of Richard Pousette-Dart in contract negotiations with a major art storage facility. The artist's work is exhibited in numerous major museums displaying modern art, including the Metropolitan Museum and

the Museum of Modern Art. Richard Pousette-Dart was one of the founding members of the New York School and a prominent figure in the abstract expressionist movement. Seth L. Cooper worked on the transaction.

Brody Wilkinson's Trusts & Estates Group administered an estate where the decedent died suddenly owning a closely-held insurance company with outstanding multimillion dollar debts. In representing the surviving spouse, we were able to dissolve the corporation, administer the claims process in a receivership proceeding, represent the decedent's interest in a contested action regarding insurance proceeds, and administer an insolvent estate proceeding to conclusion. Douglas R. Brown worked on this matter.

Brody Wilkinson's Business Group provided counsel to a Division I student-athlete concerning NCAA and university rules governing athletic scholarships. Daniel B. Fitzgerald worked on this matter.

Brody Wilkinson represented a prominent bank trustee in a contested matter where several beneficiaries of a trust challenged the bank's trustee fees for a period of over 35 years. The probate court granted a motion to limit severely the review of the trustee fees and the dispute was then successfully resolved. Barbara S. Miller handled this matter.

Brody Wilkinson Announces a New Principal

WE ARE PLEASED TO ANNOUNCE that Jennifer A. Basciano has been named a principal of the firm. Ms. Basciano began her tenure at Brody Wilkinson in 2001 as an associate. She is a member of the firm's Trusts & Estates Group. Ms. Basciano counsels clients in the areas of estate planning, trust and estate administration, and elder law. She has extensive experience working on matters involving the settlement of complex estates. Ms. Basciano is admitted to practice in Connecticut and New York and is a member of the American, Connecticut, New York and Fairfield County Bar Associations. She is also a member of the National Academy of Elder Law Attorneys. Ms. Basciano received her B.A. from Lehigh University in 1997 and her J.D. from the University of Connecticut Law School in 2000, where she was a member of the *Connecticut Insurance Law Journal*. Upon graduation from law school, she was an assistant clerk at Hartford Superior Court.

Brody Wilkinson Welcomes Two New Associates in 2011

(continued on page 6)

(continued from page 5)

WE ARE PLEASED TO WELCOME Daniel B. Fitzgerald and Alyssa V. Sherriff to the firm. Mr. Fitzgerald practices in the areas of sports law, litigation and corporate law. Mr. Fitzgerald frequently provides counsel to clients concerning legal issues that arise in amateur, collegiate and professional athletics. He serves as general counsel to a minor league hockey team in Connecticut and frequently assists student-athletes and their families with eligibility and transfer matters involving the Connecticut Interscholastic Athletic Conference (CIAC) and National Collegiate Athletic Association (NCAA).

He is admitted to practice in Connecticut and the U.S. District Court, District of Connecticut. Mr. Fitzgerald is a member of the Connecticut Bar Association and is the former chair of its Sports & Entertainment Law Section. He is an adjunct professor at Quinnipiac University School of Law, where he teaches sports law. Prior to joining Brody Wilkinson, he practiced for five years at the Connecticut-based law firm of Updike, Kelly & Spellacy, P.C.

An avid writer, Mr. Fitzgerald is the publisher of *Connecticut Sports Law* (www.ctsportslaw.com), Connecticut's first blog covering the intersection of sports and the law. In addition, several of his articles have been featured in leading sports law publications, including *Legal Issues in Collegiate Athletics*, *Legal Issues in High School Athletics* and *Sports Litigation Alert*. Mr. Fitzgerald also provides insight to the media on legal issues in the sports arena, appearing on ESPN Radio, WTNH Channel 8, and WSTC 1400 Norwalk, and has been interviewed for articles published in *Sports Business Journal*, the *Hartford Courant* and the *Connecticut Post*.

He received his J.D. in 2005 from the University of Connecticut School of Law, where he was an associate editor of the *Connecticut Insurance Law Journal*. He received his B.A., *cum laude*, in 1999 from Fairfield University.

Alyssa V. Sherriff practices in the areas of estate planning and trust and estate administration supporting our now 11-member strong Trusts & Estates Group. Prior to joining Brody Wilkinson, she most recently worked as a law clerk for two years at a Westport-based title searching company, where she conducted residential and commercial real estate title examinations and resolved underwriting issues. Before then, she held various legal intern positions at institutions such as the Quinnipiac University School of Law Tax Clinic; Day Pitney LLP; the United States District Court, Bridgeport; and UBS.

Ms. Sherriff is admitted to practice in Connecticut. She received her B.S. from Georgetown University in 2005 and her J.D., *magna cum laude*, from Quinnipiac University School of Law in 2010. While

at law school, she served as managing editor of the *Quinnipiac Law Review* and was a recipient of several accolades, including a Connecticut Bar Association Real Property Award; an Academic Excellence Award; and Distinguished Academic Achievement Awards in Estate and Financial Planning, Estate and Gift Tax; and Federal Income Tax.

Brody Wilkinson Sponsors Exhibit at Bellarmine Museum of Art

THE BUSINESS GROUP OF BRODY WILKINSON proudly supports an important art exhibition at Fairfield University's Bellarmine Museum of Art for James Prosek. The exhibition, entitled, "Un-Natural History," runs until December 21, 2011 and features several new works by this Easton-based artist and author.

Accolades & Credits

Peter T. Mott and **James E. Rice** were selected by their peers for inclusion in the 2012 edition of *The Best Lawyers in America*® in the areas of Trusts and Estates and Energy law, respectively. Published since 1983, *Best Lawyers* is the oldest and preeminent peer-review publication that serves as an important reference guide to the legal profession in the United States. Through an exhaustive and confidential peer-review process comprising more than 2.8 million evaluations by top attorneys in the country, *Best Lawyers* compiles lists of attorneys in 78 different practice areas across all 50 states. *The American Lawyer* describes this annual publication as "the most respected referral list of attorneys in practice." For more information about standards for inclusion, visit <http://www.bestlawyers.com/aboutus/selectionprocess.aspx>.

Barbara S. Miller was again recognized as a leading environmental lawyer in Connecticut by *Chambers USA* in its 2011 edition. *Chambers* is an international publisher of legal profession guides and is widely respected throughout the world for its comprehensive research and review process. *Chambers* employs a team of 100 full-time researchers to conduct interviews, identify and rank the world's best lawyers who exceed client expectations by delivering the highest level of technical capability, business acumen, service and value. For more information about standards for inclusion, visit <http://www.chambersandpartners.com/Rankings-Explained>.

Peter T. Mott, **Ronald B. Noren**, **Barbara S. Miller**, **Douglas R. Brown** and **Stephen J. Curley** were selected by their peers in 2011 as "Connecticut Super Lawyers." In addition, **Daniel B. Fitzgerald**

was selected as a "Connecticut Rising Star." All six attorneys were listed in the special supplement of the February 2011 issue of *Connecticut Magazine* along with their designated practice areas:

Peter T. Mott, Estate Planning and Probate; Tax
Ronald B. Noren, Estate Planning and Probate
Barbara S. Miller, Environmental; Business/Corporate; Employment and Labor
Douglas R. Brown, Estate Planning and Probate; Estate and Trust Litigation
Stephen J. Curley, Business Litigation
Daniel B. Fitzgerald, Entertainment and Sports; Business/Corporate; Intellectual Property

These attorneys were also selected as New England Super Lawyers in 2011. Based on a rigorous, multiphase peer-review process, Super Lawyers® is a credible, comprehensive and diverse listing of attorneys in more than 70 practice areas. Super Lawyers listings are used as a resource guide to assist businesses and individuals in hiring legal counsel. Super Lawyers® is published by Law & Politics as a special supplement in top newspapers and city and regional magazines across the country. The published list represents no more than 5% of the lawyers in the state. For more information about standards for inclusion, visit http://www.superlawyers.com/about/selection_process.html.

Brody Wilkinson was recognized by LexisNexis® Martindale-Hubbell® and *Fortune* Magazine as one of the top nationally ranked law firms in the United States, as determined by the firm's percentage of AV® Preeminent™ rated lawyers. The firm will appear in a "2012 Top Ranked Law Firm" list published in *Fortune's* December 26, 2011 "2012 Investor's Guide" issue.

Brody Wilkinson was recently awarded "Law Firm of The Year in Connecticut" in the areas of Banking and Finance; Real Estate; and Corporate by *Corporate International Magazine* for 2010. The Corporate International Awards are given to law firms throughout the world that demonstrate a high quality of both legal capabilities and client service. Firms are selected through an extensive review process by editorial and research teams and further evaluated by an independent panel comprising a senior partner of a global law firm, a senior partner of an international accounting firm, a president of a global legal network, a chief executive of a multi-international business, an in-house lawyer for a large regional business and the managing editor of *Corporate International Magazine*. Evaluations are based on service range, business type, geographical location, operational practices and capabilities. *Corporate International Magazine* has a global monthly readership of 70,000 individuals from both the legal and business communities, and provides commentary on practice areas, sectors and market reviews from leading experts in domestic and international business and details about completed transactions. For more information about standards for inclusion, visit <http://www.corp-intl.com>.

Robert L. Teicher was elected secretary/treasurer of the Connecticut Bar Association's Tax Section and

co-chair of the Tax Law Committee of the Fairfield County Bar Association. In addition, he serves as an adjunct professor at the Quinnipiac University School of Law, where he taught a Tax Procedure class during the spring 2011 term.

Ronald B. Noren was elected to a three-year term to serve on the Board of Directors of the Yale New Haven Health System. In addition, he was elected treasurer of the Fairfield County Community Foundation.

Peter T. Mott completed his two-year term as chair of the Connecticut Bar Association's Estates and Probate Section in June.

Thomas J. Walsh, Jr. was re-appointed to a three-year term as vice chair of the American Bar Association's Middle Market and Small Business Committee.

Seth L. Cooper was appointed to the Board of Trustees of the Silvermine Arts Center. Located in New Canaan, the Silvermine Arts Center is comprised of a guild of over 300 professional artists, five galleries presenting new exhibitions every six weeks and sponsoring prestigious regional and national competitions, and a School of Art providing a wide range of classes for all levels of experience. Silvermine is the preeminent visual arts center in Fairfield County with more than 4,500 annual enrollments at the School of Art and 12,000 visitors to the award-winning galleries. In addition, Mr. Cooper was a guest lecturer in an art course entitled, "The History, Theory and Practice of Museums" taught by Professor Jill Deupi, J.D., Ph.D. at Fairfield University, where he spoke on the subject of art transactions.

Douglas R. Brown was appointed by Connecticut Probate Court Administrator Paul Knierim to the Probate Practice Book Advisory Committee which is responsible for drafting new rules for the uniform practice of law before all Connecticut probate courts. Mr. Brown is also a member of the Executive Committee of the Estates and Probate Section of the Connecticut Bar Association, serving on the Section's Substituted Judgment and Capacity subcommittee. In addition, he is current chairman of the Board of Managers of Brooklawn Park Neighborhood Association in Fairfield. In February and June, Mr. Brown participated as a guest on the WICC radio program "Smart Money" to discuss estate planning, probate, and probate litigation issues.

Daniel B. Fitzgerald participated as a panelist in March at the 2011 Harvard Sports Law Symposium. Held at Harvard Law School, the symposium included discussion on agent regulation, the interaction of student-athletes and agents under the current regulatory regime, and programs to assist student-athletes who "go pro" in sports. Fellow panelists included Peter Carfagna of Harvard Law School; David Cornwell of DNK Cornwell; David Dunn of Athletes First; Jason Levien, Agent and Former General Counsel, Senior Vice President and Assistant General Manager of the Sacramento Kings; Mike Zarren, Assistant General Manager of the Boston Celtics; and Warren Zola of Boston College.



BRODY WILKINSON PC
ATTORNEYS AND COUNSELORS AT LAW

2507 POST ROAD, SOUTHPORT, CONNECTICUT 06890

PRESORTED
STANDARD
US POSTAGE
PAID
GRAND RAPIDS MI
PERMIT NO. 66

Trusted Advisors, Practical Solutions

ATTORNEYS

Jennifer A. Basciano
William J. Britt
Seth O. L. Brody
Douglas R. Brown
Seth L. Cooper
Stephen J. Curley
Daniel B. Fitzgerald
Justin L. Galletti
Mark W. Klein
Heather J. Lange
Diane F. Martucci
Lisa F. Metz
Barbara S. Miller
Peter T. Mott
Ronald B. Noren
Frank F. Ober
S. Giles Payne
James E. Rice
Alyssa V. Sherriff
Brian T. Silvestro
Robert L. Teicher
Thomas J. Walsh, Jr.

PRIMERUS Spotlight

BRODY WILKINSON IS A PROUD MEMBER of Primerus, an international society of the world's finest independent boutique law firms based in 125 cities and over 35 countries around the world. The Primerus Business Law Institute (PBLI) brings together top-quality law firms that share common values and a commitment to providing the best service to clients for reasonable fees. With a wide variety of expertise and law firms in multiple jurisdictions, Primerus members have access to the resources that typically only large law firms can provide to their clients. Everything the Institute does is focused on putting those resources to work for clients, while also offering the value businesses today demand. PBLI member firms work together with clients through strategic relationships with the Alliance of Merger and Acquisition Advisors (AMAA) and the Association of Corporate Counsel (ACC), as well as various other educational and social opportunities through Primerus. PBLI member firms are committed to working with clients to meet the challenges businesses face in a global economy. To learn more about Primerus, visit www.primerus.com.

This Client Update was prepared by Brody Wilkinson PC for informational purposes only. It is intended to highlight recent firm developments. This report may be considered advertising. ©2011 Brody Wilkinson PC. All rights reserved. To be removed from our mailing list, please e-mail unsubscribe@brodywilk.com with "unsubscribe" in the subject line or write to our office.

Southport Harbor photos by Kit Noble