



SOUTHPORT HARBOR

Dear Clients & Friends,

The extraordinary events of the past year have been profoundly challenging for everyone, both personally and professionally. On the flip side of crisis is opportunity and, as a firm, we worked hard to adapt to different ways of conducting business and serving existing and new clients. Through this experience, we learned that our ability to provide the highest level of legal counsel and service to our clients despite significant COVID-19 disruptions was not significantly hindered. While we missed our many in-person meetings, we also learned that some of the new methods we adopted will continue to serve us well into the future to suit the preferences, needs and convenience of clients.

More opportunity came along for Brody Wilkinson PC with the birth of a New Year's Day merger with Hermenze & Marcantonio LLC, which we are thrilled to announce in this issue for those who may not have seen our electronic and social media announcements in January or the press coverage we received. Our 2021 issue also covers topics ranging from how the new administration in Washington will affect estate planning to whether employers can require COVID-19 vaccinations to make the workplace safe. Finally, in addition to welcoming David R. Hermenze, Edward Marcantonio, James D. Funnell, Jr. and Jeffrey L. Volpintesta to the firm, we share other BW news and updates.

In closing, we hope you find this newsletter to be beneficial and of interest. We also hope the content reflects the unique and complementary experience and skills that our attorneys provide to clients. If you wish to opt-in to receive our electronic update, you may complete the news sign-up form on the BW website or send us a note at info@brodywilk.com. Remember to follow us on LinkedIn, Twitter and Facebook. While not quite out of the woods, we can see the light at the end of the tunnel where things might return to a new normal. We thank you for your ongoing support of Brody Wilkinson during this unprecedented global pandemic. We wish you and yours continued health and safety.

Best Regards,

Brody Wilkinson PC

Brody Wilkinson PC Merges With Hermenze & Marcantonio LLC

WE ARE PLEASED TO ANNOUNCE OUR MERGER

with the law firm of Hermenze & Marcantonio LLC presently based in Westport, Connecticut. The combination went into effect on January 1, 2021. While the two firms are operating under the name of Brody Wilkinson PC, we will not be practicing together under the same roof at our main office in Southport, Connecticut, until the completion of a significant office expansion in May. The expansion will accommodate new principals David R. Hermenze, Edward Marcantonio and James D. Funnell, Jr. along with their staff. We are delighted to welcome all of them to the firm.

“With a combined Trusts & Estates practice now 14 lawyers-strong that is supported by a highly skilled team of professionals, our sum is greater than our parts. Not only do we have one of the most substantial Trusts & Estates practices in the state but with 24 lawyers in total, Brody Wilkinson is one of the largest firms in Eastern Fairfield County with exciting plans for additional growth. With this integration, Hermenze & Marcantonio can offer their existing clients seamless access to sophisticated legal services in the areas of business transactions, commercial and residential real estate, employment and dispute resolution. In addition, Brody Wilkinson is better poised to extend our considerable reach into lower Fairfield County even further with Hermenze & Marcantonio’s deeply entrenched roots in the greater Westport community. This is a win for both previously independent firms,” stated principal Ronald B. Noren.

“After extensive planning discussions regarding how Hermenze & Marcantonio could best accommodate our continued business growth, client needs and future succession goals, my partners and I determined that a strategic business combination was the best answer,” stated principal David R. Hermenze. “As such, we began our search for a firm that would allow us to continue our methods of practice, while offering opportunities for growth and succession. In the end, there was only one real choice, Brody Wilkinson, a firm we have collaborated with on many matters over the years. We have the highest personal and professional respect for the attorneys at Brody Wilkinson and believe that the combination of our Trusts & Estates practices will provide outstanding opportunities for mutual assistance and cross-pollination of ideas,” added Mr. Hermenze.

In addition to the synergies highlighted by Mr. Noren and Mr. Hermenze, both firms have a significant number of New York-based clients in Westchester County and New York City, where Brody Wilkinson maintains an office. Hence, the merger presents natural business development opportunities beyond the Connecticut border. Brody Wilkinson has several attorneys who are admitted to practice in New York and meet with clients regularly at the firm’s New York City location in midtown.



DAVID R. HERMENZE is a principal of Brody Wilkinson and a member of the firm’s Trusts & Estates Group. Mr. Hermenze practices in the areas of estate planning and trust and estate administration. He is a Martindale-Hubbell AV-rated attorney.

Mr. Hermenze is admitted to practice in Connecticut and has practiced in Fairfield County since 1986. He is a member of the American and Connecticut Bar Associations and a member of the Executive Committee of the Connecticut Bar Association’s Estates and Probate Section, having served over the past twenty years on the Steering Committee, the Nominating Committee, as co-chair of the CLE Committee, and a Notes & Commentary editor. Mr. Hermenze is an active member of the American College of Trust and Estate Counsel, where he serves on the Connecticut Nominating Committee. He is a member of The Society of Trust and Estate Practitioners, a global professional organization. In addition, he is a member and past president of the Estate Planning Council of Lower Fairfield County, and a member of the Western Connecticut Estate and Tax Planning Council. Mr. Hermenze resides in Redding, Connecticut.



EDWARD MARCANTONIO is a principal of Brody Wilkinson and a member of the firm’s Trusts & Estates Group. Mr. Marcantonio practices in the areas of trust and estate planning and administration. He assists individuals with tax and asset protection planning, estate

settlement and trust administration. Mr. Marcantonio is a Martindale-Hubbell AV-rated attorney. He is admitted to practice in Connecticut and New York and has practiced for thirty years. He is a member of the Estates and Probate Sections of the Connecticut, Fairfield County and New York State Bar Associations. Mr. Marcantonio is also a member of the Estate Planning Council of Lower Fairfield County. He is past president of the Westport Bar Association and past

chair of the Estates and Probate section of the Fairfield County Bar Association. Mr. Marcantonio resides in Westport, Connecticut.



JAMES D. FUNNELL, JR. is a principal of Brody Wilkinson and a member of the firm's Trusts & Estates Group. Mr. Funnell's practice is limited to trust and estate planning, special needs planning for family members with disabilities, and trust and estate administration. He is a Martindale-Hubbell AV-rated attorney. Mr. Funnell is admitted to practice in Connecticut and has practiced in Fairfield County for over thirty years. He is also admitted to practice in Texas. Mr. Funnell is a fellow of the American College of Trust and Estate Counsel. He is also a member of the Executive Committee of the Connecticut Bar Association's Estates and Probate Section, and for over twenty years served as the editor in chief of the Estates and Probate Section Notes & Commentary, a continuing legal education publication for Connecticut attorneys. Mr. Funnell resides in Redding, Connecticut.

Jeffrey L. Volpintesta Joins The Firm



BRODY WILKINSON PC IS PLEASED TO WELCOME

Jeffrey L. Volpintesta to the firm as an associate in the firm's Business and Real Estate Groups. Mr. Volpintesta practices primarily in the areas of general corporate matters, mergers and acquisitions, commercial transactions and commercial real estate. He advises clients on all kinds of corporate matters, including entity formation and organizational issues; equity and other financings; and other strategic transactions. Mr. Volpintesta advises clients on commercial transactions and general contract matters, including drafting and negotiating contracts for the development, manufacture, purchase, sale or distribution of goods in addition to non-disclosure agreements. He also advises businesses and individuals with commercial real estate leases, acquisitions and sales.

Prior to joining the firm, Mr. Volpintesta was an associate in the Stamford office of the law firm of Robinson & Cole LLP. He is admitted to practice in Connecticut. Mr. Volpintesta received his J.D., *magna cum laude*, from Fordham University School of Law in 2018, and was inducted into the Order of the Coif following graduation. While in law school, Mr. Volpintesta was a Mary Daly scholar, a teaching

assistant and recipient of the Archibald R. Murray Public Service Award. Mr. Volpintesta received his B.A., *summa cum laude*, from Boston University in 2015. He resides in New Canaan, Connecticut.

How Will The Election Results Affect Your Estate Planning?

NOW THAT PRESIDENT JOE BIDEN HAS TAKEN OFFICE and the Democrats have narrowly taken control of both Houses of Congress, it is likely that there will be changes to our tax laws. We will focus on gift and estate taxes.

Given that the President's priority right now is on the Coronavirus and his infrastructure plan which would be funded by corporate taxes, it is unlikely that there will be any changes to the gift and estate tax laws until at least later in the year. Through the Budget Reconciliation process (which allows tax legislation to be passed by a simple majority and no filibuster), gift and estate tax law changes can be made which only require the vote of 50 Senators.

What changes can we expect? You may recall that the Tax Cuts and Jobs Act of 2017 doubled the \$5 million exemption to \$10 million (with the additional \$5 million often referred to as the "bonus" exemption). The exemption is set to go back to the "basic" exemption of \$5 million at the end of 2025 unless further legislation is passed. With inflation adjustments, the exemption is currently \$11.7 million. President Biden as a candidate proposed reducing the gift tax exemption to \$1 million and the estate tax exemption to \$5 million per person (adjusted for inflation) or even lower to \$3.5 million.

Note that the Connecticut exemption is currently \$7.1 million, increasing to \$9.1 million in 2022, and matching the federal exemption starting in 2023 (unless Connecticut changes its law). New York has no gift tax but does include taxable gifts made within three years of death in the estate of New York residents or those owning New York real property or tangible personal property at death. The New York estate tax exemption amount is currently \$5.93 million and adjusts annually for inflation.

Is there a benefit to making a large gift in 2021 before Congress acts? If you made a gift of the Connecticut gift tax exemption amount of \$5.1 million last year, does it make sense to gift \$2 million to use the additional Connecticut exemption? To lock in the bonus exemption, the gift made must be greater than

the basic exemption (or whatever the new exemption amount is after legislation is passed). For example, if you make a gift of \$6 million and the exemption then goes down to \$5 million, you locked in \$1 million of the bonus exemption. If the gift tax exemption goes down to \$1 million, then any gift over \$1 million would lock in the exemption over \$1 million. Of course, whatever the amount of the gift, there are still benefits to gifting in that the future appreciation will be out of your estate. With any gift, one must factor in the loss of a step-up (or step-down) of income tax basis of assets had the assets been held until death and the elimination of built-in capital gains. However, one proposal has been to eliminate step-up (or step-down) in basis and tax the built-in gains upon sale of the assets or perhaps even at time of death.

While most legislation is effective once it is passed and signed by the President, Congress has occasionally passed laws which are effective as of the date the bill was introduced or even retroactive to January 1 of that year. It is also possible that any law reducing the exemption passed on or before December 31 will apply to all gifts made during this year. Is there a way to use the bonus exemption now but not bear the risk of paying federal gift tax if the federal gift tax exemption is reduced retroactively? One relatively straightforward method would be to make a gift to a "QTIP" type trust (i.e., mandatory income to your spouse, and your spouse is the sole beneficiary of the trust until the spouse's death). This allows you to make a marital deduction election in 2022, if needed to avoid gift tax liability. There are other, more complex options which we can discuss with you in more detail.

For more information, please contact Lisa F. Metz (lmetz@brodywilk.com) or another BW attorney.

Can Employers Require Employees To Get Covid-19 Vaccines For Workplace Safety?

AS COVID-19 VACCINATIONS become increasingly available to residents of Connecticut, Governor Ned Lamont recently announced that he will be ordering the relaxation of a number of COVID-19 protocols. One such protocol has forced the closure or reduced staffing in office buildings around the State. While the return to full operations provides some hope that an end to this pandemic is in sight, it simultaneously raises employment law issues for affected businesses.

Perhaps the most important question for employers is whether to require their employees to receive the COVID-19 vaccine, strongly encourage employees to receive the vaccine, or take no action at all.

The question as to whether an employer may legally require its employees to be vaccinated for COVID-19 is a qualified, "yes." Subject to exceptions for legitimate health reasons and religious objections, employers may mandate that employees receive the vaccine. However, the ability to mandate vaccination does not make it the correct choice for all, or even most, employers. Employers need to consider norms within their industry, whether a vaccine is required to conduct business, the demographics of their workforce and the potential challenges in mandating the vaccine when considering its vaccination policy.

For most employers, the proper course will be to strongly encourage the vaccine per CDC recommendations. In fact, a recent survey from the Society of Human Resource Management (SHRM) found that 55% of employers were uncertain about whether to mandate employee vaccinations, but 81% plan to strongly encourage vaccinations. Employers may also implement measures to reward employees for vaccination, including paid time off to get the vaccine or even bonuses. However, employers must take care to avoid discrimination claims by employees who are unable to receive the vaccine for health reasons or refuse to receive it on religious grounds. Employers are also permitted to ask whether employees have been vaccinated, although employers may not inquire about any other health information during such inquiry.

No matter the course of action an employer decides upon, it is important to communicate clearly with employees and establish a written policy. Employers should also reinforce the message that employees should continue to wear masks, observe social distancing recommendations and continue frequent hand-washing to reduce potential transmissions. *For more information, please contact Daniel B. Fitzgerald (dfitzgerald@brodywilk.com) or another BW attorney.*

New Corporate Transparency Act Set To Stop Misuse Of Anonymous Shell Companies

ON JANUARY 1, 2021 CONGRESS PASSED THE CORPORATE TRANSPARENCY ACT ("CTA") which will require most U.S. small corporations and limited liability companies to disclose to the federal

government information concerning the beneficial ownership of the entity – that is, the persons who actually own and control the business entity. The government will be allowed to disclose this information for authorized law enforcement, national security or intelligence purposes, but it will not become public, nor can it be requested under the Freedom of Information Act. The CTA is designed to ban the anonymous shell companies that criminals and certain foreign officials use to hide corrupt monies and investments.

This new requirement will also affect many individuals because it is increasingly common for homes and investments to be purchased and owned by single-purpose entities for tax and privacy reasons. Most of these entities will be required to disclose the beneficial ownership information to the Financial Crimes Enforcement Network (“FinCEN”) upon formation. Existing entities will also have to file this information within two years after final federal regulations implementing the new law become effective.

Required compliance with the CTA does not start until January 2022 and the specifics of the beneficial ownership reporting requirements will be contained in regulations to be issued by the United States Department of Treasury later this year. All companies potentially subject to the CTA should assess their situation and, where appropriate, enhance their compliance processes to verify that the required information is being collected so that it can be reported to FinCEN in accordance with the CTA. *For more information, please contact Thomas J. Walsh, Jr. (twalsh@brodywilk.com) or another BW attorney.*

NY Power Of Attorney Form Receives A Much Needed Makeover

A POWER OF ATTORNEY FORM is one of the most commonly used legal documents. It allows an individual (known as the “Principal”) to appoint an agent to act on his or her behalf with regard to financial transactions and alleviates the need for a court-appointed conservator. For New York residents, the recently updated New York Power of Attorney law (effective June 13, 2021) simplifies the current statutory form and adds significant benefits for agents. The changes will make the power of attorney more user-friendly. Do not be concerned if you have an older version of the power of attorney as it will still be accepted.

The previous power of attorney form has been criticized for being overly complex and difficult to understand by the lay person. In addition, the form required strict

adherence to the exact language of the statutory form. This requirement added confusion for clients, and if an attorney tried to simplify the language to make it easier to understand, it ran the risk of being invalidated. Although the new form is still complex, it removes the requirement that the form be identical to the statutory form and now merely requires the form to be “substantially conforming.”

The new law also creates a presumption that the power of attorney is valid. If a financial institution intends to reject the power of attorney, it must set forth in writing its reasons within ten business days. Further, the law authorizes judges to impose penalties and attorney’s fees if a financial institution unreasonably refuses to accept the power of attorney.

The previous power of attorney form also required a separate statutory gifts rider if the individual wanted to allow his or her agent to make gifts of over \$500. This rider is now incorporated within the power of attorney. Additionally, the gift amount is increased from \$500 to \$5,000.

Finally, the new law allows for another individual to sign the power of attorney if the Principal is competent but unable to sign it. Prior to this change, if a competent adult was unable to physically sign the document, the form was not accepted. *For more information, please contact Kimberly T. Smith (ksmith@brodywilk.com) or another BW attorney.*

Representative Matters

We represented the principal of a data and analytics company in a multi-million dollar sale of his equity interests in the company to a strategic buyer. The deal included post-closing earn-out payments, incentive bonus payments and an executive employment agreement for the principal. **Mark W. Klein** and **Thomas J. Walsh, Jr.** worked on this matter.

We represented a public company in connection with the sublease of over 30,000 square feet for its headquarters in Fairfield County, Connecticut. **Justin L. Galletti** worked on this matter.

We successfully represented two sisters in reaching a global resolution of a multi-million dollar conflict with two brothers, involving a Will contest over their father’s estate, a contested conservatorship concerning their mother, various claims against their father’s estate, and disputes regarding gifting of assets. **Douglas R. Brown** and **William J. Britt** worked on this matter.

We represented the principals of a health care industry company in a multi-million dollar sale of their equity interests to a strategic buyer. The transaction was structured for tax purposes as a tax-free reorganization and conversion of the company from an S corporation into an LLC and then a sale of the membership interests in the LLC to the buyer. The transaction also included transition services agreements for the principals and a post-closing earn-out payment.

Mark W. Klein and **Thomas J. Walsh, Jr.** worked on this matter.

We represented several employers in Connecticut and New York in connection with COVID-19 policies, leaves and related employment issues. **Daniel B. Fitzgerald** worked on these matters.

We successfully represented a charity in a dispute over which of two trusts controlled the distribution of inheritance. **Douglas R. Brown** and **Heather J. Lange** worked on this matter.

We represented a transportation business in connection with the sale of its 35-acre multi-million dollar facility, a portion of the consideration for which included seller financing and a leaseback of part of the property for continued operations. **Justin L. Galletti** worked on this matter.

We represented executives in connection with the negotiation of settlement agreements and severance packages involving claims of discrimination based on disability and gender. **Daniel B. Fitzgerald** worked on these matters.

We represented a safety products manufacturing and supply company in connection with its multi-million dollar acquisition of the assets, including the production facility, of a medical and sanitary wipes business. **Justin L. Galletti** and **James E. Rice** worked on this matter.

We represented a former NCAA tennis champion with his first clothing sponsorship deal. **James M. Powers** and **Thomas J. Walsh, Jr.** worked on this matter.

We represented more than 400 residential real estate buyers and sellers during the course of the pandemic. **Brian T. Silvestro**, **Seth L. Cooper**, **Justin L. Galletti** and **James M. Powers** all pitched in and worked on an unprecedented volume of matters.

Accolades & Credits

Brody Wilkinson was named to the 2021 "Best Law Firms" list by *U.S. News & World Report* and *Best Lawyers*. The firm was also recognized with a Tier 1 ranking in the area of Trusts and Estates and Tier 3 rankings in the areas of Real Estate and Litigation – Trusts and Estates within the Metropolitan Stamford region. Firms included in the 2021 "Best Law Firms" list are recognized for professional excellence with persistently impressive ratings from clients and peers. Achieving a tiered ranking signals a unique combination of quality law practice and breadth of legal expertise. "Best Law Firms" rankings are based on a rigorous evaluation process that includes the collection of client and lawyer evaluations, peer review from leading attorneys in their field, and review of additional information provided by law firms as part of the formal submission process. *For more information on methodology, visit <https://bestlawfirms.usnews.com/methodology.aspx>.*

Nine Brody Wilkinson lawyers were selected by their peers for inclusion in the 27th Edition of *The Best Lawyers in America® 2021*. **Douglas R. Brown** was selected in the fields of Litigation (Trusts and Estates) and Trusts and Estates; **Seth L. Cooper** was selected in the field of Real Estate Law; **James D. Funnell, Jr.**, **David R. Hermenze**, **Edward Marcantonio**, **Peter T. Mott** and **Ronald B. Noren** were selected in the field of Trusts and Estates; **James E. Rice** was selected in the field of Energy Law; and **Thomas J. Walsh, Jr.** was selected in the fields of Business Organizations, Corporate Law and Real Estate Law. In addition, **Peter T. Mott** was named "Lawyer Of The Year" in his field of Trusts and Estates within the Stamford Metropolitan Region. This is the third time that Mr. Mott has been recognized with this distinction as he was previously recognized in 2017 and 2013. *Best Lawyers®* lists are compiled based on an exhaustive peer-review evaluation. For the 2021 Edition of *The Best Lawyers in America®*, 7.8 million votes were analyzed, which resulted in approximately 60,000 leading lawyers being included in the new edition. Lawyers are not required or allowed to pay a fee to be listed; therefore inclusion in *Best Lawyers®* is considered a singular honor. *Corporate Counsel* magazine has called *Best Lawyers®* "the most respected referral list of attorneys in practice." *For more information, visit <http://www.bestlawyers.com/about/MethodologyCT.aspx>.*

Ten Brody Wilkinson lawyers were recognized in 2020 by Super Lawyers. **William J. Britt** (Estate Planning & Probate), **Douglas R. Brown** (Estate Planning &

Probate), **Seth L. Cooper** (Real Estate), **Stephen J. Curley** (Business Litigation), **James D. Funnell, Jr.** (Estate Planning & Probate), **David R. Hermenze** (Estate Planning & Probate), **Edward Marcantonio** (Estate Planning & Probate), **Peter T. Mott** (Estate Planning & Probate) and **Ronald B. Noren** (Estate Planning & Probate) were named to the “Connecticut Super Lawyers” list. In addition, **Justin L. Galletti** (Business & Corporate) was selected as a “Connecticut Rising Star.” All ten attorneys were featured in a special supplement of the November 2020 issues of *Connecticut Magazine* and *New England Super Lawyers Magazine*. 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 on the Super Lawyers selection process, visit https://www.superlawyers.com/connecticut/selection_details.html.*

Brody Wilkinson’s **Trusts & Estates** practice, **David R. Hermenze** and **Peter T. Mott** were recognized in the *Chambers High Net Worth 2020 Guide*, Chambers’ first publication directed specifically at the private wealth market. Brody Wilkinson’s Trusts & Estates practice received a ranking in the category of Private Wealth Law in the state of Connecticut. Only eight firms in the state, with just two based in Fairfield County, were awarded this designation. As the smallest of the firms selected, this recognition is a significant accomplishment. *For more information on the Chambers selection process, visit <https://chambers.com/research/methodology>.*

Ten Brody Wilkinson lawyers were named to Moffly Media’s “Top Lawyers of Fairfield County” list published in the March/April 2021 issues of *Greenwich*, *New Canaan-Darien*, *Stamford* and *Westport-Weston-Wilton Magazines*. **Seth L. Cooper**, **Justin L. Galletti** and **Thomas J. Walsh, Jr.** were recognized in the area of Business Law; **Douglas R. Brown**, **James D. Funnell, Jr.**, **David R. Hermenze**, **Edward Marcantonio** and **Peter T. Mott** were recognized in the area of Wills; **James E. Rice** was recognized in the area of Energy, Oil & Gas; and **Barbara S. Miller** was recognized in the area of Land Use & Environment.

Ronald B. Noren was elected vice chairman of the Board of Trustees of Bridgeport Hospital and chairman of the Director Affairs committee. He also served as chairman of a \$3 million-dollar capital campaign to support capital improvements and renovations at Camp

Hi-Rock, a resident camp in the Berkshires and a division of the Central Connecticut Coastal YMCA.

Thomas J. Walsh, Jr. served as a member of the Business Law Section Council of the American Bar Association (ABA). In September, he began his term as the Business Law Section budget officer.

Douglas R. Brown continued to serve on the Connecticut Probate Practice Book Advisory Committee. The Committee assists the Connecticut Probate Court Administrator in reviewing and editing the probate court rules of procedure used in all Connecticut probate court proceedings. In addition, he was elected to serve a 13th term as chairman of the Board of Managers of the Brooklawn Park Neighborhood Association. He also served on the board of directors of the Greater Connecticut Youth Orchestras and was principal author of the organization’s endowment documents.

Heather J. Lange was elected a fellow of ACTEC, the American College of Trust and Estate Counsel.

Robert L. Teicher was named by Martindale-Hubbell to the 2020 list of “New York Top Rated Lawyers” published in the December issues of the *New York Law Journal* and *New York Magazine* in the field of Taxation.

James M. Powers was appointed to serve as a member of the Board of Directors of Pequot Library in Southport.

Mark W. Klein was appointed Chairman of the Securities Law Committee of the Connecticut Bar Association’s Business Law Section. He also gave a presentation to the Business Law Section in January as part of its Securities Law Mini-Seminar. His presentation focused on the recent amendments to the definition of “accredited investor” for the purpose of private securities offerings.

Kimberly T. Smith graduated from the 2020 Connecticut Professionals’ Leadership Academy as a representative of the Connecticut Bar Association. The academy inspires emerging leaders by strengthening leadership skills, building relationships, cultivating talent, and creating a collaborative community among several professions for the next generation of business leaders.

Trusted Advisors, Practical Solutions

ATTORNEYS

Jennifer A. Basciano	Lisa F. Metz
William J. Britt	Barbara S. Miller
Douglas R. Brown	Peter T. Mott
Seth L. Cooper	Ronald B. Noren
Stephen J. Curley	James M. Powers
Daniel B. Fitzgerald	James E. Rice
James D. Funnell, Jr.	Alyssa V. Sherriff
Justin L. Galletti	Brian T. Silvestro
David R. Hermenze	Kimberly T. Smith
Mark W. Klein	Robert L. Teicher
Heather J. Lange	Jeffrey L. Volpintesta
Edward Marcantonio	Thomas J. Walsh, Jr.