BRODY WILKINSON PC
ATTORNEYS AND COUNSELORS AT LAW

ANNUAL CLIENT NEWSLETTER 2023

SOUTHPORT RECEPTION AREA

Dear Clients & Friends,

Over the past year, adaptation and growth continued to be a prevailing theme for Brody Wilkinson. We have continued the integration process following our merger with the former law firm of Hermenze & Marcantonio, which required us to expand not only our offices and team but also our internal operations to accommodate all of this positive change.

We are pleased to publish the 2023 issue of our Client Newsletter. Inside this issue, we cover important topics ranging from the FTC's proposed ban on non-competition covenants to the importance of proper retirement planning when naming special needs individuals as beneficiaries. Finally, in addition to introducing Thomas B. Noonan, a recent and distinguished addition to our team, we highlight other noteworthy BW news related to the firm, as a whole, and to individual attorneys.

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. We are grateful for your ongoing support especially during these unprecedented times. We wish you and yours continued health and safety.

Best Regards,

Brody Wilkinson PC

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Thomas B. Noonan Joins The Firm

BRODY WILKINSON IS PLEASED TO ANNOUNCE THAT THOMAS B. NOONAN has joined the firm and is a member of the Business, Real Estate and Dispute Resolution Groups. A resourceful and versatile attorney with a wide array of experience, Mr. Noonan practices in the areas of general corporate matters, commercial transactions and commercial real estate, including zoning and land use. He provides general outside counsel services advising a diverse base of clients on all kinds of corporate and business matters and disputes, including entity formation and organizational issues, governance, financing and other strategic transactions.

In addition, Mr. Noonan is a proficient and savvy litigator. He has an extensive business, commercial and civil litigation practice with significant experience in the areas of healthcare, construction and appellate law.

Prior to joining the firm, Mr. Noonan was a partner at the Connecticut law firm of Butler Tibbetts, LLC. He is admitted to practice in Connecticut; New York; Pennsylvania; the U.S. District Court, District of Connecticut; the U.S. District Court, Southern and Eastern Districts of New York; the U.S. District Court, Southern Districts of Pennsylvania; and the United States Court of Appeals for the Second Circuit. Mr. Noonan is chair of the Fairfield Town Plan & Zoning Commission, and a board member of the Stratfield Village Association. He received his J.D. from Boston College Law School in 2009 and his B.S., *summa cum laude,* from the University of Scranton in 2006.

What Can I Do With My Deceased Spouse's Credit Shelter Trust Which Is No Longer Needed?

MANY MARRIED COUPLES HAVE ESTATE PLANS which take advantage of the federal and state estate tax exemption of the first spouse to die by holding that exemption amount in what is commonly known as a "credit shelter trust" (also sometimes referred to as a bypass trust). When the surviving spouse dies, the assets in the credit shelter trust are not included in the surviving spouse's estate. If all assets were simply left outright to the surviving spouse, then the first spouse to die's state estate tax exemption would be wasted since those assets would be included in the surviving spouse's estate. (The federal estate tax exemption of the first spouse to die would not be wasted since the tax code now allows for the "portability" of a deceased spouse's unused federal estate tax exemption to the surviving spouse with certain caveats.)

A credit shelter trust is no longer needed by some clients due to the great increases in the federal and state estate tax exemptions over the years. The Connecticut exemption matches the federal starting in 2023. The exemption is $12,920,000 with inflation adjustments each year (scheduled to go back down to around $7,000,000 starting in 2026 unless legislation passes changing the exemption). Thus, if the couple's combined assets are under $7,000,000, then a credit shelter trust is not needed when the first spouse dies. In fact, many clients might be better off without a credit shelter trust since assets that pass outright to the surviving spouse will receive a step-up in income tax basis based on the date of death value of the assets if the assets have appreciated. Assets held in the credit shelter trust do not get the step-up in basis when the surviving spouse dies. (Of course, there are reasons that couples may wish to have a trust for the surviving spouse unrelated to tax savings such as second marriage, need for asset protection, or need for protection from those who would take advantage.)

Where both spouses are alive and competent, we can make changes to both of the estate plans to build in flexibility (such as including a disclaimer trust instead of a built-in credit shelter trust). However, where one spouse has already died, what can the surviving spouse do if the credit shelter trust is already in place and no longer needed?

If the trust provides an independent trustee (*i.e.,* not a beneficiary) with broad discretion to distribute the trust assets to the beneficiaries, then the trustee might be able to distribute the trust assets to the surviving spouse and terminate the trust. It is also possible to distribute some but not all assets to the surviving spouse, namely those assets which have a low basis and would get a step-up if owned by the surviving spouse at death. (It is better to keep in the trust those assets with a fair market value less than the tax basis so that there is no basis adjustment of those assets.) If the trust is set up under a revocable trust agreement, then this may be accomplished without the need for court filings. However, the trustee may wish to have a release agreement signed by the remainder beneficiaries who would have inherited if the trust had ended on the surviving spouse's death (usually, the children). They would not be consenting but rather recognizing that the trustee is exercising its discretion in a proper fashion. If the trust is set up under a Will, then the termination of the trust can be included as part of a final accounting to be submitted to the probate court for approval.

If the trust instead allows for distributions to a beneficiary for health, education, maintenance and support (known as a "HEMS standard"), then distributions may be

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made in accordance with that standard. Usually, the surviving spouse is the sole trustee of this type of trust since those powers will not cause the trust to be included in the surviving spouse's estate under the tax code. Since the HEMS standard terms do not have specifications for what meets the standard, they may be broadly interpreted by the trustee (*e.g.,* distributing assets so that the surviving spouse can pay off a mortgage). The surviving spouse as trustee may wish to have a release agreement in this case as well.

Alternatively, a trustee or beneficiary may petition the court to modify the terms of a trust. A petition may be brought under Connecticut law if, because of circumstances not anticipated by the settlor, modification or termination will further the purposes of the trust. To the extent practicable, the modification is to be made in accordance with the settlor's probable intention. In this scenario, the petitioner could make the case that the credit shelter trust was only established to save potential estate tax on the surviving spouse's death; is no longer needed due to the increased exemptions; and should be distributed to the surviving spouse. Consent of the remainder beneficiaries is not needed with this type of petition (which avoids the issue of whether the beneficiaries are making a gift to the surviving spouse). *For more information, please contact Lisa F. Metz (lmetz@brodywilk.com) or another BW attorney.*

The Corporate Transparency Act: Guidance For A New Era

CONGRESS ENACTED THE CORPORATE TRANSPARENCY ACT (CTA) on January 1, 2021, as part of the National Defense Authorization Act. On December 8, 2021, the U.S. Department of the Treasury's Financial Crimes Enforcement Network (FinCEN) issued a notice of proposed rule-making, wherein it proposed regulations to implement CTA; and on September 29, 2022, FinCEN issued its Final Rule.

The CTA requires disclosure of certain company information (as described later), the company's beneficial owners or persons having control over such company, and the company's applicants. The CTA's disclosure requirements (as summarized below) take effect on January 1, 2024. In sum, the CTA combats money laundering and other illicit conduct by attempting to thwart the improper use of shell companies. The CTA mandates "reporting companies" under its wide scope to identify "beneficial owners" and "company applicants."

The CTA applies to existing and new corporations, limited liability companies, and similar entities that are (1) created by filing a document with the secretary of state or similar office in any U.S. state, territory, or federally recognized Native American Tribe, or (2) formed under the laws of a foreign company and registered to do business in the U.S. The CTA currently has twenty-three (23) exemptions that relieve certain entities from CTA obligations, such as large operating companies (*i.e.,* companies with 20 or more full-time U.S. employees, more than $5 million in U.S.-sourced revenue, and a physical operating presence in the U.S.), issuers registered with the Securities and Exchange Commission, banks, insurance companies and inactive entities. FinCEN has the authority to expand on those exemptions but did not in its recent Final Rule.

Each reporting company must disclose the following information: (1) full legal name; (2) any trade name; (3) street address of principal place of business for a U.S. entity; or street address of primary location in U.S. where business is conducted for a foreign entity; (4) jurisdiction of formation; and (5) IRS taxpayer ID of the reporting company; or the identification number issued by foreign jurisdiction and the name of said jurisdiction for a foreign entity.

Under the Final Rule, a "beneficial owner" is defined as "any *individual* who, directly or indirectly, either (1) exercises substantial control over such reporting company; or (2) owns or controls at least 25 percent of the ownership interests of such reporting company." Individuals who can exercise "substantial control" include senior officers; individuals with authority over the appointment or removal of senior officers or a majority of the board; and individuals who have "substantial influence over important decisions;" or those who have any other form of substantial control over the reporting entity. These broad categories may implicate third parties. There are some limited exceptions to a beneficial owner, such as minor children or individuals whose only interest is a future interest.

The Final Rule also mandates the disclosure of "company applicants" who are (1) the individual(s) who actually files the document creating the reporting entity or for foreign entities the document to register to do business in the U.S.; and (2) the individual(s) primarily responsible for directing or controlling the filing of the relevant document by another.

For each beneficial owner and company applicant, the following information must be provided by the reporting company: (1) individual's full legal name; (2) date of birth; (3) current residential street address for all individuals other than company applicants or the business street address for company applicants; and (4) unique identifying number from an acceptable identification document and image of such document (such as a driver's license) or individual FinCEN identifier.

It is important to note that the CTA may implicate trust and estate plans already in place. While a trust may not be a "reporting company," it may hold interests in a reporting company, which may require the trustee and/or other "beneficial owner(s)" to be disclosed.

Lastly, the Final Rule establishes a timeline for compliance. Reporting companies created or registered before January 1, 2024, will have until January 1, 2025, to file their initial reports, while reporting companies created or registered after January 1, 2024, will have 30 calendar days after creation or registration to file their initial reports. Any changes in beneficial owners (*e.g.,* death of an individual) will need to be reported to FinCEN within 30 calendar days.

In many ways, the CTA is an important statutory tool to modernize law enforcement. It does, however, encroach on private information that law-abiding individuals and entities have come to expect. Individuals and entities will benefit from receiving guidance to navigate the new CTA era. The "nuts and bolts" of compliance will be the subject of another article later this year. *For more information, please contact Thomas B. Noonan (tnoonan@brodywilk.com) or another BW attorney.*

Transfer On Death Designations: New Use For An Old Tool

MOST PEOPLE ARE AWARE that investment accounts and bank accounts can be registered with a beneficiary designation. These designations are referred to as TOD/POD (transfer/payable on death). They were made possible when Connecticut adopted the Uniform Transfer on Death Securities Registration Act (the "Act") in 1997. What is not generally known is that the Act can apply to membership interests and stock in closely held LLCs and corporations.

The Act allows the issuer of a security to register an account in the beneficiary form. The beneficiary form will permit an account owner to designate a beneficiary to automatically receive the account assets at the owner's death without probate proceedings. Prior to death, control and ownership of the account remains with the account owner who can cancel or modify the beneficiary designation without the beneficiary's consent or knowledge. If the account has multiple owners, the TOD/POD designation will transfer ownership only upon the death of the last owner. Assets registered in the TOD/POD form, like other assets owned by a decedent, will receive a step-up (or step-down) in tax cost basis equal to fair market value at the owner's death. Although the beneficiary will get immediate access to the assets, the beneficiary will be liable for claims, administration expenses and taxes of the owner's estate which remain unpaid if the probate assets are insufficient. However, the liability is limited to the value of the assets received.

The Act broadly defines "security" and "issuer of a security" to include membership interests in a limited liability company and shares of stock in a closely held corporation. Accordingly, membership interests and share certificates can be registered in the TOD/POD form, provided the governing documents (operating agreement and by-laws) of the issuer authorize registration of their securities in the TOD/POD form. Although not required by the Act, companies should consider amending their governing documents (operating agreement and by-laws) to authorize registration of their securities in the TOD/POD form. One of the benefits of the TOD/POD designation is that unlike shares or membership interests transferred to a revocable trust, there is no need for lender's consent as there has not been a change of ownership. Only a designation of beneficiary is required.

A word of caution: TOD and POD designations will override provisions in a Will or revocable trust. Therefore, periodic and careful monitoring of the beneficiary designations is critical to ensure that the beneficiary designations are consistent with the estate plan.
To prevent an unintended result, consider designating a revocable trust as the beneficiary. This will allow provisions of the trust to govern the ultimate disposition of the stock or membership interest when circumstances change. If there is no revocable trust, consider adding a contingent or secondary beneficiary designation.
For more information, please contact William J. Britt (wbritt@brodywilk.com) or another BW attorney.

Why C Corporations Are Gaining New Appeal

IT IS CUSTOMARY FOR BUSINESS FOUNDERS to select a limited liability company or an S corporation as the entity for their start-ups. The allure is straightforward — neither entity is taxable, and the income of the business is taxed only to its owners.

Increasingly, however, founders are considering C corporations, even though the income of such corporations is taxed both to the corporation and, upon distribution as dividends, to the shareholders. The attraction of the C corporation is the opportunity to exclude from income tax a substantial portion of the capital gain when the corporate stock is sold.

This opportunity is created under section 1202 of the Internal Revenue Code, which allows shareholders to exclude a minimum of $10,000,000 of capital gain upon the sale of "qualified small business stock."

The section imposes numerous requirements for "qualified small business stock," but here are the principal ones:

1. The stock must be acquired from a C corporation and sold while the corporation is a C corporation.

2. The stock must be acquired directly from the corporation for cash, property, or services. The stock may be voting or non-voting common stock or preferred stock. It may not, however, be non-vested stock that is subject to a substantial risk of forfeiture, stock options or warrants.

3. The stock must be held for more than five years.

4. The stock itself must be sold in order to get the benefit of the capital gain exclusion. As the founder considers potential exit strategies, the founder will have to be mindful that an asset sale will not produce the capital gain exclusion under section 1202.

5. The corporation may not have aggregate gross assets in excess of $50,000,000 at any time before or immediately after the issuance of the stock.

6. At least 80% of the corporation's assets (by value) must be used in activities that are "qualified trade or business" activities. Importantly, such activities exclude services in the fields of health, law, engineering, architecture, accounting, consulting, financial services, brokerage services, financing, investing, and any business where its principal asset is the reputation or skill of one or more of its employees.

7. No more than 10% of the total value of the corporation's assets may consist of real property that is not used in the active conduct of the corporation's trade or business. Renting or dealing in real estate is not considered to be conducting an active business activity.

If the stock meets the requirements for "qualified small business stock," upon sale, the shareholder may exclude from capital gain the greater of $10,000,000 or ten times the value of the cash and property that the shareholder contributed in exchange for the stock.

With proper planning, a shareholder may multiply the tax exclusion as part of his or her family wealth planning. For example, if a shareholder transfers a portion of "qualified small business stock" as a gift to a family member, the recipient will hold the stock with the donor's tax basis and holding period and will get a separate full capital gain exclusion upon the sale of the stock. Similarly, stock may be transferred to a trust for one or more family members. If the trust is not a grantor trust (in which the transferring shareholder is treated as the owner of the trust for income tax purposes), it too will hold the stock with the donor's tax basis and holding period and will get a separate full capital gain exclusion upon the sale of the stock. In each case, the donor shareholder will get a full capital gain exclusion for any stock retained, and the recipient individual or trust will get a separate full capital gain exclusion.

There are many nuances and complexities in business planning for the eligibility of "qualified small business stock" and estate planning to obtain the optimal tax benefit for family members and future generations. For business founders, this planning is best addressed at the outset of the start-up. *For more information, please contact Robert L. Teicher (rteicher@brodywilk.com) or another BW attorney.*

Importance Of Proper Retirement Planning When Naming Special Needs Individuals As Beneficiaries

THE WORLD OF ESTATE PLANNING is ever changing, and what may have been the proper way to set up a trust for a special needs individual may be different now than it was a few years ago. It is important to ensure that any beneficiary designations for individuals with disabled or chronically ill beneficiaries are proper and up to date so as to not lose advantages available to those individuals.

The SECURE Act (2020) changed the rules of retirement benefits so that, after the participant's death, only a narrow class of individuals (and trusts for those individuals) known as eligible designated beneficiaries ("EDB") may have minimum distributions paid out over their lifetimes. All other beneficiaries must have the entire retirement plan paid out either within five or ten years following the participant's death, depending on the beneficiary type (or the participant's remaining life expectancy if the participant was in pay status, depending on the beneficiary type).

Under SECURE, a trust created for the sole benefit of a disabled or chronically ill individual (as that term is defined in the Act and proposed regulations) will be considered an EDB. While in the past it may have been common to make the disabled individual's special needs trust a spray trust (such as being for the benefit of others such as siblings as well), the new laws make it clear that if the trust has multiple beneficiaries who may receive distributions during the lifetime of the disabled individual, the trust will not be an EDB and will lose the ability to stretch out the benefits. Further, such trusts often provide that if the state attempts to claim the trust as an available resource, the trust shall terminate and the remaining assets will be distributed to the remainder beneficiaries. Those trusts also will not be considered an EDB.

SECURE 2.0 (2022) revised the SECURE rules regarding trusts for disabled individuals in a beneficial way. Before this new legislation, if a charity was named as the remainder beneficiary of the trust, then the trust would fail to qualify as an EDB (*i.e.,* payments could not be stretched over the disabled individual's lifetime). However, under SECURE 2.0, the participant can now name a charity as the remainder beneficiary of the special needs trust and still get the stretch payout.

If you created a special needs trust in the past and have significant retirement assets that you wish to pass to that trust, the trust may need to be reviewed to ensure that it is set up in a way to provide the maximum benefits. Please call us if you need assistance with completing or reviewing your beneficiary designation forms. *For more information, please contact Kimberly T. Smith (ksmith@brodywilk.com) or another BW attorney.*

FTC Proposes Ban On Non-Competition Covenants

ONE OF THE MOST COMMON QUESTIONS posed by employees and employers alike, is whether a certain non-competition covenant is enforceable. The answer varies, depending upon the particular language of the covenant, pertinent facts and the scope of the covenant. However, the Federal Trade Commission (FTC) has proposed a rule that would definitively answer the question of enforceability with a resounding "no."

Non-competition covenants have become increasingly disfavored throughout most of the United States, subject to local and state bans, which have typically targeted the use of non-competition agreements in specific industries or pertaining to specific types of workers. For example, Connecticut has regulated non-competition covenants for security guards, broadcast employees, physicians and home health care, companion and homemaker employees. Legislation has been introduced in the Connecticut General Assembly to further restrict non-competition covenants, but has not yet passed.

The FTC's proposed rule would impose a national ban on non-competes that would apply to all industries and workers. The FTC's rule would prohibit employers from (1) entering into a non-compete with a worker, (2) maintaining a non-compete with a worker, and (3) representing to a worker that the worker is subject to a non-compete (under certain circumstances). The proposed rule would apply to employees as well as independent contractors.

While many local and state bans have not affected non-solicitation covenants, the FTC's proposed rule could affect such covenants if they are too broad. The proposed rule would not apply to other restrictive covenants, such as confidentiality covenants. Non-competition covenants between a seller and purchaser of a business would not be affected so long as the restricted party owns a minimum of 25% of the business entity.

Although change is on the horizon, non-competition covenants remain legal and enforceable in the State of Connecticut, provided that such covenants are supported by sufficient consideration and are reasonable in terms of time and geographic restrictions. Employers are encouraged to review their standard non-competition covenants on a regular basis to ensure their enforceability and alignment with business objectives. *For more information, please contact Daniel B. Fitzgerald (dfitzgerald@brodywilk.com) or another BW attorney.*

Representative Matters

We represented the purchaser in connection with its acquisition and financing of a 40-acre vineyard as well as the assets of its associated winery and events business. **Justin L. Galletti** worked on this matter.

We represented a client in connection with drafting transfer on death (TOD) designations for shares of stock and membership interests in the client's operating and real estate companies. As a result, the TOD designations will pass the shares at the client's death to his revocable trust without the need for obtaining lender consent since ownership and membership interests have not changed. Changes in the client's circumstances can be more easily accommodated through an amendment to the trust than filing a new TOD designation. **William J. Britt** worked on this matter.

We completed an exit-planning project that resulted in the sale of a Connecticut manufacturing company to an out-of-state strategic buyer. **Thomas J. Walsh, Jr.** and **Mark W. Klein** worked on this matter.

We defended a trustee from claims alleging breach of fiduciary duty from his brother-in-law and sister-in-law. **Douglas R. Brown** and **Daniel B. Fitzgerald** worked on this matter.

We represented a public corporation in connection with its multimillion dollar acquisition of the assets and intellectual property of an out-of-state business and its associated real property. **Justin L. Galletti** worked on this matter.

We represented a client in connection with the creation of a 15-year Qualified Personal Residence Trust to hold the client's Vermont ski house, whereby the ski house will pass to his children at the end of the term. The value of the gift is calculated at today's value but is reduced significantly by the value of the 15-year interest retained by the client. In order for this device to work, the client must survive the 15-year term. If the client does not survive the term, he is no worse off than not having created the trust. Given that the ski house is located outside Connecticut, there is no gift for Connecticut gift tax purposes and no reduction in the client's Connecticut estate and gift tax exemption. **William J. Britt** worked on this matter.

We defended a minor's uncle from being removed as guardian. **Douglas R. Brown** and **Lauren R. Cimbol** worked on this matter.

We represented a former CEO in an arbitration proceeding concerning a breach of contract matter against the executive's former employer. **Daniel B. Fitzgerald** worked on this matter.

We represented the seller of a 100,000 square-feet multi-sport recreation facility as well as the assets of its sports programming business. **Justin L. Galletti** and **Thomas J. Walsh, Jr.** worked on this matter.

We represented a daughter in protecting her elderly father's assets and recovering millions of dollars from the father's long-time girlfriend in a conservatorship proceeding. **Douglas R. Brown** worked on this matter.

We represented a live event entertainment company in the purchase of the assets of an out-of-state music festival and helped negotiate the contracts related to the operation of the festival. **Mark W. Klein** worked on this matter.

We represented a start-up brewery in connection with its governing documents and lease of approximately 13,000 square-feet of space for its combination brewery and restaurant facility. **Justin L. Galletti** worked on this matter.

Accolades & Credits

BRODY WILKINSON was named to the 2023 "Best Law Firms" list by *U.S. News & World Report* and *Best Lawyers.* The firm was also recognized with Tier 1 rankings in the areas of Real Estate Law and Trusts and Estates Law; Tier 2 rankings in the areas of Commercial Transactions/UCC Law, Corporate Law and Litigation – Trusts and Estates; and a Tier 3 ranking in the area of Business Organizations (including LLCs and Partnerships) in the Stamford Metropolitan region. Firms included in the 2023 "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. *U.S. News & World Report* and *Best Lawyers* "Best Law Firms" rankings are based on a rigorous evaluation process that includes the collection of client and lawyer evaluations, peer review from leading attorneys in their field, and review of additional information provided by law firms as part of the formal submission process. *For more information on methodology, visit U.S. News & World Report Best Law Firms.*

Ten Brody Wilkinson lawyers were selected by their peers for inclusion in the 29th Edition of *The Best Lawyers in America© 2023.* **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, Closely Held Companies and Family Business Law, Commercial Transactions/UCC Law, Corporate Law and Real Estate Law. In addition, **Heather J. Lange** received a first-time ranking in the field of Litigation - Trusts and Estates. Finally, **Peter T. Mott** was named "Lawyer Of The Year" in his field of Trusts and Estates within the Stamford Metropolitan Region. Peter was previously recognized for the same distinction in 2021, 2017 and 2013. *Best Lawyers®* lists are compiled based on an exhaustive peer-review evaluation. For the 2023 edition of *The Best Lawyers in America©,* more than 12.2 million votes were analyzed, which resulted in more than 71,000 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.*

Nine Brody Wilkinson lawyers were recognized in 2022 by Super Lawyers. **Douglas R. Brown** (Estate Planning & Probate), **Seth L. Cooper** (Real Estate), **James D. Funnell, Jr.** (Estate Planning & Probate), **David R. Hermenze** (Estate Planning & Probate), **Heather J. Lange** (Estate Planning & Probate), **Edward Marcantonio** (Estate Planning & Probate), **Peter T. Mott** (Estate Planning & Probate), **Ronald B. Noren** (Estate Planning & Probate) and **Thomas J. Walsh, Jr.** (Business & Corporate) were named to the "Connecticut Super Lawyers" list. All nine attorneys were featured in *New England Super Lawyers Magazine* and in a special supplement of *Connecticut Magazine* along with their designated practice areas. 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 and **Douglas R. Brown, David R. Hermenze** and **Peter T. Mott** were recognized in the *Chambers High Net Worth 2022 Guide,* a publication directed specifically at the private wealth market. Brody Wilkinson's Trusts & Estates practice received a sixth consecutive ranking in the category of Private Wealth Law in Connecticut. Only eight firms in the state, with just two based in Fairfield County, were awarded this esteemed designation. Additionally, Mr. Mott and Mr. Hermenze received individual rankings in the category of Private Wealth Law and Mr. Brown received a ranking in the category of Private Wealth Law Disputes. Mr. Brown is one of only four private wealth dispute lawyers in Connecticut to achieve this ranking. *For more information on the Chambers selection process, visit https://chambers.com/research/methodology.*

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