



SOUTHPORT HARBOR

Dear Clients & Friends,

We have prepared this annual update to share firm news and inform you about legal developments, many of which relate to today's news headlines. The issue covers topics ranging from changes in Connecticut gift and estate tax exemptions to the benefits of investing in new opportunity zones. We also proudly announce that four of our talented attorneys have been named principals of the firm.

Over the past year, we have encountered the pitfalls of Do-It-Yourself (DIY) online legal services firsthand with a handful of client engagements that required expensive clean up as a result. In one case, a DIY estate plan using online forms led to a litigious estate settlement that caused legal fees in excess of \$200,000. In another case, a real estate transaction grew more complex because our client previously settled an estate without an attorney and additional probate court work was necessary years later in order to clear title on the property being sold. These experiences highlight the importance of having real legal representation.

In closing, we hope the content of this update is useful to you and reflects the unique and complementary experience and skills our attorneys provide to clients. We are thankful for the confidence and trust you place in us, year after year, and it is our pleasure to be of assistance. We are excited to introduce an electronic newsletter this spring as an additional means to share important content related to legal developments and firm news. If you wish to opt-in to receive our electronic newsletter, send us a note at [info@brodywilk.com](mailto:info@brodywilk.com). Finally, remember to follow us on LinkedIn, Twitter and Facebook.

Kind Regards, Brody Wilkinson PC

## Major Increases In Connecticut Gift And Estate Tax Exemptions

**IN OUR SPRING 2018 NEWSLETTER**, we explained the major changes in the Connecticut and federal gift and estate tax exemptions due to legislation passed in late 2017. Connecticut has now made further changes to the gift and estate tax. Under Public Act 18-81 signed into law in May 2018, the Connecticut exemption amount is as follows for taxable gifts made or decedents dying in the following years:

- \$2,600,000 in 2018
- \$3,600,000 in 2019
- \$5,100,000 in 2020
- \$7,100,000 in 2021
- \$9,100,000 in 2022
- Match the federal exemption amount in 2023 and future years

The federal exemption is doubled for the years 2018 through 2025 and adjusts for inflation each year. In 2019, the federal exemption is \$11,400,000. Therefore, starting in 2023, the Connecticut exemption amount will be \$11,400,000 (adjusted for inflation). However, both the federal and Connecticut exemption will be approximately \$5,700,000 (adjusted for inflation) starting in 2026 unless new legislation is passed.

There had been some confusion as to the applicable Connecticut exemption since two different (and inconsistent) bills were passed in May 2018 and signed into law. However, under Connecticut procedural rules,

the later passed bill, Public Act 18-81, controls (unless new legislation is passed which changes this result). In any case, the maximum combined Connecticut gift and estate tax has been reduced from \$20,000,000 to \$15,000,000 effective 2019 (the tax due on an estate of around \$129,000,000 in 2019).

Please see the Spring 2018 newsletter ([https://brodywilk.com/wp-content/uploads/2018/03/BWclientUpdateSpring18\\_9.pdf](https://brodywilk.com/wp-content/uploads/2018/03/BWclientUpdateSpring18_9.pdf)) for a discussion of the lack of "portability" of the Connecticut exemption between spouses and the continued benefits of credit shelter trusts in order to take advantage of each spouse's exemption, as well as a discussion of how the increased exemptions may affect your estate plans. We would be happy to assist if you wish to review or change your estate plan in light of the new tax law changes. *For more information, please contact Lisa F. Metz (lmetz@brodywilk.com).*

## Why Now Is The Right Time To Invest In Opportunity Zones

**ONE OF THE LESSER-KNOWN CHANGES FOUND** in the Tax Cuts and Jobs Act of 2017 is the establishment of qualified opportunity zones ("QOZs"). QOZs were created to encourage private investment in distressed communities throughout the United States while offering the potential for significant tax savings to investors. The Treasury Department has approved over 8,700 opportunity zones throughout the country. In Connecticut, a total of 72 opportunity zones were approved including downtown Danbury, Bridgeport Harbor and South Norwalk. One of the most notable opportunity zones within the tri-state region is Long Island City, New York, where Amazon now plans to establish a second headquarters.

Similar to a 1031 tax-free exchange, investing in a QOZ offers the ability to defer the payment of taxes on capital gains from the sale of an asset (until December 31, 2026). However, it also includes an added advantage of zero capital gains from the eventual sale of a QOZ asset if the new investment is held for at least 10 years.

In order to invest in a QOZ a person must do so through an opportunity zone fund ("OZF"). One can establish a fund by creating a limited liability company or similar entity, or through a financial advisor or real estate developer who are establishing investment funds that qualify as OZFs.

From a tax perspective, the deferral on the sale of a capital asset applies for any capital gain that would be recognized on the sale of any capital asset, such as real estate, stocks, bonds or even artwork, which is subsequently invested into a QOZ asset. Eligible QOZ assets consist not just of real estate, but also interests in a business that operates in a QOZ. For individuals, the rollover must occur 180 days from the date of the sale.

It is important to highlight that the opportunities associated with QOZs will not last forever. To invest in a QOZ you need to do so before June 30, 2027, and, after holding the asset for 10 years, you need to sell prior to the end of 2047, the year the law will currently sunset, to take your tax-free profit. The deferral on capital gains will expire at the end of 2026, so the sooner you act, the longer you can defer capital gains.

The establishment of QOZs present attractive new incentives to investors to revitalize Connecticut's key urban centers. While the rules regarding opportunity zones are still being developed, recently published IRS proposed regulations have provided taxpayers with guidelines for investing in QOZs. To review a complete map of QOZs, visit <https://www.cdfifund.gov/Pages/default.aspx>. *For more information, please contact James M. Powers (jpowers@brodywilk.com).*

## Estate And Trust Planning Issues For Beneficiaries With Opioid Addictions

### THE OPIOID CRISIS IN THE UNITED STATES

presents a growing challenge for both clients and estate planners. Opioids (such as OxyContin or Vicodin) are typically prescribed to treat pain following surgery or injury, or for health conditions such as cancer. In recent years, there has been a dramatic increase in the acceptance and use of prescription opioids for the treatment of chronic pain, such as back pain or arthritis, despite addiction risks and the questionable effectiveness of the drugs. Providers wrote nearly 250 million opioid prescriptions in 2013 - enough for every American adult to have their own bottle of pills. In 2016, over 11 million people were considered to have misused prescription opioids; over 2 million people were diagnosed with an opioid use disorder.

### General Planning Considerations For Beneficiaries With An Opioid Problem

The opioid epidemic impacts everyone, as it is not limited to certain members of a socioeconomic class or race. In the context of estate planning, a person with a prescription painkiller problem is no different than a person with another drug or alcohol addiction. Planning for beneficiaries with this type of problem is challenging because they may ultimately recover and therefore should not be treated differently than other beneficiaries. For this reason, estate planning for these individuals should be flexible.

### Provisions For Beneficiaries With Substance Abuse Problems

Estate plans often include provisions for safeguarding assets in the event a beneficiary develops a substance abuse problem. In this situation, a trust is created for the beneficiary that gives a trustee who is not the beneficiary discretion over distributing assets to or for the benefit of the beneficiary. One of the key considerations in shaping the provision is what standard should be used in the trust for the trustee to make distributions to the beneficiary. For example, a generic

trust provision will typically state that the trustee shall distribute trust assets for the “health, education, maintenance and support” of the beneficiary. Although that language is quite broad, that consideration qualifies as an “ascertainable standard” because for that specific beneficiary, a court could determine whether, given the beneficiary’s standard of living and health and education needs, a distribution of trust assets would be considered reasonable.

The HEMS standard (i.e., “H”ealth, “E”ducation, “M”aintenance, “S”upport) can be tricky for a trustee to navigate in a situation where the beneficiary is misusing resources to support her addiction yet legitimately needs the trust assets for support or health. The trustee now faces a tough dilemma. Estate planners have developed a catch-all provision to give a trustee in these circumstances the power not to distribute assets to a beneficiary with an active opioid or other substance abuse problem. In these situations, the asset distribution standard is switched from HEMS to a much more restrictive standard, giving the trustee the “sole, absolute and uncontrolled” discretion to withhold or distribute trust assets if the trustee feels the beneficiary has a substance abuse problem. The catch-all provision is not perfect in practice. If a beneficiary is one who will receive trust assets when she reaches a certain age, and when she reaches that age, the trustee refuses to distribute the trust assets because the beneficiary has an opioid problem, then the trustee is likely inviting litigation with the beneficiary. That said, the existence of such a provision in a trust provides the trustee with some mechanism not to distribute assets to a beneficiary with a known drug problem.

In planning instances where there is a beneficiary with a known existing substance abuse problem, it is common sense to create a Will or trust which does not distribute assets outright to the beneficiary. If the client wants to give the trustee maximum control over the trust assets, with the ability not to distribute assets, the planner will likely not use the HEMS distribution standard. Typically, the planner will use the “sole, absolute and uncontrolled” distribution standard so that the trustee can prevent trust assets from being used by the beneficiary for opioid abuse. In other words, the planner wants to give the trustee the ability to turn the money spigot off. Armed with this extended discretion standard, the trustee is still required to exercise good faith, but the known existence of an opioid problem is likely a valid reason not to make distributions to an addict.

The use of a “sole, absolute and uncontrolled” discretion standard is useful also because in the event the beneficiary with an opioid disorder overcomes her problem, the client has language within the trust to allow the trustee to terminate the trust in favor of the beneficiary or make generous distributions. The more discretion the trustee has, however, the tougher the trustee’s job.

Unfortunately, in today’s world, almost everyone knows someone with a substance abuse problem. It is crucial that clients with loved ones who suffer from addiction address what types of planning would work best for them. *For more information, please contact Douglas R. Brown (dbrown@brodywilk.com).*

## Key Considerations In Executive Severance Agreements

### THE TERMINATION OF AN EXECUTIVE’S EMPLOYMENT

by his or her employer is often accompanied by the offer of a severance package for the departing executive. It is crucial for the executive to fully understand the respective rights and obligations of the parties, both to guide the executive’s subsequent employment search and to negotiate more favorable severance terms. Accordingly, here are three key considerations for any executive in evaluating a severance offer:

#### Identify All Pertinent Documents

For most executives, there are a number of agreements between the employer and the executive that contain legal obligations and restrictions that should be considered in the context of a severance offer. The following documents should be identified and gathered: any employment agreements and/or letters offering employment or describing terms of employment; any agreements addressing non-competition, non-solicitation and confidentiality (if separate from an employment agreement); any executive severance plan or personnel policy dealing with severance and termination; and any stock, phantom stock, equity or bonus plan documents. Once an executive’s existing rights and obligations have been identified, the terms of the severance offer can be fairly evaluated.

#### Consider Stock Options And Bonuses

Although severance packages are often judged in terms of severance pay, that is merely one aspect of the financial consideration. An executive must consider the effect of the termination on his or her complete compensation package. For example, does the executive own restricted stock and, if so, what happens to the stock upon termination? Also, an executive should determine any bonuses to which he or she would have been entitled. Understanding the compensation opportunities lost can provide a persuasive basis upon which to negotiate a more favorable package. Moreover, it may be an easier “ask” to request the accelerated vesting or the extension of a period to exercise an option rather than arbitrarily requesting additional months of severance pay. Similarly, requesting the payment of a bonus (or pro rata portion) should be considered by the executive.

#### Evaluate Restrictive Covenants

Executive severance agreements typically include or reaffirm existing restrictive covenants, such as non-competition, non-solicitation (of customers and employees) and confidentiality covenants, and typically include non-disparagement clauses. An executive must anticipate the effect of these restrictions on future employment opportunities and consider negotiating shorter restricted periods, a narrow scope of restricted activities (such as limiting a non-compete to the division for which the employee worked) or additional

severance pay to mitigate these limitations. In addition, the executive must evaluate the consequences for violating a restrictive covenant and the employer's rights in such a scenario.

These considerations are by no means exhaustive but are critical areas to be contemplated in the context of executive severance agreements and negotiations. *For more information, please contact Daniel B. Fitzgerald (dfitzgerald@brodywilk.com).*

## GDPR Compliance Issues For Companies With European Customers

**THE GENERAL DATA PROTECTION REGULATION (GDPR)** is a comprehensive set of European Union (EU) data protection rules that became effective in May 2018. The GDPR applies to any company regardless of where it is located (including any US-based company) that collects, maintains or uses any personal data belonging to EU citizens. Failure to comply with the GDPR's requirements can subject your company to fines of up to €20 million (approximately \$23 million) or 4% of your company's annual global revenue, whichever is higher. Businesses with less than 250 employees are exempt from some of the GDPR's requirements but they still must comply with some of the more challenging aspects of the law. If your company is or may be handling the personal data of EU citizens, you should ensure that it is GDPR compliant to avoid any negative consequences.

In order to comply with the GDPR's requirements, your company must, among other things, do all of the following:

### Obtain Consent

Companies must obtain the consent of each EU citizen whose personal data they are collecting or processing. The consent must be clear and affirmative – meaning that a non-response or failure to object to a request for consent is not good enough. This is why many companies have added GDPR notices to their websites which require their website user to click a button consenting to the use of their personal data.

### Grant Access To Personal Data

EU citizens can request copies of their personal data that the company has collected or processed. The company must provide the copies for free within one month of the request and the personal data must be provided in a commonly used format.

### Delete Personal Data When Requested

EU citizens can request that a company delete their personal data and they can also request that the company stop sharing their personal data with any third parties. A citizen's consent to use personal data can be revoked at any time.

### Notify Any Data Breaches

If a breach of personal data belonging to EU citizens occurs, the company must notify the applicable EU agency within 72 hours of the breach. In some scenarios, the company must also notify the individuals affected by the breach.

### Implement Data Security Procedures

Companies must implement GDPR-compliant policies, procedures and systems. They must also take appropriate measures to ensure the personal data they collect is only used for its intended purpose.

### Appoint A Data Protection Officer

Companies collecting or processing EU citizens' personal data must appoint a data protection officer (DPO). The DPO can be a member of the staff or an outside contractor.

Obtaining GDPR compliance is a difficult process. Once compliance has been established, your company should also implement appropriate policies and procedures to ensure that it will be maintained on an ongoing basis. In order to ensure that your company is complying with the GDPR, or to help determine whether your company needs to comply with the GDPR, you should consult with an attorney who is familiar with its requirements. *For more information, please contact Mark W. Klein (mklein@brodywilk.com).*

## New Tax Law Impacts Pass-Through Entities In Connecticut

**ON MAY 31, 2018, CONNECTICUT PASSED A LAW** that changes how Connecticut taxes income earned by pass-through entities. The law is effective for tax years on or after January 1, 2018. It affects partnerships and S corporations, including limited liability companies treated as partnerships and S corporations for federal income tax purposes.

In the past, an entity's income was passed through to an entity's individual partners, who were then required to pay tax on their distributive shares. Now, the pass-through entity itself is responsible for paying tax on its own income at the rate of 6.99% and an amount equal to 93.01% of an entity's income is then passed through to the individual partners. Pass-through entities must make four estimated payments on its tax liability, each one generally equaling 22.5% of the pass-through entity's tax liability. For calendar-year entities, estimated payments must be made by the 15th day of April, June, September and January.

To avoid double taxation, the individual partner receives a credit based on his or her distributive share of the tax paid by the pass-through entity that can then be claimed on the individual partner's Connecticut income tax return. The benefit of paying this tax at the business level is that the tax is fully deductible from federal income taxes as a business expense. This mitigates the burden of recent

Federal tax law changes that limit the total amount of state and local tax deductions individual taxpayers can take on their federal tax returns to \$10,000. By making income taxable at the business level, the burden is shifted off of individual taxpayers and the tax paid is deductible.

It is important to note that this new law does not apply to publicly traded partnerships, single member LLCs or sole proprietorships. Accordingly, clients may want to consider the structure of their business entities and whether this change to the pass-through entity tax will affect their businesses. *For more information, please contact Robert L. Teicher at (rteicher@brodywilk.com) or Alyssa M. Vesco (avesco@brodywilk.com).*

## Brody Wilkinson Announces Four New Principals

It is with great pleasure that we congratulate our newest principals **Daniel B. Fitzgerald, Mark W. Klein, Lisa F. Metz** and **Alyssa V. Sherriff** who have become integral members of the Brody Wilkinson team. Over their many years of practice at the firm, they have developed a remarkable level of both legal skills and client service.

**DANIEL B. FITZGERALD** is a member of the firm's Business and Dispute Resolution Groups. His practice is focused in the areas of employment law, general business law and commercial disputes. Mr. Fitzgerald counsels employers and executive-level employees in a wide range of employment matters including non-solicitation and confidentiality agreements, severance agreements, employment handbooks, compliance with state and federal law, hiring and discharge issues, and sexual harassment prevention and investigations. In addition, he frequently negotiates employment-related agreements and represents clients in employment litigation matters. Mr. Fitzgerald also provides outside general counsel services to various business clients, including those in the sports, health and fitness, and manufacturing industries. In this role, he handles contract issues, corporate governance and compliance and often assists clients with risk and litigation management. An experienced litigator, Mr. Fitzgerald has represented clients before the Connecticut Commission on Human Resources and Opportunity (CHRO), Connecticut Department of Labor, Connecticut Superior Courts, Connecticut Appellate Court, U.S. District Court, U.S. Bankruptcy Court and Statewide Grievance Committee in various matters. In both his employment and business practices, he applies his litigation experience to assess risk and proactively resolve problems.



**MARK W. KLEIN** is a member of the firm's Business and Real Estate Groups. His primary practice areas include mergers and acquisitions, business transactions, securities law, general contract matters, commercial real estate transactions, franchise law and entertainment law. As part of his practice, Mr.



Klein represents business owners in all stages of the business cycle. He assists start-up companies with forming business entities and raising seed money from investors. He helps businesses grow and develop by preparing operating agreements that govern the company's operations and all necessary contracts specific to the company's industry. These include but are not limited to supply and distribution agreements for manufacturing companies, service agreements for service providers, terms of use and privacy policies for online retailers and leases for commercial and residential real estate holding companies. Mr. Klein also creates business succession plans to transition the ownership of family-owned businesses to next generations. In addition, he helps many business owners successfully sell their assets or equity interests, often in multi-million dollar deals that involve complex elements such as earn out payments and escrowed funds.

**LISA F. METZ** is a member of the firm's Trusts & Estates Group. She practices in the areas of estate planning, trust and estate administration and estate settlement in Connecticut and New York. Ms. Metz represents a range of clients, including high net worth individuals who are providing for multiple generations, recently divorced women and couples with young children. For all clients, she takes the time to ensure that their questions are answered and they fully understand their options. She has significant experience drafting sophisticated and flexible estate planning documents to accomplish goals such as asset protection (including working with counsel in states such as Delaware) and estate and income tax minimization. She also advises clients with existing family trusts regarding how the trusts may be administered to address changing needs.



**ALYSSA V. SHERRIFF** is a member of the firm's Trusts & Estates Group. Ms. Sherriff practices in the areas of estate planning, trust and estate administration, and elder law. In her estate planning practice, she advises individuals and families with varying estate planning needs and goals. Her clients range from high net worth individuals implementing sophisticated estate plans to younger individuals looking to put together a simple estate plan for the first time. She assists clients with implementing tax-efficient estate and gift tax planning. When working with clients, her goal is to make the process approachable and to work directly with them to ensure they understand the plan is being put in place and that the documents truly reflect their wishes. Ms. Sherriff also guides clients through all phases of estate administration including probate and preparation of estate tax returns. As part of her elder law practice, she works with those dealing with long-term care issues for loved ones by helping with Medicaid applications, reviewing nursing home contracts, and planning for potential incapacity.



## Representative Matters

We represented the principals of a media strategy and buying agency in connection with their sale of a controlling interest of the company's equity to a strategic buyer. The multi-million dollar sale included a two-year earn out provision. As part of the transaction, the principals entered into employment agreements with the company. **Thomas J. Walsh, Jr.** and **Mark W. Klein** worked on this matter.

We successfully negotiated the resolution of a dispute over \$1 million of tangible personal property where our client, a co-trustee and beneficiary, was cleared of any alleged wrongdoing involving the management of her father's tangible assets. **Douglas R. Brown** and **Heather J. Lange** worked on this matter.

We represented a manufacturer of natural health products before the Connecticut Appellate Court in a successful appeal which, in part, made new procedural law in Connecticut. The appeal arose from the trial court's dismissal, on jurisdictional grounds, of our client's breach of contract claim against an out-of-state defendant. On appeal, we argued that Connecticut courts had not articulated the standard of proof by which a plaintiff must establish personal jurisdiction to defeat a motion to dismiss filed by an out-of-state defendant. Further, we argued that in the absence of such a standard, the court should apply the prima facie standard that is employed by the federal courts and on occasion, the Superior Court. The Appellate Court agreed on both counts and remanded the case to the Superior Court for further proceedings. **Thomas J. Walsh, Jr., Stephen J. Curley** and **Daniel B. Fitzgerald** worked on this matter in conjunction with the client's general counsel.

We represented an executive in connection with the investigation and resolution of a sexual harassment claim and the negotiation of a substantial severance agreement. **Daniel B. Fitzgerald** and **Thomas J. Walsh, Jr.** worked on this matter.

We represented a fiduciary son in the successful resolution of his mother's estate tax audit involving holdings in a private equity fund. **Douglas R. Brown** worked on this matter.

We represented a buyer in a particularly complicated short sale of a property in Southport that was significantly underwater as well as encumbered by two mortgages and three IRS liens. With patience and perseverance, we kept the transaction alive while the seller slowly negotiated the buyer's offer with multiple lien holders. As the process unfolded, we also helped our client with various temporary housing rentals. Almost six months later, we successfully closed the transaction for a very happy client. **Brian T. Silvestro** and **Alyssa M. Vesco** worked on this matter.

We assisted a business consulting firm in connection with reorganizing its business model in order to be in compliance with independent contractor regulations. **Thomas J. Walsh, Jr.** and **Daniel B. Fitzgerald** worked on this matter.

We successfully represented a surviving spouse in probate court to receive a multi-year family support allowance for her and her sons. **Douglas R. Brown** and **Alyssa V. Sherriff** worked on this matter.

We drafted multiple athlete sponsorship agreements for a Connecticut-based sports supplement brand. **Daniel B. Fitzgerald** worked on these matters.

We assisted a Division 1 athlete with the successful appeal of a decision cancelling our client's athletic scholarship. **Daniel B. Fitzgerald** worked on this matter.

## Accolades & Credits

**Brody Wilkinson** was named to the 2019 "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 plus a Tier 3 ranking in the area of Litigation – Trusts and Estates in the Metropolitan Stamford region. Firms included in the 2019 "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>.*

**Five Brody Wilkinson lawyers** were selected by their peers for inclusion in the 25th Edition of *The Best Lawyers in America*® 2019. **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; **Peter T. Mott** and **Ronald B. Noren** were selected in the field of Trusts and Estates; and **James E. Rice** was selected in the field of Energy Law. *Best Lawyers*® lists are compiled based on an exhaustive peer-review evaluation. For the 2019 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>.*

**Seven Brody Wilkinson lawyers** were recognized in 2018 by Super Lawyers. **William J. Britt** (Estate Planning & Probate), **Douglas R. Brown** (Estate Planning & Probate), **Stephen J. Curley** (Business Litigation), **Barbara S. Miller** (Environmental), **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 seven attorneys were featured in a special supplement of the November 2018 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](https://www.superlawyers.com/connecticut/selection_details.html).*

**Brody Wilkinson's Trusts & Estates practice** and **Peter T. Mott** were recognized in the *Chambers High Net Worth 2018 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. Mr. Mott received a "Band 1" ranking as a practitioner in the category of Private Wealth Law. He is one of seven private wealth lawyers in the state to achieve this highest ranking. *For more information on the Chambers selection process, visit <https://chambers.com/research/methodology>.*

**Thomas J. Walsh, Jr.** was elected to the Business Law Section Council of the American Bar Association (ABA) for a term of three years. He continues to serve as a Fellow of the American Bar Foundation. In addition, Mr. Walsh was re-appointed as a member of the Fairfield Museum and History Center's Board of Directors and chair of its Nominating Committee. He also spoke on a panel on "Best Practices for High Profile or Crisis Situations" at the 2018 Primerus International Convocation in Miami, Florida.

**Peter T. Mott** was elected to the Board of Regents of the American College of Trust and Estate Counsel (ACTEC).

**Douglas R. Brown** spoke on "Estate and Trust Planning for Beneficiaries with Opioid Addictions" at the 2018 Connecticut Legal Conference sponsored by the Connecticut Bar Association in Hartford, Connecticut.

**Brian T. Silvestro** was elected to serve a second term as chair of Leadership Greater Bridgeport, a program operated by the Bridgeport Regional Business Council to expose future business leaders to the greater Bridgeport region. In addition, Mr. Silvestro was selected by the Fairfield Board of Realtors to teach an introductory course to new realtors on the role of a lawyer in a residential real estate transaction and how this role overlaps with the role of a broker.

**Robert L. Teicher** attended the 2018 New York University Institute on Federal Taxation, the leading annual national conference for tax lawyers. The conference provides high-level updates, practical advice and in-depth analysis of the latest trends and developments from leading experts in all areas of tax law.

**Heather J. Lange** spoke on "Estate Planning for Actors and Athletes" at the 2018 Connecticut Legal Conference sponsored by the Connecticut Bar Association in Hartford, Connecticut.

**Peter T. Mott** and **Jennifer A. Basciano** edited the 2018 supplement to *A Practical Guide to Probate in Connecticut*, originally published by MCLE New England in 2013.

**Daniel B. Fitzgerald** published an article entitled "Today's Use of Social Media Blurs Lines with Non-Solicitation Covenants" in the 2018 Spring issue of *Primerus Paradigm Magazine*.

## In The Community

Throughout the years, Brody Wilkinson has been honored for its work in the community. 2018 was no different, as we proudly supported an eclectic mix of cultural and professional organizations that are making a vital difference. A handful of opportunities that we are excited to highlight include:

BW sponsored an Emerging Artist Music Series at Fairfield Theatre Company giving a leg up to six fresh performing artists including Stars, The Oh Hellos, New Politics, Lawrence, The Floozies and The Hunts.

BW was the main sponsor of Fairfield County's Community Foundation's Annual Professional Advisors Council Breakfast in support of the Foundation's goal to close the opportunity gap in Fairfield County by eliminating disparities in income, education, employment, housing and health through philanthropy.

BW was a sponsor of the Fairfield Museum and History Center's Annual Gala which raised critical funds to support the programming that this community anchor provides year-round to foster the cultural and educational life of greater Fairfield.

BW sponsored the annual Connecticut Bar Association's Women in the Law Golf event at Lyman Orchards which involved tailored golf instruction, a 9-hole game and a lunch presentation on the usefulness of golf for networking in the legal profession.

Brody Wilkinson was a sponsor of Skating On Sherman Green II, an event presented by AI's Angels and LIVFREE in downtown Fairfield that featured a large synthetic ice rink, music, hot chocolate, local food trucks and other outdoor family activities.

## Trusted Advisors, Practical Solutions

### ATTORNEYS

Jennifer A. Basciano  
William J. Britt  
Douglas R. Brown  
Seth L. Cooper  
Stephen J. Curley  
Daniel B. Fitzgerald  
Justin L. Galletti  
Mark W. Klein  
Heather J. Lange  
Lisa F. Metz  
Barbara S. Miller  
Peter T. Mott  
Ronald B. Noren  
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James E. Rice  
Alyssa V. Sherriff  
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