BRODY WILKINSON PC
ATTORNEYS AND COUNSELORS AT LAW

ANNUAL CLIENT NEWSLETTER 2025

SOUTHPORT RECEPTION AREA

Dear Clients & Friends,

We are delighted to publish the 2025 edition of our Client Newsletter. As we look back on the past year, we are proud to share several key accomplishments, successes and milestones — including the launch of our new website. Created with our clients in mind, the updated platform offers a more intuitive experience, enhanced functionality and a fresh, modern design. These achievements reflect the hard work and dedication of BW's talented team of attorneys and staff, whose commitment to excellence remains our greatest strength.

This issue covers a range of topics, including a U.S. Supreme Court decision affecting closely held corporations and life insurance-funded buy-sell agreements, the benefits of the new Connecticut decanting statute, an analysis of disclaimer trusts versus credit shelter trusts for married couples, a recent court decision that may impact domicile planning for estate tax purposes, as well as the latest on the Corporate Transparency Act and its reporting requirements. Additionally, we honor **Brian T. Silvestro** who recently changed his status at the firm after 50 years of client service, while highlighting other noteworthy news.

We hope you find this content both valuable and engaging. It showcases the unique and complementary skills our attorneys bring to clients. If you wish to opt-in to receive our digital client updates, please complete the news sign-up form on the BW website and remember to follow us on LinkedIn, X and Facebook. We are grateful for your continued trust and support.

Best Regards,

Brody Wilkinson PC

2507 Post Road, Southport, CT 06890 tel: (203) 319-7100 fax: (203) 254-1772
60 East 42nd Street, 46th Floor, Suite 19, New York, NY 10165 tel: (212) 661-2280
www.brodywilk.com

FinCEN Issues Interim Final Rule On CTA Reporting Requirements

FOR THOSE WHO HAVE CLOSELY FOLLOWED THE MANY TWISTS AND TURNS surrounding the Corporate Transparency Act over the past year, it may come as no surprise that there is yet another change to its reporting requirements — regardless of whether this latest change lasts. On March 21, 2025, FinCEN issued an interim final rule removing the requirement for U.S. companies and U.S. persons to file their BOI reports with FinCEN pursuant to the CTA.

Consequently, only foreign entities that meet the definition of a "reporting company" under the CTA and do not otherwise qualify for an exemption from its reporting requirements will be required to file BOI reports with FinCEN. The deadline for foreign reporting companies to file their BOI reports with FinCEN is the later of April 25, 2025, or 30 days after the effective date of their registration to do business in the United States. Foreign reporting companies are not required to report the applicable owner information for any of their beneficial owners who are U.S. persons.

For the purpose of the interim final rule, the term "U.S. company" includes all entities that were created in the United States, including those that were previously considered "domestic reporting companies" under the CTA. "U.S. persons" includes United States citizens and people who have been lawfully admitted for permanent residence in the United States. As such, almost all of our clients will now be exempt from the BOI reporting requirements under the CTA.

We expect that FinCEN's interim final rule may be challenged in court. There is also legislation pending in Congress that would amend or repeal the CTA, which is the basis for FinCEN's authority to issue the interim final rule. Additional legislation may be introduced in response to the interim final rule. It is also possible the final rule that will be issued by FinCEN, following a public comment period, will reimpose the BOI reporting requirements for U.S. companies and U.S. persons. For these reasons, U.S. business owners should stay abreast of future developments regarding the CTA in case its status changes once again. *For more information, please contact Mark W. Klein (mklein@brodywilk.com) or another BW attorney.*

Recent Court Decision Draws Attention To Domicile Planning For Estate Tax Purposes

FOR THOSE WHO SPLIT THEIR TIME BETWEEN CONNECTICUT AND ANOTHER STATE, a recent Connecticut court case offers a cautionary tale. Changing a driver's license and limiting one's time in Connecticut to less than 6 months per year may not be enough to anchor one's residency in another state for estate tax purposes.

Consider *Leslie B. Daniels, Executor of Estate of Jack Anderson v. Commissioner of Revenue Services*. Mr. Anderson was a Connecticut resident from 1957 to 1970. He relocated to Tennessee in 1970, but years later, after a financial windfall in the health care industry, he began dividing his time between Connecticut, Florida and Arizona.

At his death in 2015, Mr. Anderson spent on average 5½ months per year in Connecticut, 3½ months in Florida, and the remainder of his time in Arizona. He had taken the usual administrative steps to establish his domicile in Florida, including changing his driver's license and voter registration.

The Connecticut Department of Revenue Services (DRS) was not persuaded that Mr. Anderson was a Florida resident and assessed an estate tax of $6 million. His executor appealed. The *Daniels* court found that:

1. "... one-time, administrative tasks accomplished with little more than an afternoon's or a day's effort, [which] carry little practical significance in or impact on Mr. Anderson's day-to-day life favor Florida;"
2. "... personal, social and property connections favor neither Connecticut nor Florida because Mr. Anderson maintained essentially equal connections in each state;"
3. "... time spent in each state favors Connecticut."

The court affirmed the $6 million estate tax and stated, "where Mr. Anderson chose to spend his time is a more persuasive indicator of Mr. Anderson's intent, [and] prevent[s] the court from concluding [the DRS determination] was erroneous and unreasonable."

The Daniels case has been appealed to a higher court. Until we have more clarity, individuals are taking a risk if they claim to be domiciled in another state but spend more time in Connecticut than in any other state. As demonstrated by the outcome of this case, administrative acts such as changing one's driver's license and voter registration to a different state most likely will not outweigh the (potentially determinative) factor of "time spent in Connecticut." *For more information, please contact Heather J. Lange (hlange@brodywilk.com), Isaac B. Ellman (iellman@brodywilk.com) or another BW attorney.*

2507 Post Road, Southport, CT 06890 tel: (203) 319-7100 fax: (203) 254-1772 ♦ 60 East 42nd

Understanding The Supreme Court's Decision In Connelly v. United States: Implications For Business Owners

IN JUNE 2024, THE U.S. SUPREME COURT DELIVERED A UNANIMOUS DECISION in *Connelly v. United States*, a case that carries significant ramifications for business owners, particularly those with closely held corporations employing life insurance-funded buy-sell agreements. The Court ruled that life insurance proceeds received by a corporation to redeem a deceased shareholder's shares must be included in the corporation's fair market value when determining estate taxes. The decision was a surprise to many who had previously thought that the value of life insurance proceeds would not be included in a corporation's fair market value.

Case Background

The case involved Crown C Supply, a family-owned building supply company in St. Louis, Missouri, owned by brothers Michael and Thomas Connelly. They had a buy-sell agreement stipulating that upon the death of one brother, the surviving brother could purchase the deceased's shares; if declined, the corporation was obligated to redeem the shares using life insurance proceeds. After Michael's death in 2013, Thomas chose not to purchase the shares, leading the corporation to redeem them using $3 million from life insurance proceeds.

Legal Dispute

The estate reported the value of Michael's shares as $3 million, corresponding to the redemption price. However, the IRS contended that the life insurance proceeds should be included in the corporation's value, increasing the valuation of Michael's shares and resulting in an increase in estate tax liability in the amount of nearly $900,000. The estate argued that the redemption obligation should offset the life insurance proceeds, thereby reducing the corporation's value.

Supreme Court's Analysis & Decision

The Supreme Court held that a corporation's contractual obligation to redeem shares does not reduce its value for federal estate tax purposes. The Court reasoned that a fair-market-value redemption does not affect any shareholder's economic interest and the corporation's value remains proportional to its assets before and after the redemption. Consequently, the life insurance proceeds used for the share redemption should be included in the corporation's value, affirming the IRS's position.

Implications For Business Owners

This ruling has significant implications for business owners:

1. **Increased Estate Tax Liability:** Including life insurance proceeds in the corporation's value can substantially raise the estate tax burden on heirs, potentially leading to liquidity challenges.
2. **Reevaluation Of Buy-Sell Agreements:** Business owners should reassess their buy-sell agreements, especially those funded by corporate-owned life insurance, to understand the potential tax consequences.
3. **Alternative Structuring:** Consider cross-purchase agreements, where individual owners hold life insurance policies on each other. This structure can prevent life insurance proceeds from increasing the corporation's value, thereby mitigating additional estate tax liabilities. With respect to companies with more than two owners, other more complex structuring solutions are available.

It is important to note that the increase in the estate tax value of a company's shares resulting from the *Connelly* decision may be irrelevant to the shareholders if they do not face potential estate tax exposure. The federal and Connecticut estate tax exemption amount is currently $13.99 million per person, meaning that a married couple, with proper planning, can shield up to $27.98 million from estate taxation. Under current law, the estate tax exemption will decrease to about $7 million per person as of January 1, 2026, but there is a reasonable chance that the U.S. Congress will extend the higher exemption beyond 2025.

In conclusion, the *Connelly* decision underscores the necessity for meticulous estate and succession planning. Business owners should consult with legal and financial advisors to evaluate existing agreements and explore strategies that align with this ruling, ensuring tax-efficient transitions and preserving business continuity. *For more information, please contact John R. Bambrick (jbambrick@brodywilk.com) or another BW attorney.*

Disclaimer Trusts v. Credit Shelter Trusts For Married Couples

CLIENTS MAY BE CONSIDERING (OR RECONSIDERING) their estate plans given the changes in the estate tax exemption over the years. For example, is a trust for the surviving spouse necessary and, if so, what type of trust? This article outlines the factors that must be contemplated along with the key differences between disclaimer trusts and credit shelter trusts.

If assets are left outright to a spouse, there is no estate tax when the first spouse dies due to the "marital deduction." The first deceased spouse's assets are included in the surviving spouse's estate. Due to "portability" under federal law, a deceased spouse's unused federal estate tax exemption passes to the surviving spouse (with certain caveats) and the surviving spouse will get the benefit of both spouses' federal estate tax exemptions.

However, because there is no portability for the state estate tax exemption or for the federal generation-skipping tax exemption, those exemptions would be wasted if the assets passed outright to the surviving spouse. Instead, the first deceased spouse creates a trust (known as a credit shelter trust) for the surviving spouse (by Will or revocable trust) which holds the amount that can pass free of federal and state estate tax. Those trust assets (no matter how large they grow) will not be included in the surviving spouse's estate. After the surviving spouse's death, those trust assets can continue to be held in generation-skipping lifetime trusts for the children and not be included in the children's estates.

The surviving spouse can have many powers over the trust. The surviving spouse can be the sole trustee and distribute income and principal as long as there are certain restrictions (e.g., can distribute for health, education, maintenance and support; can also distribute up to 5% principal each year without any reason needed). The surviving spouse also can have the power to appoint an independent co-trustee (basically anyone who is not a beneficiary of the trust) who may distribute for "best interests" or even terminate the trust in the future and distribute the assets to the surviving spouse (e.g., if the estate tax were eliminated). In addition, the surviving spouse can be given a "power of appointment" which allows them to change how the trust will pass when the surviving spouse dies, usually limited by the trust terms to their descendants or charities (e.g., if a child has creditor problems in the future, a trust can be created for the child instead of leaving assets outright).

An alternative to the credit shelter trust is a disclaimer trust. The first deceased spouse leaves all assets to the surviving spouse who then has until nine months after the first spouse dies to choose not to accept all of the assets. The disclaimed assets would be held in trust. While the disclaimer trust provides flexibility as to what assets, if any, will be held in trust, this type of trust has some drawbacks. The surviving spouse cannot be given a power of appointment. Another potential problem is that, if the surviving spouse inadvertently exercises any control over an asset after the first spouse dies (e.g., by selling assets or withdrawing money from an account), they cannot later decide to disclaim that asset. For these reasons, the disclaimer trust option may be recommended when there is no expectation that the surviving spouse will disclaim (e.g., because the couple's combined assets are likely to be under one exemption amount), allowing for flexibility in case it is needed. A credit shelter trust is a better option when it is more likely that the trust will be needed in order to use the first spouse's exemption and avoid any estate tax on the surviving spouse's death.

For clients who might move to a state that does not impose an estate tax (such as Florida), the question is whether this should affect whether to include a disclaimer trust or a credit shelter trust. Since it is not uncommon for couples who relocate to Florida (or another tax-friendly state) to later return to Connecticut because their children and grandchildren reside here (or the surviving spouse moves back to Connecticut after the first spouse dies), the possibility of moving out of state, in most cases, should not be a strong factor in this analysis. *For more information, please contact Lisa F. Metz (lmetz@brodywilk.com) or another BW attorney.*

What The New Connecticut Law On Decanting Means For Old Trusts

EFFECTIVE JANUARY 1, 2025, CONNECTICUT CODIFIED THE CONCEPT OF DECANTING. Decanting is the act of "pouring" one old irrevocable trust into a new trust with more favorable terms. Although this was possible to do before, by relying on common law, the new statute gives more structure to what a trustee can and cannot do and the process involved. The statute also authorizes the probate courts to use this method for trusts established under Wills. Today, any Connecticut trust (i.e., a trust which states Connecticut laws govern or which is administered in Connecticut) may use the decanting statute, which is similar to the New York decanting statute codified in 1992.

How Can Decanting "Fix" An Older Trust?

The decanting statute allows an authorized trustee (someone who is not a beneficiary) to move the assets from the older trust into the new trust. The statute does not allow the new trust to add any additional beneficiaries but beneficiaries may be removed. Where the older trust provided the trustee with absolute discretion to make distributions to a beneficiary, the new trust may also provide for a beneficiary to have a power of appointment where they did not have one in the older trust. This means that upon the termination of the trust, that beneficiary can now dictate where the remaining trust assets will be distributed. This can be used as a "back door" means of adding a remainder beneficiary.

Under decanting, the authorized trustee can also extend the trust for a longer period (e.g., an age 30 trust can be extended until the beneficiary's death). The statute also allows the discretion standard for distributions to change but only after the initial time period of the trust is met. For example, if the old trust states that distributions may be made for a beneficiary's health, maintenance, support and education until age 30 and then the balance passes outright, the new trust may say that *after* the beneficiary attains age 30, the trust assets no longer pass outright but shall remain in trust for the beneficiary's lifetime with distributions in the trustee's sole, absolute and uncontrolled discretion. There are also important provisions in the statute to allow a trust for a disabled beneficiary to be added into a special needs trust.

Decanting is not the only way to accomplish the goal of addressing problems with an existing irrevocable trust. In

2507 POST ROAD, SOUTHPORT, CT 06890 TEL: (203) 319-7100 FAX: (203) 254-1772 ♦ 60 EAST 42ND

2020, Connecticut adopted the Uniform Trust Code ("UTC"). The UTC provides other means to amend a trust, such as non-judicial settlement agreements, modification of trusts due to changed circumstances and combination of trusts.

Who Will Be Aware Of The Decanting?

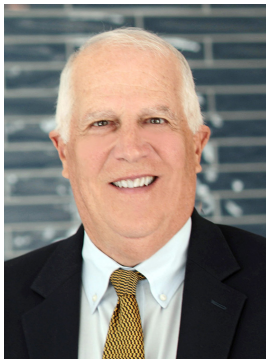
As part of the decanting statute, the settlor (i.e., creator) of the old trust; all beneficiaries and any designated representatives of the old trust; any person who may remove or replace the trustee in the old trust; trustees of the old trust and the new trust; and any person having a power of appointment over the old trust are required to receive copies of the old and new trusts and the decanting instrument 60 days before the decanting can become effective, unless they waive the notice period. No consent is required.

Does Decanting Give The Trustee Too Much Power?

A settlor may assume that the trust document may not be amended since the document itself does not state the various ways that the document may be amended under the law. A settlor who does not want to permit modifications may choose to state that in the trust or to express a material purpose of the trust which cannot be changed. Additionally, decanting generation-skipping tax-exempt trusts may have unintended tax consequences.

In closing, modern trust documents usually build in flexible terms so that decanting might not ever be needed. Decanting provides flexibility for old trust documents which allows a trustee to address unforeseen events or changes in circumstances of beneficiaries to best carry out the settlor's purposes in creating the trust. *For more information, please contact Kimberly T. Smith (ksmith@brodywilk.com) or another BW attorney.*

Brian T. Silvestro: Reflections On The Past & The Future



On January 1, 2025, BW principal **Brian T. Silvestro** announced his retirement, transitioning his status to of counsel. While Brian will no longer be taking on new matters, he will continue to support the firm in this new capacity for the foreseeable future. To mark the occasion, we invited Brian to reflect on the last 50 years and share his plans for tomorrow.

Q: What motivated you to pursue a career in law and how did that motivation mature over the years?

A: I graduated from Wesleyan University in 1970. I always intended to go to law school believing that a legal education would be valuable no matter where my career choice took me. However, I decided to take a gap year before law school and accepted a sales job at Proctor & Gamble. I enjoyed the competition of sales so much that I continued working there while attending law school at night. My experience in sales proved invaluable long after I left the job. The skills I developed — particularly the ability to connect with people and negotiate transactions — helped me create a successful law practice and a strong client base. As my practice progressed, I realized that the most important part of my work was building relationships based on mutual respect and trust. Closings were not won or lost in my mind. They were successfully accomplished to both parties' mutual benefit.

Q: How did the legal landscape evolve during your career and how did you adapt to the changes?

A: I have always practiced residential real estate law. The field itself over time has become increasingly adversarial. I miss the old days when transactions felt more collaborative. Technology has also transformed how law is practiced. Within my specific niche, in-person closings which were once the norm are now the exception. The shift toward remote representation and virtual proceedings accelerated during the pandemic, making the process more efficient but less personal. Despite my nostalgia for the old days, I know my clients appreciate the flexibility and conveniences that technology provides today.

Q: Can you discuss a particularly challenging matter or legal issue you encountered and how you navigated it?

A: Spanning the past 50 years, I have navigated countless challenges. The hardest one involved the sale of a waterfront property in Westport owned by a celebrity client and his wife. The transaction was very complex and contentious, made even more difficult for me to handle due to my mother's health at the time. Yet, my client's empathy and straightforwardness made all the difference. We got through it together because of the mutual trust and respect we built, which was an overarching focus of my practice. I will always remember his authenticity and kindness. I will cherish the enduring friendship we shared until his passing.

Q: Can you share a memorable milestone or highlight that stands out in your career?

A: There have been many milestones and highlights along the way but perhaps the most meaningful has been the response from peers and clients regarding my recent retirement. Being recognized as a good lawyer who will be missed is both humbling and gratifying.

Q: What advice would you give to aspiring lawyers starting their careers today?

A: My advice would be to never lose sight of a lawyer's vital role as a counselor and trusted advisor. I often compared my work to that of a family physician — clients relied on me to look out for them, identify potential issues and help resolve their challenges. Striving to meet their expectations not only strengthened those relationships but also contributed to smoother real estate transactions for all parties involved.

Q: What are you planning to do in your "Third Act?"

A: I am excited to put my basketball coaching experience and school counseling license to use! I will be serving as a volunteer assistant for the local high school basketball team, where I previously spent many years coaching. In this new role, I will be working with both varsity and JV student-athletes, helping them develop their technical skills while also providing general counseling to support their growth on and off the court. In addition, I am currently taking some film and history classes as well as volunteering at a local hospital and the local boys and girls club. Most importantly, I am also looking forward to spending more time with my wife, our four sons and our grandchildren, especially.

Representative Matters

We represented an estate in connection with the sale of an industrial building in excess of 80,000 square feet for approximately $10 million. **Justin L. Galletti** worked on this matter.

We represented a business owner in an exit transaction to the portfolio company of a large private equity firm that included a sale of the business assets and the leasing back of the business locations to the buyer. The consideration for the transaction included an earn-out arrangement and rollover equity in the buyer's parent company. **Thomas J. Walsh, Jr.**, **Mark W. Klein** and **John R. Bambrick** worked on this transaction.

We represented a trustee on a matter involving the new Connecticut decanting statute. The older trust was very rigid and precluded anyone from naming a successor trustee during the settlor's lifetime. The trust also had contingent remainder beneficiaries whom the settlor no longer wanted to benefit. Using the decanting statute, we created a new trust with more liberal terms to allow trustees to name their successors and eliminate the contingent remainder beneficiaries. **Kimberly T. Smith** worked on this matter.

We represented a live entertainment company in its formation of a joint venture with another live entertainment company to own and operate an out-of-state music festival. The transaction included the negotiation of an operating agreement detailing the terms of the management and operations of the joint venture. **Mark W. Klein** and **John R. Bambrick** worked on this transaction.

We represented a brother beneficiary in forcing his sister fiduciary to sell a valuable collection of tangible personal property through a specific auction house. **Douglas R. Brown** and **Daniel B. Fitzgerald** worked on this matter.

We represented a client's mother who created a generation skipping ("GST") trust during her lifetime ("first trust") and another one at her death ("second trust"). The accountant who prepared the estate tax return incorrectly allocated too little GST exemption to the lifetime gifts made to the first trust. The executor relied on this and therefore allocated too much GST exemption to the second trust. We became involved and discovered this error when the second trust was terminating. We figured out the correct amount of GST exemption that should have been allocated to both trusts. This will be useful when the second trust terminates many years from now to avoid any GST tax becoming due. **Kimberly T. Smith** and **Ronald B. Noren** worked on this matter.

We represented a financial sector employee in a separation agreement negotiation securing a severance package exceeding three times the employer's initial offer. **Daniel B. Fitzgerald** worked on this matter.

We represented a decedent's sister and son in navigating several creditor issues and control of estate assets for the benefit of the decedent's children. **Douglas R. Brown** and **Heather J. Lange** worked on this matter.

We represented a developer of innovative multi-family housing in connection with a complex land acquisition involving a merger of parcels, granting of easements and a financing transaction of approximately $9 million. **Seth L. Cooper** and **James E. Rice** worked on this matter.

We represented a corporate client in connection with drafting and negotiating executive employment agreements and restrictive covenant agreements in preparation for a capital investment. **Daniel B. Fitzgerald** worked on this matter.

We represented a cousin fiduciary in a Will contest against two nieces involving the flow of assets in two estates and two states. **Douglas R. Brown** worked on this matter.

We represented a Connecticut manufacturer in an age discrimination claim before the Commission on Human Rights and Opportunities brought by a former employee resulting in a favorable settlement. **Daniel B. Fitzgerald** worked on this matter.

We represented a 50% member of a financial holding company with multiple subsidiary and affiliate companies in dispute with another 50% member resolved by restructuring the governance provisions of the various entities. **Seth L. Cooper** and **James E. Rice** worked on this matter.

Accolades & Credits

Brody Wilkinson was named in the 2025 edition of Best Law Firms® published by Best Lawyers®. Notably, the firm was also recognized with Tier 1 rankings in the

areas of **Business Organizations (including LLCs and Partnerships), Commercial Finance Law, Commercial Transactions/UCC Law, Corporate Law, Litigation — Trusts and Estates, Real Estate Law** and **Trusts and Estates**; a Tier 2 ranking in the area of **Energy Law**; and a Tier 3 ranking in the area of **Appellate Practice** in the Stamford Metropolitan region. Best Lawyers® is the oldest and most respected Purely Peer Review® research and accolades company in the legal profession. The 2025 rankings are based on Best Law Firms' proven methodology that relies on qualitative and quantitative data on legal skillset, achievements and client successes collected through a submission process managed by Best Lawyers. *For more information on methodology, visit https://www.bestlawyers.com/methodology.*

Fourteen of the firm's lawyers were selected by their peers for inclusion in *The Best Lawyers in America*© 2025 edition. In addition, **Peter T. Mott** was named *Lawyer of The Year* in his field of Trusts and Estates within the Stamford Metropolitan Region. **Douglas R. Brown** and **Heather J. Lange** were selected in the fields of Trusts and Estates and Litigation — Trusts and Estates; **Seth L. Cooper** was selected in the fields of Commercial Transactions/UCC Law and Real Estate Law; **James D. Funnell, Jr.**, **David R. Hermenze**, **Edward Marcantonio**, **Lisa F. Metz**, **Peter T. Mott** and **Ronald B. Noren** were selected in the field of Trusts and Estates; **Justin L. Galletti** was selected in the fields of Business Organizations, Closely Held Companies and Family Business Law, Commercial Finance Law, Commercial Transactions/UCC Law, Corporate Law and Real Estate Law; **Mark W. Klein** was selected in the fields of Business Organizations and Closely Held Companies and Family Business Law; **James E. Rice** was selected in the field of Energy Law; **Brian T. Silvestro** was selected in the field of Real Estate 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. For the 2025 edition of *The Best Lawyers in America*©, more than 13.7 million votes were analyzed, which resulted in more than 76,000 leading lawyers being included in the new edition. "Lawyer of the Year" honors are awarded annually to only one lawyer per practice area in each region with extremely high overall feedback from their peers, making it an exceptional distinction. 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 *The Best Lawyers in America*® "the most respected referral list of attorneys in practice." *For more information, visit https://www.bestlawyers.com/methodology.*

Twelve Brody Wilkinson lawyers were recognized in 2024 by Super Lawyers. **Douglas R. Brown** (Estate Planning & Probate), **Seth L. Cooper** (Real Estate), **Stephen J. Curley** (Business Litigation), **James D. Funnell, Jr.** (Estate Planning & Probate), **Justin L. Galletti** (Business & Corporate), **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. In addition, **Lauren R. Cimbol** was recognized as a "Rising Star." 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/about/selection-process.*

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 2024 Guide*, a publication directed specifically at the private wealth market. Brody Wilkinson's Trusts & Estates practice received an eighth consecutive ranking in the category of Private Wealth Law in Connecticut. Only ten firms in the state were awarded this esteemed designation. Additionally, **David R. Hermenze** and **Peter T. Mott** received individual rankings in the category of Private Wealth Law. **Douglas R. Brown** also received a ranking in the category of Private Wealth Law Disputes and is one of only three private wealth dispute lawyers in Connecticut to achieve this ranking. *For more information on the Chambers selection process, visit https://chambers.com/about-us/methodology.*

Brody Wilkinson sponsored the Fairfield Museum's Tavern Night fundraiser honoring the 200th anniversary of the visit to Fairfield by the Marquis de Lafayette, the last living General of the Continental Army from the Revolutionary War. The event raised critical funds for the Museum's exhibitions and education programs.

Ronald B. Noren was named *Volunteer of The Year* by the Connecticut Alliance of YMCAs. He was also elected chairman of the Bridgeport Hospital Board of Trustees Nominating and Governance Committee.

Daniel B. Fitzgerald participated in a panel discussion attended by members of the Association of Corporate Counsel (ACC) on "Protecting the Company From Departing Employees: The FTC, Non-Competes, Trade Secrets and Where We Go From Here," hosted by Primerus and ACC.

Kimberly T. Smith ran the Tokyo Marathon on behalf of Peace Winds Japan, a charitable organization which saves stray dogs from euthanasia and trains many to serve as search and rescue dogs during natural disasters. This is the fourth marathon she has completed.

BRODY WILKINSON PC
ATTORNEYS AND COUNSELORS AT LAW

2507 POST ROAD, SOUTHPORT, CT 06890

Trusted Advisors, Practical Solutions

ATTORNEYS

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

Primerus
Member, International Society of Primerus Law Firms