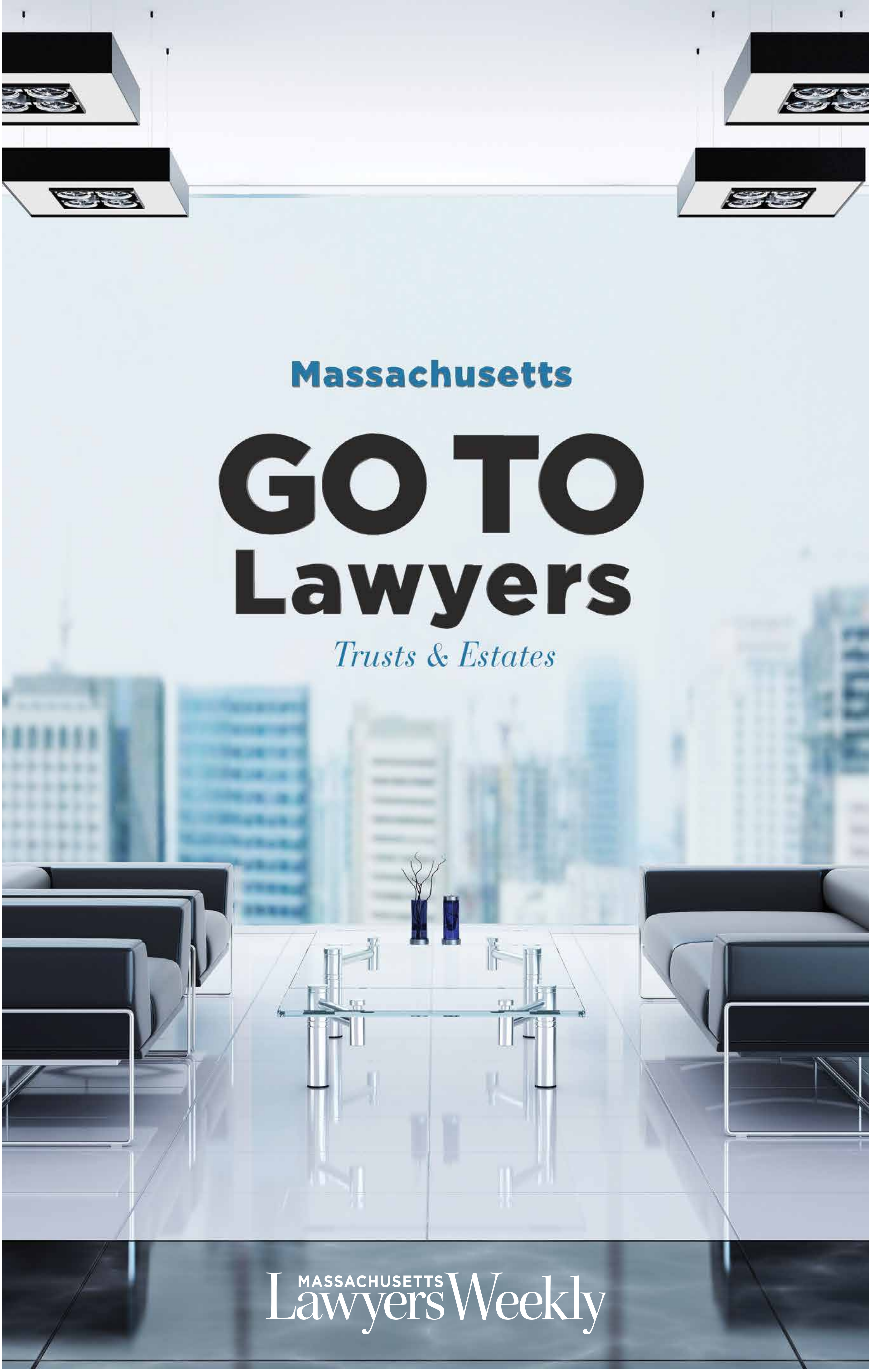
Massachusetts

GO TO Lawyers

Trusts & Estates



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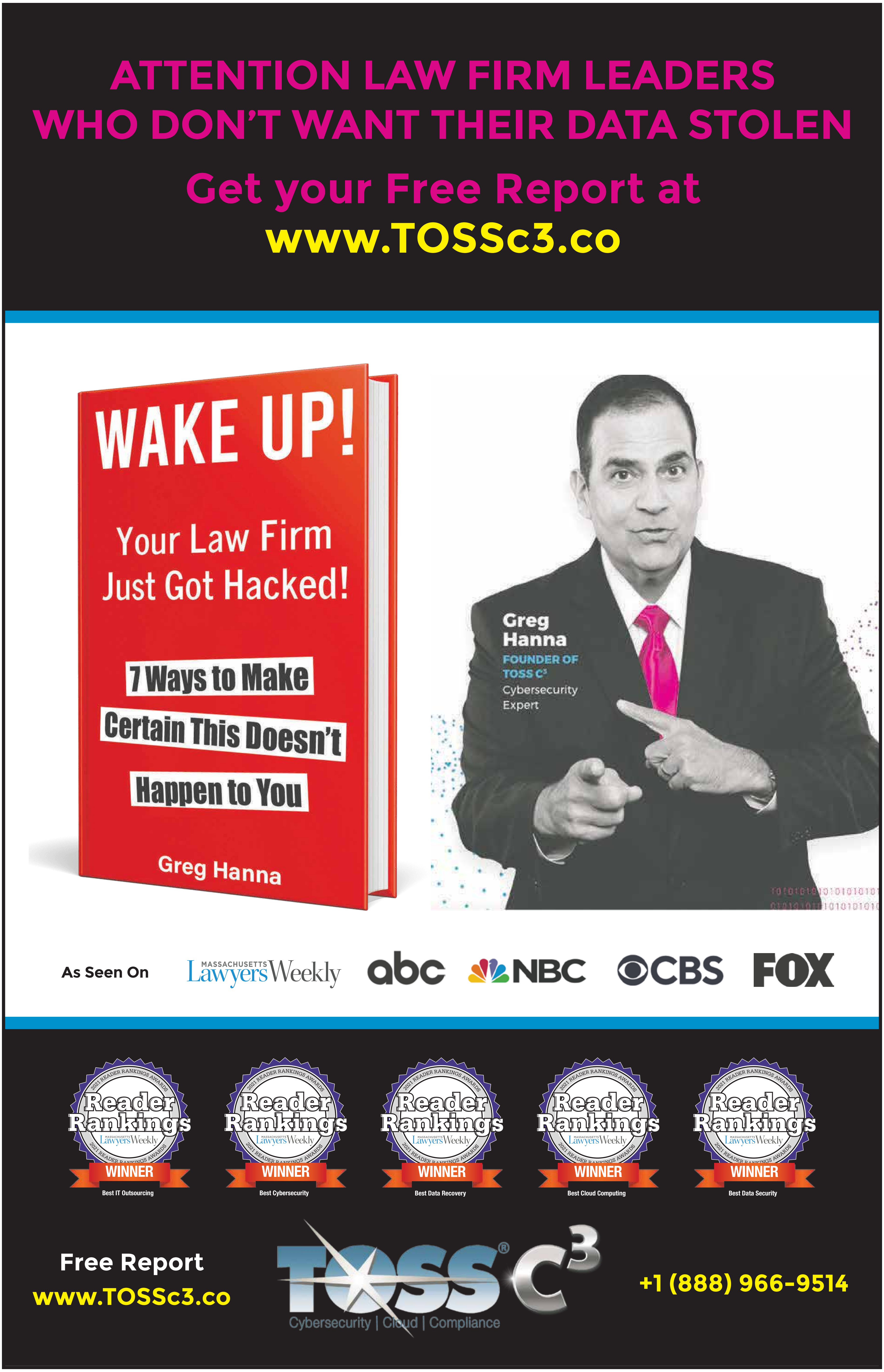
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Letter from the Publisher

Dear readers,

Welcome to Massachusetts Go To Lawyers, a feature we debuted last year to showcase leaders in the Massachusetts legal community by practice area.

For this list, we've chosen to focus on trusts and estates lawyers. The attorneys featured here were all nominated by their colleagues and chosen by a panel from Lawyers Weekly. We expect that some readers will argue that there are some excellent lawyers who should have been included. Let us know! And please nominate them for future lists. Other practice areas, such as health care, tax, and business transactions, will be topics for future editions of Massachusetts Go To Lawyers.

Susan A. Bocamazo, Esq.
Publisher
Massachusetts Lawyers Weekly

2021 Go To Lawyers

MASSACHUSETTS Lawyers Weekly

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BRIAN D. BIXBY

Partner, Burns & Levinson
Boston

In the last 40 years of trust and probate litigation, few Massachusetts attorneys have helped shape the law to a greater extent than Brian D. Bixby.

The former chair of both the private client group and fiduciary litigation department at Burns & Levinson, Bixby concentrates on all aspects of estate planning and fiduciary administration, including mediation, conciliation, Probate Court litigation, appeals, family law, guardianships and conservatorships, and representation of fiduciaries.

Among Bixby's precedent-setting victories was his representation of a woman whose sister died with an estate worth a half-million dollars, virtually all of which went to a state legislator and his top aide, in accordance with the terms of a will drafted by the legislator's friend. When the woman was located six years later, with no precedent for reopening a case after such a lengthy delay, Bixby prevailed by proving lack of notice and compelled the court to reopen the probate, overturn the will, and rule that all funds be returned by the recipients.

Bixby also handled a first-of-its-kind will dispute involving a client who claimed to be the son of a man who had died almost 40 years earlier, with an estate worth more than $8 million. At his client's request, Bixby was able to have the man's body exhumed for a DNA test, which proved the paternity and led to a settlement nearly four decades after the father's death.

In addition to his demanding litigation schedule, which may consist of 30 will disputes at a time, Bixby is regularly tapped to serve as an expert witness at trial, and as a guardian and conservator in trust and probate family law cases involving financial exploitation. Bixby is also regarded as a top mind in fiduciary litigation, a field that features a limited number of expert practitioners. **MLW**

Achievements and professional activities

Former chair, private client group and fiduciary litigation department, Boston office; member, Massachusetts Clients' Security Board; fellow, American College of Trust and Estate Counsel Fellow; accredited estate planner designee, National Association of Estate Planners & Councils; U.S. delegate, XII International Congress on Family Law

ANNA E. BYRNE

Partner, Eckert Byrne
Cambridge

The seed that would become the successful life and legacy-planning firm of Eckert Byrne was planted when its founder, Anna E. Byrne, sought to take her own experience and develop a roadmap for clients who faced similar life circumstances.

Byrne founded her firm with a strong desire to pass on the wisdom and values she had acquired after the loss of her spouse. Now an estate planning attorney with over 25 years of experience and two additional lawyers in the fold, she is fulfilling her vision of running a firm that deals with more than just the transfer of tangible assets.

Byrne takes on a limited number of clients each year, which allows her to focus on working closely with client families in the process of multigenerational wealth transition and helping them navigate the many legal and financial issues that arise. Her stated professional goal is to help her clients express their values and pass them on, along with their assets, with the lowest expense and tax impact possible.

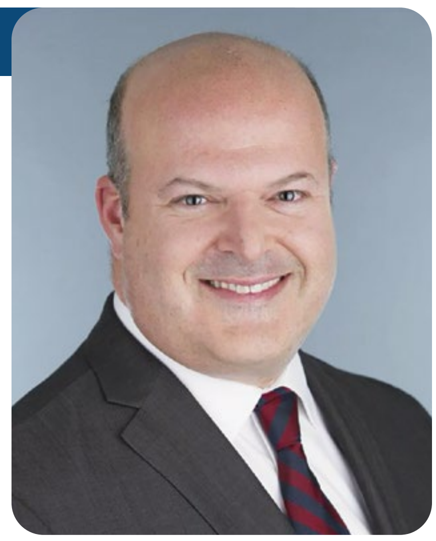
In 2016, Byrne published her first book, "A Widow's Guide," to help women who have lost a spouse navigate the obstacles they encounter in that first difficult year. Earlier this year she penned her second work, "The Inheritor's Guide: A Legal, Financial, and Emotional Guide for Adult Children Managing Their Parent's Legacy." The book serves as a manual for those who have lost a parent and want to gain an understanding of the step-by-step process of transitioning wealth from one generation to the next.

Described by colleagues and clients as a "big-hearted" attorney, Byrne continues to embrace her entrepreneurial spirit. She has made a resolution to make something new every week, which recently has included becoming the queen bee to a Cambridge hive of honeybees, baking fresh bread, making lip balm from scratch, and creating her own body butter. **MLW**

Achievements and professional activities

Honoree, "Top Woman of Law," Massachusetts Lawyers Weekly

STEVEN M. CARR



Partner, Rubin & Rudman
Boston

While the city of Boston has no shortage of top-notch trusts and estates lawyers, only one leads one of the oldest and largest estate planning councils in the country. That attorney is Rubin & Rudman partner Steven M. Carr.

Since July, Carr has served as president of the Boston Estate Planning Council, an active affiliate of the National Association of Estate Planners & Councils comprised of 700 attorneys, accountants, wealth managers, financial planners, and other allied professionals.

Over the last quarter-century, Carr has focused on estate planning, trust administration and business law, working primarily with families, high-net worth individuals, and privately held businesses. He's experienced with the technical, sophisticated aspects of estate, business and tax planning, and holds the designation of accredited estate planner, awarded by the National Association of Estate Planners and Councils.

Carr prides himself on being on being accessible to his clients. He prioritizes clients' specific personal and family dynamics and works to educate them on all their options, communicating the complicated lexicon of estate and business in accessible language.

In addition to a law degree, Carr holds an LL.M. in taxation, and litigated numerous U.S. Tax Court cases while a senior attorney with the Internal Revenue Service Office of Chief Counsel. He also advised and trained IRS agents and officers with respect to issues of tax law and IRS procedure.

Carr is a frequent speaker and author on estate planning, probate administration and business succession planning. He serves as a lecturer for Northeastern University, the Boston Tax Institute, Massachusetts Continuing Legal Education, the Boston Foundation and the BEPC. He has also authored numerous articles and books for various organizations, including Massachusetts Lawyers Weekly and The Boston Foundation. **MLW**

Achievements and professional activities

President, Boston Estate Planning Council; accredited estate planner, National Association of Estate Planners and Councils

LAWRENCE B. COHEN

Partner, Nixon Peabody
Boston

In his longstanding position as a leading Boston attorney trustee, Lawrence B. Cohen has managed over 200 trusts with total assets of more than $600 million.

Cohen's clients are comprised largely of high-net worth individuals seeking financial and estate planning, investment management, and tax planning and preparation. He also represents individuals at institutions seeking advice on estate and charitable foundation administration, as well as related probate transfer tax and income tax issues.

Cohen has prepared comprehensive estate plans for clients with assets ranging from $5 million to more than $100 million, including the administration of estates involving sophisticated post-mortem tax planning, probate litigation, and complex family dynamics.

More specifically, Cohen has built a reputation for negotiating family trust matters that often involve delicate complexities. He is known among his colleagues for seeking solutions for his clients without getting bogged down with distractions. One example involved a case in which the beneficiary of a trust was a young man with severe cerebral palsy. The man had received funds in a personal injury award that Cohen was co-managing. The best representation of Cohen's client meant ensuring that the man's family continued to prioritize his needs, which necessitated careful negotiations in setting up a trust and working to ensure that all parties maintained a positive relationship.

Cohen is an active legal writer, having published articles in the Massachusetts Law Review, the National Law Review, and Trusts and Estates Magazine. MLW

Achievements and professional activities

Member, American College of Trust and Estate Counsel; chair, Jewish National Fund, New England board of directors; member, Temple Beth Avodah board of directors

SARA G. CURLEY

Partner, Nutter
Boston

In her 18 years as an attorney in the private client department at Nutter, Sara G. Curley has built a reputation as a trusts and estates lawyer at the forefront of her field.

As deputy chair of her department, Curley employs sophisticated strategies designed to minimize estate and gift taxes and to achieve probate avoidance. She advises and represents not only executors and trustees, but fiduciaries in estate tax audits with taxing authorities, as well as guardians and conservators of incapacitated adults.

Curley's colleagues notably laud her practice of staying on top of the latest political developments, regulations and laws in an effort to strategically guide her clients toward relevant action in the current environment.

She was elected as a fellow of the American College of Trust and Estate Counsel in 2019, and is an accredited estate planner with the National Association of Estate Planners & Councils.

A former budget analyst for the state Senate Committee on Ways and Means, Curley worked as a legal intern while attending law school at night, and served as a technical coordinating editor of the New England Law Review.

Today, Curley frequently presents on estate planning topics for numerous professional groups, including the Association of Corporate Counsel Northeast, MCLE, the Boston Bar Association, and the Estate Planning Council of Cape Cod. MLW

Achievements and professional activities

Deputy chair, private client department; fellow, American College of Trust and Estate Counsel; member, Greater Boston Fiduciary American Inn of Court; member, Boston Estate Planning Council; member, Boston Probate and Estate Planning Forum; member, Supreme Judicial Court Law Clerks' Society; former co-chair, Boston Bar Association Trusts and Estates Section; former co-chair, BBA Education Committee; former co-chair, BBA Estate Planning Committee; former member, New England Law | Boston board of trustees; former co-chair, REBA Estate Planning, Trusts and Estate Administration Committee; former board member, Massachusetts Appleseed Center for Law and Justice

DENNIS R. DELANEY

Partner, Hemenway & Barnes
Boston

As chair of the private client group at Hemenway & Barnes, Dennis R. Delaney has established himself as a leader in the field, building enduring client relationships that often extend long after the creation of a trust or estate plan.

For over 20 years, clients across the country have appointed Delaney as their family executor, engaging him for complex estate planning, tax advice, wealth management, business succession planning, and tax controversies. He has handled numerous family and charitable trusts collectively worth several hundred million dollars, and frequently works with clients for years, even generations, serving as a long-term trustee, wealth manager and overall family advisor.

Delaney's accomplishments include helping a four-generation family manage several trusts worth over $1 billion by creating a multi-year program involving coordinated distributions to new dynasty trusts established by each family member. He also assisted a public company CEO-turned-entrepreneur in growing his wealth from the low eight figures to well above $100 million through the oversight of private and public investments, and oversaw the business succession and estate planning for a family who owned and operated a $200 million private company.

A frequent contributing author on tax law for Massachusetts Continuing Legal Education, Delaney advises clients on complex tax-planning strategies, including perpetual dynasty trusts, quiet trusts, complex gifting programs, intentionally defective grantor trusts, minors' trusts, grantor retained annuity trusts, qualified personal residence trusts, and charitable programs. He has also handled cross-border estate planning for non-citizens, and has created and administered private foundations, charitable lead trusts, charitable remainder trusts, and donor-advised funds involving tens of millions of dollars. MLW

Achievements and professional activities

Chair, private client group, Boston office; fellow, American College of Trusts and Estates Counsel; member, New Hampshire Trust Council; past co-chair, Estate Planning Committee, Boston Bar Association Trusts & Estates Section

JENNIFER S. EWING

Partner, Ropes & Gray
Chestnut Hill

In a field with clients that span generations, the most successful trusts and estates attorneys must be able to establish a strong rapport not only with the family matriarch, but also with her millennial descendants and everyone else in between. Ropes & Gray partner Jennifer S. Ewing is a T&E lawyer who thrives on working with people from decidedly different demographics, while keeping abreast of the latest developments in the field.

A partner in the firm's private client group, Ewing focuses on working across generations, serving as an informed adviser to implement a family's long-term vision. She regularly works on inter-generational estate planning and has experience cultivating connections with people of all ages, which allows her to act in the varied interests of a wide range of clients. She also keeps a close eye on the most up-to-date trends and proposals, such as the Biden administration's recently proposed reduction in the gift and estate tax exemptions and potential changes to the grantor trust rules.

In addition to her work with families, private equity directors and LLCs, Ewing has experience handling gift programs involving GRATs, post-GRAT GST tax planning, and matters relating to charitable foundations. On one such project involving a donor and community foundation, she created an individualized succession plan for a donor-advised fund, ensuring subsequent generations' involvement in charitable endeavors and maintaining community foundation oversight of the funds.

Ewing is frequently invited to speak on various aspects of trusts and estates law for a range of organizations, including Massachusetts Continuing Legal Education and the Boston Bar Association. MLW

Achievements and professional activities
Co-chair, Public Policy Committee, Boston Bar Association; former co-chair, Estate Planning Fundamentals Committee, BBA; member, Professional Advisor's Committee, The Boston Foundation

JENNIFER T. FLEMING

Partner, Prince, Lobel, Tye
Boston

In the field of trusts and estates law, where a lone-wolf approach can often lead to an incomplete job, Jennifer T. Fleming is regarded by colleagues as the ultimate team player – on a team that extends well beyond the walls of her firm, or even the legal profession.

As evidenced by her ascension to co-chair of Prince Lobel's estate planning, probate disputes, and fiduciary services practice group, Fleming and her colleagues enjoy a strong professional chemistry.

She is equally well regarded, however, for her working rapport with allies in disciplines outside the profession. Noted financial advisors, CPAs and insurance advisors regularly seek her counsel on both shared and outside matters, and for years have depended on her legal insight and guidance to ensure they are on the right path.

In practice since 1999, Fleming specializes in providing for the care of beneficiaries, managing assets, minimizing estate and gift tax, and planning for individuals with special needs, among other disciplines.

She prepares and represents clients in the negotiation of prenuptial agreements and in Probate Court matters, and serves as an individual trustee and provides counsel to other trustees regarding fiduciary obligations. In addition, she has considerable experience representing charitable organizations in obtaining exempt status and filing annual state and federal returns, and in preparing estate and gift tax returns.

Fleming is an active author, having contributed since 2010 to MCLE's "A Practical Guide to Estate Planning in Massachusetts," and is a faculty member on MCLE's "Probate Basics" seminar. She also serves as an instructor for Emerson College's "Estate Planning 101" annual weekend seminar for alumni.

Over the past two years, Fleming has been an advisor to clients and potential clients via Prince Lobel's client alert service, enacted during the COVID-19 pandemic, to keep clients informed on issues relating to trusts, estates and planning for families throughout the uniquely challenging uncertainties of a global health crisis. MLW

Achievements and professional activities
Co-chair, estate planning, probate disputes, and fiduciary services practice group; member, Boston Estate Planning Council; contributing author, "A Practical Guide to Estate Planning in Massachusetts"

ELLEN M. HARRINGTON

Director, Rackemann, Sawyer & Brewster
Boston

In the ever-evolving field of trusts and estates law, there is perhaps no attribute more vital for a T&E attorney than to keep pace. As chair of the trusts and estates department at Rackemann, Sawyer & Brewster, Ellen M. Harrington is regarded as a leading expert in the most up-to-date strategies for passing and protecting wealth for future generations.

A former trust officer at the First National Bank of Boston, Harrington specializes in assisting Massachusetts resident and non-resident individuals and families in estate, special needs, business and long-term care planning. She has helped numerous professional and family executors and trustees with sophisticated administration, tax and probate issues.

Harrington has extensive experience representing personal representatives in Probate Court proceedings and the preparation of estate, gift and income tax returns. She regularly handles proceedings for resignation and appointment of successor trustees and account allowance proceedings, including working with guardian ad litems and advising trustees on matters such as exercising discretionary distribution powers.

Harrington is also regarded as an authority on asset protection. In recent years, she has handled an increasing number of cases involving significant cryptocurrency and other digital assets, an area in which her practice continues to expand.

Peers laud Harrington's holistic approach to representing her clients, specifically her ability and willingness to utilize all possible resources at her firm – whether customary complements to her T&E practice or not – to deliver the highest possible level of assistance and expertise to the families she represents. MLW

Achievements and professional activities
Chair, trusts and estates department, Boston office; member, executive committee, Boston office; fellow, American College of Trust and Estate Counsel; member, Trusts and Estates Section, Boston Bar Association; speaker and former chair, Basic Estate Planning Program, Massachusetts Continuing Legal Education; former board member, Greater Boston Legal Services

REGINA S. MANDL

Partner, Wagner Law Group
Lincoln

With more than 30 years of experience in family law, estate planning and probate, Regina S. Mandl is no stranger to the courtroom. But it's her skill as a qualified mediator and conciliator that helps sets her apart in the eyes of her colleagues and clients.

As head of her firm's trusts and estates and family law teams, Mandl focuses her practice on delivering personal legal services to individuals and families. She strongly believes that most matters can be resolved through negotiation or alternative dispute resolution. Her practice covers a wide range of family law and trusts and estates matters, including contested and uncontested divorces, contempt actions, and pre- and post-marital agreements. She has a particular knowledge of inherited property cases in divorce, and has successfully handled cases involving family assets of more than $25 million.

Regarded by clients and peers as someone who excels at handling complex estate planning work, Mandl is also an active mentor to up-and-coming women lawyers. She regularly carves out time to field younger attorneys' questions and offer them advice.

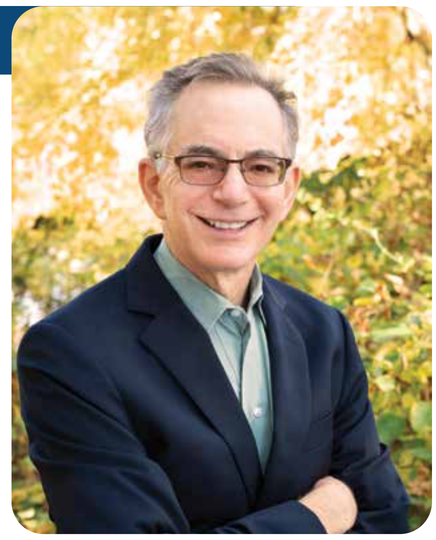
Mandl's slate of estate planning services includes wills, trusts, durable powers of attorney, health care proxies, HIPAA releases, living wills, and declarations of homestead. She works to ensure that clients understand the lengthy process of probating their estate from beginning to end.

While her preference is to counsel clients through mediation and collaborative law, Mandl also has a long history of successfully representing her clients in contested family and probate litigation matters. She has handled numerous child custody and removal cases, will contests, claims against the estate, guardianships, conservatorships, and petitions to partition real estate. MLW

Achievements and professional activities

Chair, Wagner Law Group trusts and estates and family law teams; past president, Massachusetts Family and Probate American Inn of Court; trustee, American Inn of Court

HARRY S. MARGOLIS



Partner, Margolis & Bloom
Wellesley

Known to colleagues as a true "founder of elder law," Harry S. Margolis has been representing seniors, individuals with special needs, and their families for nearly 35 years.

Margolis started ElderLawServices, the predecessor to Margolis & Bloom, in 1987. Since then he has not only scored numerous court victories, but has also developed the forms manual for elder law and estate planners and established himself as an authority on navigating the MassHealth system.

For three decades, Margolis also served as editor of The Elder Law Report, a monthly newsletter for attorneys. His peers have recognized his leadership skills by selecting him as a fellow of both the National Academy of Elder Law Attorneys and the American College of Trust & Estate Counsel.

From the outset of his professional life, Margolis has exhibited a passion for developing effective ways to convey complex legal issues not only to clients in his practice but to the community at large. He strongly believes that the best legal solutions are achieved through the partnership of well-informed clients and attorneys who combine technical expertise, experience, and an ability to listen.

Margolis maintains a position at the forefront of 21st-century law in part by maintaining an active online presence. He has founded two national websites that deal with elder law and special needs matters, respectively. In addition, he maintains his own "Ask Harry" site, where he frequently posts blogs reflecting the latest developments in the field. He also regularly checks in to answer all manner of visitor questions in an effort to keep consumers armed with the information they need to navigate the legal system. MLW

Achievements and professional activities

Fellow, National Academy of Elder Law Attorneys; fellow, American College of Trust & Estate Counsel

ALLISON M. McCARTHY

Partner, Riemer & Braunstein
Burlington

As chair of the trusts and estates practice at Riemer & Braunstein, Allison M. McCarthy specializes in assisting families with the preservation and transfer of wealth through a wide variety of mechanisms.

McCarthy handles prenuptial and postnuptial agreements, lifetime giving, charitable planning, business succession and estate plans. She works closely with clients in choosing and implementing estate planning techniques suited to their specific needs, whether it be revocable trusts, irrevocable insurance trusts, irrevocable gifting trusts, various grantor trusts, charitable trusts, and/or private foundations.

McCarthy's practice also encompasses both estate and trust administration. She works with families after a death to re-title the assets of the estate and address tax and creditor obligations of the decedent and the estate. On trust administration matters, she advises fiduciaries with administration and distribution issues. She also represents both fiduciaries and heirs in probate litigation matters in conjunction with the firm's litigation department, including will contests, trust petitions and trustee removal actions.

In addition, McCarthy works with families on matters of guardianships and conservatorships for incapacitated family members. She assists the families with securing the necessary court appointments and guides clients through all required follow-up reporting. She has also represented clients in cases of contested guardianship or conservatorship.

A frequent speaker on financial, tax, and trust and estate matters, McCarthy has delivered presentations for Boston Women In Finance, the Association of International Certified Professional Accountants, the Boston Bar Association, and the Family Mediation Institute, among others. She is also a longtime presenter and contributor to Massachusetts Continuing Legal Education, for which she has authored several publications on drafting wills and trusts. MLW

Achievements and professional activities

Chair, trusts and estates practice; co-chair, Boston Bar Association Trusts and Estates New Development Committee; member, Massachusetts Bar Association Trusts & Estates New Developments Committee

MICHELLE M. PORTER

Director, Goulston & Storrs
Boston

Over the past 22 years, Michelle M. Porter has built a reputation as a sought-after trusts and estates attorney. Her client list includes business owners and executives, partners in private equity funds, and real estate owners and developers, as well as small families, personal representatives, and trust beneficiaries.

As co-chair of Goulston & Storrs' private client and trust group, Porter leads one of the largest T&E teams in the country. With a practice divided between estate planning and estate and trust administration, she is known for her ability to take on difficult situations.

In developing and managing clients' estate plans, Porter utilizes tax-planning strategies such as gifting, irrevocable trusts, and long-term charitable planning. As a key advisor to her clients, she is frequently asked to serve as a trustee, granting her not only asset control but also the authority to make critical family decisions and judgment calls. Porter currently serves as a trustee on over 50 trusts, which represents about one-third of her entire client base. This makes her one of the most in-demand trustees in the region for high-net worth individuals and families.

Porter's favorite aspect of the job is that there is no one-size-fits-all model for any client. She is well regarded for getting to the heart of each matter and tailoring a unique approach to achieve the client's objectives.

While many of Porter's cases come from referrals from past or longtime clients, she is also a resource for investment advisors, accountants, insurance advisors, and other attorneys. **MLW**

Achievements and professional activities

Co-chair, private client and trust group, Boston office; member, Boston Estate Planning Council; former chair, SJC Clients' Security Board; member, Greater Boston Fiduciary Law American Inn of Court; member, Boston Bar Association Trusts & Estates Section; board member, Special Olympics of Massachusetts

GREGORY RACKI JR.

Director, Ligris & Associates, RackiLaw
Boston

With a background in economics and 15 years of experience as a practicing attorney, Gregory Racki Jr. has guided the estate planning of hundreds of Massachusetts families with combined assets well into the billions of dollars.

Racki is director of estate planning at Ligris & Associates, where he handles estate planning, probate and trust management, from simple wills to complex multi-million-dollar tax minimization strategies involving various trusts products.

Racki has worked with more than 400 families in Massachusetts, with assets ranging from $10,000 to $8 billion. His areas of expertise include providing guardianship for minor children whose parents have passed; arranging the seamless transfer of assets to ensure they pass according to clients' wishes, not those of the state or a judge; devising tax savings strategies to minimize estate taxes, gift taxes, generation-skipping transfer taxes, and income taxes; providing asset protection from current and future creditors, including divorcing spouses; minimizing administrative time and expenses of the probate process; protecting the privacy of client assets after death; and providing for seamless family business succession.

Racki is also managing attorney of his own firm in Boston, RackiLaw. His clients use descriptors such as "painless," "stress-free," and other such low-anxiety terminology when describing his approach to even the most challenging estate-representation scenarios, particularly over the past two years.

Colleagues laud his focused customer service and his impressive ability to create a straightforward process for his clients in even the most complicated personal and financial situations, while constantly striving to make the experience as smooth as possible.

Racki's peers note that he works with individuals and families from all walks of life with a combination of transparency, predictability and value that puts his clients at ease. **MLW**

Achievements and professional activities

Director of estate planning, Ligris & Associates, Boston office; member, Boston Trusts and Estates Consortium; member, Boston Estate Planning Council

KRISTIN W. SHIRAHAMA

Partner, Bowditch
Framingham

As the leader of Bowditch's estate, financial and tax planning practice group, Kristin W. Shirahama is eminently qualified to handle some of the most difficult estate planning cases.

Fresh out of law school, Shirahama took a position in the AIDS Law Clinic at the Hale & Dorr Legal Services Center of Harvard Law School. The work gave her an early appreciation for the challenges assisting disabled and otherwise disadvantaged individuals facing particularly trying circumstances.

Shirahama has maintained her knowledge of MassHealth, Social Security and housing benefits, and handles many clients seeking expertise in special needs planning and stretching private resources to allow their loved ones to maintain eligibility for benefits. She is adept not only at preparing the appropriate trust vehicles, but also in defending them before the relevant agencies.

Shirahama's clients include those approaching retirement age or newly retired, and well as individuals facing the possibility of long-term care and the need to reduce estate taxes. They include business owners and professionals, blended families, second marriages, same-sex couples and families with elders or individuals with special needs.

Shirahama serves as a trustee who advises clients on the probate of estates and trust administration, and develops gifting strategies that allow for the efficient transfer of wealth. She routinely helps clients shift appreciating assets from their estates to reduce transfer taxes, and assists with charitable giving strategies.

Shirahama is a trainer for the Women's Bar Foundation's Elder Law Project, and serves as mentor for the Women's Leadership Initiative, a program of the Women's Bar Association, as well as Strategies for Success, a program of The Commonwealth Institute. Both programs are dedicated to mentoring up-and-coming female professionals and assisting them in their career advancement. **MLW**

Achievements and professional activities

Past president, Women's Bar Association of Massachusetts; trustee, Women's Bar Foundation; honoree, "Top Women of Law," Massachusetts Lawyers Weekly; honoree, Pro Bono Award, Women's Bar Association

SCOTT E. SQUILLACE

Founder, Squillace & Associates
Boston

In describing an attorney's focus on individual client needs, it would be difficult to imagine a phrase more telling than "uniquely client-centric." That's just one example of the way colleagues see Scott E. Squillace, a 31-year veteran of business and estate planning.

The principal and founder of his own boutique firm in Boston's Back Bay, Squillace prioritizes finding the right team of professionals to service each individual case, in order to deliver a holistic solution for every client.

His practice includes tax and philanthropic planning for high-net-worth individuals and families, as well as asset protection and estate planning needs for his international clientele, corporate executives, small business owners, physicians, and other attorneys and professionals.

Squillace's practice focuses specifically on helping same-sex couples and members of the LGBTQ community with their unique planning needs, and he frequently lectures locally and nationally on the topic. In 2014, he penned "Whether-to-Wed: A Legal and Tax Guide for Gay and Lesbian Couples," the first planning guide to be published following the landmark 2015 U.S. Supreme Court decision legalizing same-sex marriage.

Prior to starting his own firm, Squillace worked extensively on compliance matters involving the 1934 Securities and Exchange Act. He also helped numerous U.S. companies establish their presence abroad, which included working on a variety of joint ventures in Eastern and Central Europe at a time when those markets were transitioning from planned to market economies.

In addition to his planning practice, Squillace assists with governance for multigenerational families and serves as an advisor and fiduciary for his clients. His practice also includes considerable work in probate and other post-mortem settlement matters. **MLW**

Achievements and professional activities

Honoree, BEPC Excellence Award, Boston Estate Planning Council; honoree, Estate Planning Award, International Advisory Experts; master certified independent trustee, Independent Trustee Alliance; member, Boston Bar Association Adams Benefit Committee; past co-chair, BBA Trusts and Estates Fundamentals Committee; member, National Gay and Lesbian Bar Association; member, Massachusetts LGBTQ Bar Association; fellow, American College of Trust and Estate Counsel

RYAN J. SWARTZ

Director, McLane Middleton
Woburn

Over the past decade, Ryan J. Swartz has played a key role in the strategic growth of the trusts and estates practice at McLane Middleton.

He joined the firm in 2009, working out of McLane's Woburn and Boston offices. By embracing legal innovation and demonstrating a fervent dedication to client service, he quickly rose to the position of director, a position he has held since 2014.

Swartz advises individuals and families regarding various estate-planning matters, including estate, income and generation-skipping transfer tax strategies. He advises fiduciaries in conservatorship, probate and trust administration matters, and provides counseling to business owners regarding various asset protection techniques, including limited liability companies and asset protection trusts.

Throughout his legal career, Swartz has demonstrated the ability to improvise and adapt to meet the needs of his clients, perhaps never more so than during the height of the COVID-19 crisis. Navigating a climate in which clients were hesitant to confer in person yet had an immediate need for legal services, Swartz set out to create pandemic-proof, remote solutions. One such example was a series of "drive-by" signing events, organized by Swartz and his team to afford their clients the opportunity to keep their cases from stalling, while maintaining all necessary health and safety protocols.

Hailed by peers as a "star" in the trusts and estates sector, Swartz is specifically known for his strong rapport with his clients.

Swartz is a frequent speaker on estate planning and trusts and estates matters. He has been featured at numerous seminars and webinars on behalf of the firm and various financial institutions, and is a regular presenter for MCLE and the Essex County Estate Planning Council, among other organizations. MLW

Achievements and professional activities

Member, Boston Estate Planning Council; board member, Essex County Estate Planning Council; board member, Greater Lowell Community Foundation; Honor Board member, Suffolk University Law School Journal of High Technology Law; presenter, National Business Institute

MELISSA E. SYDNEY

Partner, Tarlow, Breed, Hart & Rodgers
Boston

Melissa E. Sydney has come to be known as a trusted advisor to high-net-worth individuals and families by holding true to the belief that when it comes to her clients, personal attentiveness is as important as legal acumen.

Sydney handles multigenerational wealth transfers, business succession planning, charitable planning, gift and income tax planning, nuptial agreements, and general probate and estate administration. Her planning skills have saved clients hundreds of millions of dollars in taxes over her career.

Among her accomplishments is a recent successful transfer of $600 million into a series of trust funds for her client's heirs.

Sydney's emphasis on maintaining close and trusting relationships with her clients was exemplified by the case of a recent client who contracted COVID-19 and was hospitalized. The client's condition was serious enough to require the use of a ventilator to breathe. Although the prognosis was grim and the client was barely able to communicate, the client made it a priority to personally call Sydney to make sure she would be there for the client's spouse and family, should the worst occur. (Fortunately, the client recovered.)

Colleagues praise Sydney's understanding that each client has distinct wishes and concerns. She feels strongly that a close interpersonal relationship, supported by an imaginative approach to problem-solving, is the only way to create a meaningful, long-term path to meet each client's needs.

Sydney is a frequent speaker on a wide range of topics, having presented for the Boston Bar Association, C.P.E. Associates, New England Women in Energy and the Environment, and the Massachusetts Association of Public Accountants, among others.

She serves as chair of her firm's estate planning department and is proficient in French, Hebrew and American Sign Language. MLW

Achievements and professional activities

Chair, estate planning department; co-chair, Boston Bar Association Public Policy Committee; member, Boston Estate Planning Council board of directors; accredited estate planner, National Association of Estate Planners & Councils

KATHERINE L.S. VON KOHORN

Partner, Casner & Edwards
Boston

Casner & Edwards partner Katherine L.S. Von Kohorn has served as a trusted advisor to generations of families, and in doing so has become an integral part of their future planning and family legacies.

Von Kohorn has served as a trustee on numerous revocable and irrevocable trusts, and continues to advise clients on the most up-to-date asset management, including digital asset planning. She has utilized life insurance planning to increase assets passing to heirs by over $50 million, and has planned with a laddered series of grantor-retained annuity trusts to pass assets to heirs tax-free.

In addition to counseling trustees, donors and beneficiaries regarding the use of non-judicial settlement agreements and trust decanting, Von Kohorn provides strategic advice to clients on management of family private foundations, donor-advised funds, and planned family philanthropy. She implements wills, revocable trusts, life insurance trusts, realty trusts, LLCs, qualified personal residence trusts, powers of attorney, and health care proxies.

Regarded by colleagues a "compassionate listener," Von Kohorn specializes in structuring flexible estate plans to fit and grow with each family's unique needs. She is known for her breadth of experience across the many facets of trusts and estates law, as well as her ability to readily adapt to the ever-changing landscape of tax law. Her expertise extends to probate law, estate and gift taxes, inter-generational planning, cryptocurrency and other digital assets, and philanthropy, including private foundations and donor-advised funds.

In 2019, the National Association of Estate Planners and Councils designated Von Kohorn as an accredited estate planner in recognition of her education, reputation and character. She was named to Casner's management committee in 2021, and co-chairs Casner's Women's Initiative, which is dedicated to the recruitment, retention and advancement of women attorneys. MLW

Achievements and professional activities

Chair, Diversity, Equity & Inclusion Task Force, Boston Estate Planning Council; member, Boston Bar Association Trusts & Estates Section; treasurer and director, Musica Sacra; treasurer and director, Graduate Board, Radcliffe Pitches

SARA A. WELLS

Partner, Morgan, Lewis & Bockius
Boston

Over the past two decades, Morgan, Lewis & Bockius partner Sara A. Wells has established herself one of the state's top trusts and estates attorneys for advising high-net worth clients.

Wells is head of the Boston office's private client practice and is deputy practice leader of the group firmwide. She serves as a trustee in counseling her clients on trust administration and best practices, and works through family disputes stemming from the administration of trusts and estates. She also assists closely held businesses with the preparation of corporate documents, including limited liability companies' operating agreements and buy-sell agreements. Her clients have included the personal representative of the estate of a wealthy individual who kept no records of his extensive financial holdings. Through a review of past income tax returns, estate returns of the decedent's parents, and other limited records, Wells and her team were able to locate $40 million in assets.

She is currently handling the testamentary estate planning of a married couple who had invested in unmarketable limited partnership interests spread over 50 private equity funds. Wells and her colleagues are working to transfer all of those interests to the couple's revocable and irrevocable trusts, thus avoiding an extremely burdensome probate.

Wells is one of the youngest-ever practitioners in the state to be named a fellow of the American College of Trust and Estate Counsel. Her peers praise her "highly efficient" methodology, as well as her ability to think outside the box and explain complex matters to clients in terms they can easily understand. MLW

Achievements and professional activities

Head of Boston office's private client practice group; fellow, American College of Trust and Estate Counsel; accredited estate planner, National Association of Estate Planners and Councils; founder, Trusts and Estates Consortium; honoree, "Top Women of Law," Massachusetts Lawyers Weekly; presenter, Boston Bar Association and Massachusetts Continuing Legal Education