

The **POWER** of

PERSPECTIVE

**PULLMAN
& COMLEY**

2024 ANNUAL REPORT

2024

ANNUAL REPORT

LETTER FROM THE CHAIR



Perspective is defined as “a way of thinking about or understanding something.” Of course, it also can express the angle or direction from which a person views an object, idea, or challenge to be solved. That’s a different perspective on a simple definition.

At Pullman & Comley, we have the advantage of the range of experience and knowledge that characterizes a full-service law firm. We bring more than legal skill to our clients. We offer the vantage points of all the attorneys and professionals who work together on a matter, each

bringing a unique understanding drawn from their individual practice areas, industry experience and contacts in the business community. When we bring the power of those various perspectives together, whether on a complex transaction or in developing a litigation strategy, our clients gain.

In this year’s annual report, we share our insights on some of the most significant trends we are seeing in the marketplace and identify new developments and key areas to think about as you plan for the year ahead, from compliance with a host of new regulations to the opportunities and risks of artificial intelligence.

As described in the pages that follow, we continue to partner with clients in exciting projects across Connecticut, from green energy infrastructure to large-scale economic development projects, from headline-making federal litigation to innovative state bonds that combat wealth inequality. These developments contributed to our being recognized as a *Law360* 2024 Connecticut Regional Powerhouse. We bring an important local viewpoint to businesses coming into the state. At the same time, we are doing an increasing amount of work both regionally and nationally, driven by our new offices in Massachusetts and Rhode Island.

While some of the matters we are working on are cutting edge, we also have the perspective of a firm that has been a successful business since 1919 and survived the ups and downs of the past 105 years. Time has proven that the ability to deliver for our clients rests upon the collective efforts and commitment of our entire team. We are proud to have been recognized as one of Connecticut’s 2024 Top Workplaces, and know that a positive culture that values all viewpoints and fosters collaboration is the foundation for continued success.

To our clients and colleagues, thank you for helping us achieve our success, and we look forward to continuing to help you achieve yours.

A handwritten signature in black ink that reads "Lee D Hoffman". The signature is fluid and cursive.

LEE D. HOFFMAN, CHAIR, PULLMAN & COMLEY, LLC



“Pullman & Comley advises companies on a broad range of business law needs, including notably advising on M&A and project finance...noted for its expert representation of emerging companies, alongside its advice to venture capitalists and private equity funds.”

— 2024 Chambers USA Guide

We offer our clients the perspective of a firm that operates across multiple industries. One trend we are continuing to see is merger and acquisition activity fueled by increasing private equity investment in roll-ups, as investors acquire smaller companies and merge them into larger entities to achieve economies of scale.

Over the past year, our attorneys have worked with a growing number of clients in the health care, plumbing, electrical and heating supply, automotive and elevator industries, among others, as well as in the developing cannabis market, as they seek to increase the size, capabilities and market presence of their businesses through acquisition and/or combination with other entities. The goal of these businesses is to gain greater access to capital and operational expertise in order to expand into new markets. Regardless of the industry, these transactions require detailed planning and execution.

Examples of our work in this area in the past year include our representation of the Warshaw Group in selling its ownership stake in its multiple related

entities in the commercial and multi-family electrical supply sector to Dunes Point Capital, LP, a private equity investment firm. These various transactions involved multiple structuring issues including F-Reorganizations, entity formation, and negotiating employment and restrictive covenant agreements, supplier and strategic partner agreements and real property leases. We have also represented a multi-state family-owned plumbing and heating supply distributor which will serve as the private equity investor’s entry into this burgeoning industry. Other roll-ups included the merger of an investment advisory firm, whose owners recognized that selling in the current market would offer higher valuations, and, as part of a larger organization, it would have access to a broader talent pool.

INSIGHT

The Corporate Transparency Act, the new federal initiative to combat money laundering, tax evasion and other illicit activities, took effect at the beginning of this year and requires many companies to report information about their business, their management and those who own or control 25% or more of the entity’s ownership interests to the U.S. Department of Treasury’s Financial Crimes Enforcement Network (FinCEN). The reporting requirements mainly apply to smaller entities seen as having the highest risk of abuse because they are not otherwise subject to oversight. For entities that are formed in 2024, the initial report must be filed within 90 days of entity formation. For companies formed before January 1, 2024, the deadline for filing is January 1, 2025. Failure to register on time can result in severe civil and criminal penalties. As deadlines approach, our attorneys have been advising clients to ensure they understand their obligations under the highly complex CTA requirements.

“The Pullman & Comley team provided us with excellent service and consistent attention to detail in the due diligence and documenting of our acquisition transaction. What really sets them apart is not just their extensive experience and deep understanding of both our industry and the M&A process, but their patience and willingness to spend time on detailed conversations about complicated topics. They are a pleasure to work with, and we look forward to continuing our partnership with them.”

— John O’Shea, President, Start Elevator

ASSISTING CLIENTS WITH NEW TECHNOLOGIES AND REGULATIONS

As artificial intelligence (AI) products proliferate into the marketplace, our clients have grappled with implementing these groundbreaking tools. Pullman attorneys have helped clients evaluate how they can license their content for AI training, deploy machine learning to make processes more efficient, and use generative AI to help answer questions and create new content. AI does not come without risk, and we have assisted our clients in understanding how to use AI in a compliant manner and in contracting with AI providers to deliver these services. Our attorneys remain current on this rapidly evolving area and members of our AI practice team publish and regularly speak on AI, including at the national level.



“I have dealt with several law firms over my years in business, but what I found unique about Pullman was their level of service and ability to navigate the M&A process, especially with private equity backed suitors. They understood that I had the opportunity to monetize my many years of hard work in building my company, and how important it was for me to select the right buyer and structure the transaction to meet my business objective of continuing to grow the company even after the sale. They were extremely knowledgeable and responsive, and provided excellent counsel.”

— Howard Elman, Former Owner, Warshaw Group

We also continue to advise clients on the regulations surrounding e-commerce. Over the past year, lawsuits over technical violations of copyright or accessibility have proliferated. We have represented clients in several copyright disputes, including website takedowns. In addition, our team is current on the latest requirements outlined by the Department of Justice to adhere to the accessibility standards. We work to prevent complaints citing ADA violations concerning website and mobile app accessibility and have assisted clients with adhering to Website Content Accessibility Guidelines (WCAG) 2.2. Our attorneys assist clients with contracts for technologies to enhance accessibility for users with disabilities and ensure that our clients’ websites not only meet legal standards but also cater inclusively to all users.

CANNABIS

The cannabis industry in Connecticut has evolved significantly in the past year, driven by legislative changes, market dynamics and consumer behavior. With the first phase of applications and license awards largely complete, attorneys in our Cannabis, CBD and Hemp practice are now working with clients to ensure they are staying up to date with the major changes in Connecticut cannabis laws as the industry matures. At the same time, we have continued to represent cannabis clients in their business sales and acquisitions, as more locations have opened up and well-capitalized cannabis companies have expanded their geographic footprint.



“The team is thoughtful and analytical, with a large breadth of knowledge across the various attorneys at the firm.”

— Health Care client, 2024 Chambers USA Guide

Over the past year, our Health Care attorneys have observed continued growth in the behavioral health sector as governmental agencies drive for payment parity and increased access to mental health benefits while providers ranging from large health systems to primary care clinics continue integrating these services with their medical offerings.

Pullman & Comley’s work in this dynamic area has included advising psychiatrists on a host of issues ranging from qualification for clinical trials exploring hallucinogenic therapies to helping psychologists expand their telehealth offerings across state boundaries through utilization of the Psychology Interjurisdictional Compact (PSYPACT).

Expanding into these services has often resulted in our clients entering into joint ventures or other types of collaborative arrangements with existing mental health centers, substance use treatment facilities and social service agencies. In these types of strategic partnerships, Pullman attorneys help clients navigate licensing, Certificate of Need, compliance and risk management issues in addition to advising on credentialing, employment, real estate and other day-to-day operational needs.

In other areas of health care, our attorneys have represented clients in a variety of transactional matters involving negotiations of complex equity purchases for one of Connecticut’s leading multispecialty surgery centers and the sale of a highly successful direct primary care practice to a private equity backed aggregator of such services in New York. In Massachusetts, we advised another large specialty practice in joining a regional affiliation of such providers across the state.

On the regulatory front we represent clients in civil investigations conducted by the U.S. Department of Justice and the state attorney general, as well as submissions under the OIG Health Care Fraud Self-Disclosure Protocol. On the reimbursement side, we continue to work closely with clients in contesting a variety of Medicare and Medicaid as well as private payor audits.

“I have used Pullman & Comley as regulatory and medical staff counsel for several years and feel so lucky to have had them on my team. Their contacts in government and regulatory agencies are invaluable, their knowledge is at the highest level, and they are unfailingly supportive, approachable, and eager to help.”

— Beth Davis, Senior Vice President, General Counsel, Stamford Health, Inc.



The increased cost of capital has significantly impacted commercial real estate values in New England. Elevated interest rates are affecting capitalization rates and the identification and adjustment of comparable sales in ways that are often not recognized by local assessors.

Our team of Property Tax and Valuation attorneys bring their understanding of current market dynamics to successfully address issues with assessing officials, appeal boards and judges for the benefit of our clients.

Within the past year our attorneys resolved a significant number of real and personal property tax appeals, including for a big box retailer which produced total tax savings of \$3.4 million and a mixed-use property with office, hospitality and parking garage components for \$3.2 million in tax savings; we also obtained an average 58% reduction in property tax assessments of equipment for a telecommunications company. In another notable win, we represented a nationally known charitable organization in obtaining the reinstatement of a longstanding property tax exemption that had been unjustifiably revoked by an assessor.

Our Property Tax attorneys also collaborate with the firm’s Energy practice, representing a number of developers and operators of solar, wind, fuel cell, battery energy storage and other energy related projects in the establishment of equitable assessments and the negotiation of property tax agreements which are vital to the development and operation of these projects.

As an example, our attorneys defended the owner of a large facility integral to Connecticut’s natural gas infrastructure in a municipal personal property audit. With the assistance of a lengthy mediation, a resolution was achieved that produced a gross refund of over \$1.8 million along with an agreed upon assessment methodology applicable to both the audited years and future years.



“For nearly 10 years, Pullman & Comley has represented us in numerous property assessment appeals, skillfully challenging overvaluations on our multifamily projects. Their knowledge and dedication have led to significant successes and substantial savings for us. We truly value their commitment to seeking effective advocacy in property tax matters.”

– Justin Goldberg, Principal, Navarino Property Management

MICHAEL J. MARAFITO PROMOTED TO MEMBER



Michael is a member in the firm’s Property Tax and Valuation practice and negotiates with municipalities and revaluation firms and appears before local boards of assessment appeals and courts to contest inequitable

tax assessments. He received his J.D., *summa cum laude*, from Quinnipiac University School of Law and his B.S., *summa cum laude*, from Eastern Connecticut State University.



Rendering of new residential project, The August at Steelpointe Harbor.

Pullman & Comley has played a central role in the state’s economic development since the firm’s founding in 1919, but this has been particularly evident over the last year.

Attorneys from our Real Estate, Land Use, Energy, Environmental, Public Finance and Litigation practices worked collaboratively with public and private entities in Connecticut to support efforts to revitalize communities, diversify the economy, enhance workforce development and adapt to global economic changes.

Pullman consistently has emphasized the importance of revitalization in Connecticut communities and downtown centers. This year, the firm acted as bond counsel to the Steel Point Infrastructure Improvement District in connection with the tax increment financing of infrastructure improvements, a critical part in the development of Bridgeport’s Long Island Sound waterfront with retail, hotel, restaurants and residential growth.

The firm also works closely with numerous state agencies in the financing of numerous projects to drive urban renewal. For example, Pullman represented the Capital Region Development Authority (CRDA) in transforming the 12-acre, century-old Fuller Brush manufacturing campus in Hartford into a residential mixed-use development.

In another example, after helping CRDA structure, negotiate and close financing for the conversion of several historic office and manufacturing buildings in and around downtown Hartford, including a historic state office building in Hartford, into mixed-used developments with rental housing, Pullman advised CRDA in structuring, documenting and closing of financing to assist the developer in acquiring 2.2 acres of property (divided among several contiguous lots). The entire transaction was part of a master plan to convert unused and underused real estate into a neighborhood of approximately 1200 households, along with parks and commercial space.



“The knowledge and support provided by the Pullman team was crucial in securing financing for key infrastructure improvements that were vital to the success of our waterfront plans. The firm was with us every step of the way, from drafting enabling legislation to serving as our financing and bond counsel. Their work has made a significant impact in the city. We look forward to continuing our collaboration as we move forward with our exciting project.”

– Robert W. Christoph, Jr., President, RCI Group

“The revitalization of the XL Center is essential to the future of a vibrant downtown Hartford. Pullman & Comley shares that vision for the city, and we are fortunate to have them as our counsel to navigate the complex financings and public-private partnerships that drive growth.”

– Michael Freimuth, Executive Director, Capital Region Development Authority

Most recently, our Public Finance attorneys represented the CRDA in connection with the renovation of the XL Center in Hartford, financed through a \$145 million public-private partnership between CRDA and OVG360, a division of Oak View Group and the current manager of the facility. With an estimated two-year construction timeline, the renovation includes substantial updates to the XL Center so that the facility can continue to serve as a regional center of entertainment and drive business growth in Hartford’s downtown core. Our attorneys assisted in drafting enabling legislation to facilitate the public-private partnership and with the preparation of a new long-term management agreement, which in addition to outlining various management obligations, also controls the investment of project funds and the profit-sharing mechanism between the CRDA and OVG360.



Exterior of The August at Steelpointe Harbor.

Pullman has represented both the Department of Housing and the Department of Economic and Community Development in structuring, documenting and closing countless financings over the past year designed to bring more affordable housing to the state and its metropolitan areas. Our work includes collaboration with programs such as the Unite CT Workforce Rental Assistance Program, which provides up to three months of rental assistance for qualifying tenants registered in a workforce training program in Connecticut.

SIGNIFICANT PUBLIC FINANCE PRACTICE ACHIEVEMENTS

For the past four years, Pullman & Comley has ranked first for Connecticut bond counsel in the yearend review published by *The Bond Buyer*, the national publication and leading information resource serving the municipal finance community. During that time, Pullman & Comley’s Public Finance team has handled the issuance of more state and municipal bonds than any other Connecticut firm by far, acting as bond counsel for bonds totaling \$1.6 billion in 2023 alone.

The firm played a major role in structuring the “Connecticut Baby Bonds” initiative, led by State Treasurer and former Pullman & Comley Public Finance attorney, Erick Russell. Launched in July 2023, the much-lauded, first-in-the-nation program invests \$3,200 for every child born into poverty in the state, a nest egg those children can then use in adulthood for buying a home or starting a business in the state, or getting an education or job training.



Pullman & Comley attorneys Christopher M. Rousseau (left) and Gary B. O'Connor (right) with Naugatuck Valley Council of Governments Executive Director Rick Dunne (middle) at the Naugatuck River dam removal site.

Pullman's Energy and Environmental attorneys bring a multi-disciplinary approach to making innovative, forward-thinking projects a reality.

Connecticut's perspective on energy has changed, with the state setting ambitious renewable energy goals that include a 100% zero-carbon electric supply by 2050.

State and federal legislative efforts have been pursuing additional renewable resources to support climate and waste management goals, further offshore wind coordination efforts and identify new energy storage opportunities. Our Energy team has been at the forefront of the state's renewable energy efforts.

For example, Pullman is representing the renewable investments arm of D. E. Shaw as it converts an abandoned 485-acre gravel pit into the largest solar energy facility in the Northeast. The project has presented innumerable complex hurdles. After the pandemic made the contracts selling the solar power to the region's utility companies economically unviable, we helped broker a deal to sell the electricity directly to Comcast to power more than 40 percent of its operations, and those of NBCUniversal, across Connecticut and Massachusetts. When the project's size made it the first renewable energy project in the state to require a formal application and approval process before the state's two environmental and energy agencies, our attorneys guided the project to unanimous approval. Now that construction is nearly complete, we are working to secure additional funding for the multi-hundred-million-dollar project.

One of the challenges of converting energy infrastructure to solar is the need for large-scale energy storage for nighttime and when weather conditions are unfavorable. Pullman is advising Key Capture Energy in the development of several utility-scale battery storage facilities throughout Connecticut. Like the D. E. Shaw solar undertaking, this project breaks new regulatory ground, marking the first time the state's agencies had ever been asked to approve large-scale battery storage. Pullman's ability to educate regulators and address safety concerns was critical to getting approval for the two projects now underway, with the others in the pipeline.

Pullman is often asked to help make new energy technologies a reality in the state as they make their way through regulatory approval, zoning and financing hurdles. In recent years, Pullman has guided the permitting and licensing of the state's first landfill gas plant and its first on-shore commercial wind facility and is currently working to win approval for a revolutionary plasma-powered waste-to-energy plant.



"Pullman & Comley has provided us with excellent counsel for over six years, on some of the largest and most complex projects in our portfolio. Their guidance, expertise, responsiveness and thoughtfulness have been, and will continue to be, part of the reason our projects have been so successful."

— Aaron Svedlow, Executive Director, D. E. Shaw Renewable Investments, LLC

“They’re best in the state, not just in their knowledge of getting permits approved, but also all the intricacies of legislation and how we should approach sticky situations. The client service is excellent, engaged and thoughtful.”

— Environmental client, 2024 Chambers USA Guide

Along with Connecticut’s massive energy pivot, Pullman is at the center of the state’s efforts to reclaim vast tracts of polluted brownfields.

These sites are a legacy of Connecticut’s centuries-long history of manufacturing. Pullman is advising the Borough of Naugatuck as it redevelops more than 100 acres of brownfield sites into a vibrant mix of market rate and affordable housing, commercial and industrial space, and a new train station.

Pullman’s work on the project includes helping the borough purchase an 86-acre former Uniroyal Chemical facility and then guiding it through an extensive environmental regulatory and compliance process.

INSIGHT

The Department of Energy and Environmental Protection’s implementation of the Release-Based Cleanup Regulations will automatically sunset the Connecticut Transfer Act when formally adopted. Pullman’s Environmental and Land Use attorneys regularly advise our Business and Finance team on transactions and are prepared to counsel clients on compliance and the nuances of the new regulations. Two members of the Pullman Environmental team are on the state’s formal Working Group, and another serves on a Group subcommittee. They will be assisting DEEP in developing a regulatory framework for the new release-based program, and keep our clients informed on the impact on Connecticut’s businesses.



Restoring Healthy Wildlife Habitats

Our representation of municipalities, businesses and developers often involves navigating significant environmental and regulatory issues in projects that will have a lasting positive impact. For example, we currently represent the Naugatuck Valley Council of Governments in a collaborative effort to remove two aging dams from the Naugatuck River with the goal of restoring the river to its natural course and allowing migratory fish passage, while improving water quality, eliminating dam safety concerns and reducing flood risk. Our attorneys worked with federal and state regulators, including the Federal Energy

Regulatory Commission (FERC), the CT Department of Energy and Environmental Protection (DEEP) and the U.S. Fish and Wildlife Services to comply with myriad regulations relating to the dams’ removal, as well as the remediation of 200 years of industrial sediments that had accumulated behind them. This remediation will allow the effective passage of fish for a 40-mile stretch of the Naugatuck River from Long Island Sound.



Pullman & Comley’s litigators are leaders in the legal community with deep experience in business, construction, labor and employment, environmental and real estate litigation disputes.

Pullman & Comley’s Litigation attorneys draw upon the added perspective of the firm’s diverse practice areas and industry specific knowledge in serving a broad client base, ranging from financial institutions and multinational corporations to closely-held businesses and individuals. We continue to be involved in high profile and significant cases in state and federal court.

Over the past few years, we have seen an increase in the number of class action lawsuits, driven in part by an overall trend toward large settlements and more frequent class-certifications. Our litigators counsel clients on their risk for these types of lawsuits, and when necessary, actively litigate and try these cases to conclusion. We have represented banks targeted for their imposition of fees, businesses sued because of the loss of data to internet hackers, and employment class actions.

Other noteworthy litigation matters handled over the past year include:

- Obtained a judgment of more than \$17 million in a complex patent infringement case in the federal court, and ultimately settled an action against several entities and individuals for various fraudulent transfers and other illegal and fraudulent conduct.
- Successfully settled a case claiming unpaid deferred compensation related to a series of entities engaged in making four major animated films for release in



“The firm is incredibly pragmatic in its approach to complex matters and handles them with ease.”

— Litigation client, 2024 Chambers USA Guide

WELCOME TO THE FIRM



Judge John D. Moore (Ret.) joined the firm’s Alternative Dispute Resolution practice in January, 2024. He retired from the bench in December 2023 after nearly ten years of service where his focus was on civil and family matters. Judge Moore focuses on the mediation and arbitration of civil disputes, particularly in the areas of personal injury, property damage, professional liability, attorney fee disputes, environmental issues, toxic tort and insurance coverage. He also handles family disputes, including both pre- and post-dissolution matters involving property distribution and child custody. He received his J.D., with high honors, from the University of Connecticut School of Law and his B.A., *magna cum laude*, from Wesleyan University.

“Pullman & Comley understands the breadth of legal issues that municipalities face on a daily basis. From their help with the redevelopment of the historic Gilbert & Bennett Wire Mill, to resident issues, financing issues, and land use concerns, Pullman attorneys have for decades provided us with sound guidance to solve our most complex legal challenges, no matter the scale or intricacy.”

— Julia Pemberton, First Selectwoman, Town of Redding

movie theatres and streaming services. The matter involved offshore entities and investors and complex agreements concerning the waterfall of payments and intercompany loans.

- Continued to advise the State of Connecticut, as well as the states of Delaware, Rhode Island, Vermont, Oregon and the District of Columbia in the aftermath of the U.S. Supreme Court’s decision striking down Purdue Pharma’s bankruptcy plan that had as its centerpiece non-consensual releases of liability for the Sackler family.
- Favorably arbitrated a multimillion-dollar breach of fiduciary duty dispute involving the ownership and operations of truck dealerships in Connecticut, Rhode Island and Massachusetts.
- Successfully settled a decades-old claim to ownership of a significant transfer station which serves 14 municipalities within Connecticut. The complicated settlement involved completing a purchase and sale agreement, regulatory filings, and close coordination among the firm’s litigation, environmental and real estate attorneys.

REAL ESTATE AND ENVIRONMENTAL LITIGATION

Over the past several years, we have seen an increasing amount of litigation related to the environment. Driven in part by the effects of climate change as well as by regulatory developments, these matters involve issues ranging from Clean Water Act enforcement actions and litigation related to stormwater runoff, to mitigating environmental contamination and oil spills. Our litigators also handle a range of land use and real estate-related matters, representing property owners, landlords, commercial tenants, municipalities, banks, developers, and energy companies in both state and federal court and before regulatory agencies.

INSIGHT

In recent years, PFAS have emerged as a key area of concern as regulators focus more attention on these “forever chemicals.” These substances are ubiquitous in consumer, commercial and industrial products, and certain PFAS chemicals can take more than a thousand years to break down and migrate easily, leading to long term contamination of soil, groundwater and air. Their broad impact means that real estate transactions must include thorough environmental assessments, significantly affecting property values and transaction timelines. The regulatory landscape for PFAS is complex and rapidly evolving, and while recent EPA actions have set drinking water standards for several PFAS compounds, the sheer number of these chemicals poses a significant challenge for regulatory agencies. Our attorneys are studying the evolving regulations and industry best practices carefully to help clients mitigate risks.

We assist in strategizing and conducting legal analysis in appellate matters for clients before the United States Supreme Court, the United States Circuit Courts of Appeals, and the Connecticut Supreme and Appellate Courts.

Our appellate attorneys have helped shape

Connecticut and federal law, and handle all types of appeals, from complex commercial litigation matters to administrative appeals involving small businesses and school districts, to personal injury, family law, real property, and child protection appeals on behalf of individuals and their families.

Examples of recent appellate court victories include:

- *914 North Colony, LLC v. 99 West, LLC*: We represented the appellee, 99 West, LLC, who had successfully moved to dismiss an eviction action brought against it at the inception of the Covid-19 pandemic. The Appellate Court unanimously affirmed the trial court’s judgment of dismissal on the basis that it had properly determined that the landlord had equivocated the notice to quit.
- *M.C. v. A.W.*: We defended an appeal taken by the opposing party from the judgment of the trial court dissolving the parties’ marriage and dividing marital property. We prevailed on all claims when the Appellate Court affirmed the judgment of the trial court in its entirety.
- *Domino Oil Co., Inc. v. O’Neal*: We represented the appellee, Domino Oil Co., Inc., who prevailed in the underlying Forcible Entry and Detainer (FED) action before the Virgin Islands Superior Court, District of St. Thomas/St. John. On appeal, the Court affirmed the judgment in its entirety.

- In a recent family law matter, we represented the appellant in a dissolution appeal before the Connecticut Appellate Court. The issues primarily concerned the resolution of several postjudgment motions related to certain provisions in the parties’ initial separation agreement. A majority of the Appellate Court agreed with our position and issued a decision in favor of our client, reversing the judgment of the trial court.

Our attorneys also frequently prepare “friend of the court,” or “*amicus curiae*” briefs when someone else’s appeal affects their interests. For example, we recently successfully represented business interests as *amici curiae* on labor and employment issues, including wage replacement benefits under the Connecticut Workers’ Compensation Act, as well as on insurance matters concerning damages.

- *Hills v. Munoz*: We represented as *amici curiae* the Insurance Association of Connecticut and the American Property Casualty Insurance Association in an appeal before the Connecticut Supreme Court.
- *Gardner v. Dept. of Mental Health & Addiction Services, et al.*: We represented as *amici curiae* the Connecticut Business and Industry Association, the Insurance Association of Connecticut, and American Property Casualty Insurance Association in an appeal before the Connecticut Appellate Court.



DANA M. HRELIC PROMOTED TO MEMBER

Dana is an accomplished appellate and commercial litigation attorney with substantial experience in state, territorial and federal appeals. Her practice focuses on the areas of constitutional law, complex litigation, business law, family law, juvenile law, personal injury, administrative law, civil procedure, probate law and criminal law. Dana received her J.D. from the University of Connecticut School of Law and her B.A., with distinction, from the University of North Carolina.



Our Education Law attorneys' decades of experience offer a critical perspective on the challenges facing today's school districts and academic institutions.

Pullman & Comley's Education Law practice assists colleges and universities as well as boards of education, regional and educational service centers and charter and independent schools in navigating complex legal issues.

As with so many other sectors of society, our education law clients continue to feel the after-effects of the global pandemic. Issues regarding student discipline, chronic absenteeism and the direct and collateral impacts of staffing shortages are ongoing and often require creative legal solutions.

In addition, our representation of educational institutions includes providing guidance on new developments in state and federal legislation and regulatory changes – particularly the new federal Title IX regulations which became effective on August 1 of this year. We are also frequently advising clients on concerns related to the ever-present use of social media, which is a growing concern not just among students, but with the schools themselves. Inappropriate usage, student speech and privacy issues, and cyberbullying are seen regularly in school districts across Connecticut. School administrators have their own set of challenges in this arena, not only in monitoring student use, but also in managing

school-affiliated social media accounts. Although they may seem harmless, posts including photos, videos and comments - specifically the selective censorship of comments - could pose significant legal risks. Our School Law attorneys work with clients to minimize legal risks and conduct training workshops on social media and the workplace, anti-bullying, school board member roles and responsibilities and staff and student misconduct investigations.

In a Colleges and Universities practice highlight this year, we continued to assist Sacred Heart University in its expansion, both geographically and in influence, as we assisted the University in its acquisition of Notre Dame High School from the Diocese of Bridgeport. A leading educational institution in the region, the University plans to support the operation and growth of the high school over the next several years, which will include physical upgrades to infrastructure, facilities, athletics fields and more.

INSIGHT

Title IX has been in the headlines this year, as new U.S. Department of Education final regulations formally took effect on August 1, 2024. We have been at the forefront of helping clients understand the latest developments, including ongoing legal challenges, and their impact on Connecticut schools, colleges and universities to ensure they remain in compliance with the new rules. Pullman & Comley attorneys offer specialized training for Title IX investigators and decision-makers and provide regular counsel to clients, in addition to hosting our popular *Title IX on the Nines* webinar series, a program occurring at 9:00 a.m. on the 9th of every month.



We are proud to serve as legal counsel to the Market Hospitality Group (MHG), Connecticut’s largest independent restaurant group known for its culinary vision and innovative strategies for the food, beverage, and hospitality space. MHG is undergoing a period of explosive growth, and, with the pending addition of seven new restaurants, is on target to operate over twenty locations by the end of 2025.

Pullman & Comley Hospitality attorney Ryan A. O’Donnell, Marketplace Hospitality Group Co-owner Sam DeVellis, Chief Financial Officer Courtney Maggio and Co-owner Eli Hawli (pictured left to right).

Our growing Hospitality practice places an emphasis on strong client relationships, understanding clients’ needs and goals as we guide them through the complex issues they face, including controlling operational costs in an inflationary environment, looking to grow in new markets, and managing employees.

Our ability to work closely with our hospitality clients

and understand the context of operating in a post-Covid environment helps set them up for success. Our team includes attorneys from practices across the firm, including Litigation, Labor and Employment, Real Estate, and Business and Finance, offering our clients all the benefits and collective insights that come with working with a full-service law firm.

As part of our ongoing work in the industry, we worked closely with the Connecticut legislature to reform the laws fueling class action tip credit complaints, and helped secure passage of genuine and much-needed state-wide reforms for the restaurant industry.



“Pullman & Comley truly understands the issues facing this industry. We rely on them not only to guide our team on labor and employment matters, but on so many other legal issues facing our restaurant group in the areas of commercial real estate, tax and regulatory compliance, and general corporate strategy and guidance.”

— Eli Hawli, Co-owner, Marketplace Hospitality Group

In a significant development this year, our Hospitality team successfully defended several restaurant groups in a class action defense case involving wage and hour complaints related to “side work” and Connecticut’s tip credit law. The Pullman team succeeded in dismissing the claims on the basis that the plaintiffs’ claims were legally insufficient because: 1) The claims relied on inapplicable older versions of Connecticut’s tip credit laws; 2) The law did not provide a private right of action; and 3) the claims were time barred when analyzed under the tolling doctrines established by the U.S. Supreme Court’s decision in *American Pipe* and its progeny. While the additional decisions were rendered on December 29, 2023, the plaintiffs’ motions to reargue were denied on June 5, 2024. This result capped off the Pullman team’s multi-year defense of numerous Connecticut restaurants from “tip credit” lawsuits brought under the defunct regulations.

“Having Pullman & Comley as our general labor and employment counsel has been invaluable for our national lending business. Their proactive approach and understanding of the complexities of our field ensures that we navigate employment-related challenges confidently and compliantly. The team has in-depth knowledge, and provides strategic advice and excellent responsiveness. We trust them to protect our interests and ensure compliance, and they have consistently delivered exceptional results. We are grateful for our partnership.”

– George Sclavos, Chief Financial Officer, Lendbuzz

Our Labor and Employment practice is dedicated to helping employers navigate the complexities of the workplace.

We provide comprehensive counsel on a wide range of employment issues, including performance and discipline, employee accommodation and leave, internal harassment and discrimination complaints, and insurance and other benefit matters. In a constantly evolving legal landscape, our attorneys stay ahead of the latest developments, keeping our clients well-informed and prepared to address new challenges.

Union and Collective Bargaining Practice Continues to Grow

Pullman’s labor attorneys have negotiated hundreds of collective bargaining agreements on behalf of employers, and regularly defend clients against all manner of labor and employment complaints and suits brought by current and former employees and their representatives.

Our collective bargaining experience and expertise is not limited to the bargaining table. While we routinely serve as chief spokesperson in negotiations, we also assist clients in developing proposals, interpreting and applying existing collective bargaining agreement provisions, negotiating and drafting mid-term memoranda of understanding and agreement and understanding, and strategizing with respect to potential insurance plan design changes for future contracts.

At the negotiating table, we seek to reach cost-effective settlements, while at the same time vigorously defending our clients’ interests. We represent our clients in response to strikes and organizing campaigns as well as binding interest arbitration and National Labor Relations Board and State Labor Relations Board proceedings.

We maintain employment data for collective bargaining, including a comprehensive computer database of wage and contract statistics as well as related economic indicia.

Some highlights from the past year include:

- Helping an iconic New Haven nightclub defeat a representation petition for a union representation election with the National Labor Relations Board.
- Successfully representing an employer accused of violating collective bargaining agreement clauses on medical leave and discipline/discharge.
- Successfully defending an employee suspension for improper conduct during a staff meeting in arbitration proceedings before the American Arbitration Association.
- Negotiating dozens of collective bargaining agreements for a variety of clients including school districts, municipalities, a private university, a transit district, and a Connecticut water department.

ZACHARY T. ZEID PROMOTED TO MEMBER



Zach counsels businesses, public entities and nonprofits, regularly advising clients on hiring and termination, employee discipline, state and federal leave laws, employee handbooks and policies, social media and workplace privacy issues, and wage and hour compliance. Zach received his J.D. from Quinnipiac School of Law and his B.A. from Roanoke College.



Trusts and Estates attorneys Lauren C. Davies and Danielle Erickson.

We bring a personal approach to the legal needs of individual clients in trusts and estate planning, tax, residential real estate and family law, while the breadth of our firm offers additional resources and insights to individuals and families.

IS THE “SUPER BOWL OF TAXES” ON THE HORIZON?

Our Trusts & Estates attorneys are monitoring potential tax developments and counseling clients in a multitude of areas, as many important income, gift and estate tax provisions are set to expire on December 31, 2025. Some are expecting 2025 to feature what is being called the “Super Bowl of Taxes.”

Importantly, the high federal estate and gift tax exemptions set by 2017 legislation are scheduled to sunset at the end of 2025. At that time, the federal exemption, and by extension the Connecticut exemption which is tied to the federal exemption, will be cut from more than \$13.62 million to roughly \$7 million. If this occurs, this will have a significant impact on moderate and high-net-worth individuals.

To prepare for this 2025 sunset, our attorneys are working closely with clients, advising on strategies to take advantage of the historically high estate and gift tax exemption levels now without being adversely impacted after the exemption level drops. Some of these

strategies include making large gifts before the end of 2025, incorporating charitable giving, and adopting an annual gifting plan. This is all in addition to our Trusts & Estates attorneys’ general practice counseling clients in a multitude of areas including charitable giving and philanthropic planning, business succession planning, will and trust administration, and probate litigation.

WELCOME TO THE FIRM



W. Glenn Major joined the firm as member in February, 2024, based in Westport. He has more than four decades of experience in residential and commercial real estate and zoning law. His practice focuses on the purchase and sale of residential real estate properties for high-net-worth clients. Glenn received his J.D. from Creighton University and his B.A. from College of the Holy Cross.

FAMILY LAW PRACTICE RECEIVES NEW ENGLAND HONORS

Pullman & Comley’s Family Law practice group was named the 2024 ALM New England Legal Awards Litigation Department of the Year: Specialty, Family Law. This award acknowledges practices that have had a significant impact in the field of law and have demonstrated excellence in their specialty. Our team of attorneys, which includes top trial and appellate lawyers and collaboratively trained attorneys, are skilled negotiators, mediators and adept litigators who excel at swiftly and effectively resolving family law disputes. Their significant contributions include the enforcement of prenuptial and postnuptial agreements, the calculation of child support for high-income families, and the modification of alimony awards.



Pullman & Comley’s regional growth continued over the past year, as we moved into new office space in downtown Springfield and built our client base in Rhode Island.

Pullman & Comley attorneys joined Springfield Mayor Sarno and members of the Springfield Chamber of Commerce to celebrate the opening of new office space in downtown Springfield at Tower Square.

Our deep roots and knowledge of the local market have always made us a firm that others turn to for local counsel in Connecticut, but increasingly we are sought as counsel in matters outside the state.

One lasting impact of the global pandemic has been the acceleration of legal technology to enable remote work, which has had the additional effect of further enabling us to serve a growing number of clients across the region, nationally and internationally. Our M&A work in the elevator industry, for example, spans the country; our Property Tax and Valuation attorneys serve clients across New England; and our Alternative Dispute Resolution team is handling a growing number of mediations and arbitrations involving parties outside the state.

To better represent our clients in such matters, Pullman & Comley is also a member of the **Law Firm Alliance (LFA)**, a highly selective national and international network of midsize law firms with more than 60 firms and 3,000 members. LFA members collaborate to share knowledge, experience and jurisdictional expertise that benefit their individual practices’ clients, and our LFA partnership enables us to provide our clients with access to high quality and cost-effective legal services in jurisdictions across the globe.

NEW ASSOCIATES

We continue to grow our team by bringing in the next generation of Pullman attorneys. Welcome to our new associates **Portia Baudisch, Kimberly Catala, Kristoph J. Condos, Danielle Erickson, Griffin M. Kutzner** and **Ryan Schaitkin**.



“Pullman & Comley, LLC has expanded their offices throughout the Northeast and is proud to be part of the Springfield community. Thank you for your continued belief, support, and investment in our Springfield.”

— Mayor Domenic Sarno, City of Springfield

Westport Office Doubles in Size

After several years of continuous growth, serving the legal needs of individuals and businesses in lower Fairfield County, we doubled our Westport office footprint in 2024. Westport offers clients the full range of Pullman & Comley’s many integrated practice areas with particular emphasis on family law, trusts and estates, real estate (both commercial and residential), corporate and tax law.



The Pro Bono Partnership links pro bono attorneys with nonprofits who need legal assistance to better allow those nonprofits to service their clients and resolve their legal issues.

Pictured above are Pullman & Comley attorneys with staff from the Pro Bono Partnership at their 2024 awards event.

PRO BONO - MAKING A DIFFERENCE

Pullman & Comley was honored to be selected as the 2024 Volunteer of the Year by Pro Bono Partnership, a nonprofit organization that coordinates the provision of free legal assistance to other nonprofits fulfilling important social and community services needs in Connecticut, New Jersey and New York.

In one example, Pullman & Comley attorneys assisted the Windham Region No Freeze Project with a variety of pro bono projects, including reviewing contracts and agreements and researching relevant laws and regulations that affect operations. The No Freeze Project has provided emergency shelter for adults experiencing homelessness and assisted those in the greatest need with a warm, safe place to sleep, as well as hygiene, navigation and housing services for the past 20 years. The work that Pullman attorneys took on allowed the nonprofit to build its first permanent shelter.

Pullman & Comley attorneys also completed pro bono projects for a dozen other local nonprofit organizations through the firm’s relationship with Pro Bono Partnership over the past year.

The firm has been active with pro bono work through the Connecticut Bar Foundation for decades and is the longest-serving law firm member of the Connecticut Bar Association’s Pro Bono Committee. In 2001, Pullman participated in the founding of the CBA’s speakership program to preach the importance of pro bono work to area law school students, and in 2005 reformed the CBA’s recognition system for attorneys’ pro bono contributions, and still chairs both programs. In 2008, Pullman was part of the founding of the CBA’s pro bono emeritus project to facilitate free legal service by retired attorneys and, since 2016, has been a member of the Pro Bono Institute, which challenges the nation’s most successful law firms to dedicate 3% of their annual billable hours to pro bono work.



“Pullman & Comley has made a sustained, multi-year commitment to our program. Their attorneys have taken on numerous projects and are always ready and willing to respond to a call to action. The work they do is of the highest quality and, perhaps most importantly, our clients love them.”

— Priya Morganstern, Connecticut Program Director, Pro Bono Partnership

LEADERSHIP IN THE LEGAL COMMUNITY



James T. (Tim) Shearin began his term as the 101st president of the Connecticut Bar Association (CBA) on July 1, 2024. Tim, who served as chairman of Pullman & Comley from 2013 to 2022 and before that, as chair of the firm’s Litigation practice for more than 15 years, has a strong record of leadership in the legal community. He has held more than a dozen roles and positions with the CBA over the years and multiple roles on the Executive Committee. He is a past president and Catherine Roraback Circle Member of the Connecticut Bar Foundation.

Tim was honored in 2018 with the CBA’s Career Service Award, and in 2009 was the recipient of the CBA’s John Eldred Shields Professional Service Award for outstanding service to the legal profession, the members of the CBA and the greater community. He is a fellow and chair of the State Committee of the American College of Trial Lawyers and a fellow of the International Academy of Trial Lawyers.



Frederic S. Ury



Livia DeFilippis Barndollar



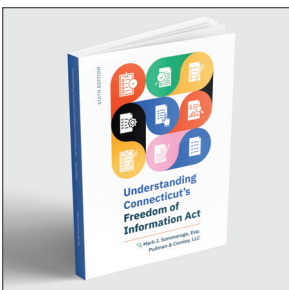
Monte E. Frank

Tim joins the esteemed group of Pullman & Comley attorneys who once held the Connecticut Bar Association president title. Frederic S. Ury (2004 – 2005), Livia DeFilippis Barndollar (2008 – 2009) and Monte E. Frank (2016 – 2017) have all served as CBA president, a true testament to their stewardship and dedication to the legal field.



We are honored to have been recognized in 2024 for two essential elements of what makes a business successful – excellent results for our clients and a strong and positive workplace culture. *Law360* named Pullman & Comley as a 2024 Connecticut Regional Powerhouse, an honor given to firms that reflect the local strengths of their states and represent clients in deals and cases that receive national attention; while Hearst Media, *Connecticut Magazine* and the *Hartford Courant* all included Pullman & Comley on their 2024 Top Workplaces in Connecticut lists, taking into account firm leadership, career opportunities, flexibility, compensation and benefits. We are Pullman Proud!





Pullman & Comley and the Connecticut Association of Boards of Education (CABE) have jointly published an updated sixth edition of *Understanding the Connecticut Freedom of Information Act*, authored by attorney Mark J. Sommaruga.



Pullman & Comley participated in an Earth Day trail cleanup project in collaboration with the Connecticut Forest and Park Association.



We were proud to prepare and serve community meals at nOURish Bridgeport, a nonprofit offering service programs focused on education, food and health.

The mission of the Pullman & Comley Outreach Committee is to strengthen and serve our communities and build connections, both inside and outside our firm. Each month, we work together across the firm to offer support to the local community, both through fundraising and volunteering. From improving woodland access, to packing supplies for women living in poverty, to efforts to fight food insecurity, the Pullman team is proud to honor and serve the communities where we are located.



We worked with Dignity Grows, a nonprofit organization that works directly in communities to provide free comprehensive hygiene essentials for women that do not have access to these basic items.



Pullman attorneys and staff participated in the 2024 Connecticut Foodshare Walk Against Hunger to help in their mission to fight food insecurity in the State of Connecticut.



Pullman & Comley firm culture extends beyond the office. We nurture our competitive spirit in the firm's annual "Animosity Bowl" football game and the Hartford Attorneys' Softball League.



LOCATIONS

BRIDGEPORT
850 Main Street
Bridgeport, CT
06601-7006
203.330.2000

HARTFORD
90 State House Square
Hartford, CT
06103-3702
860.424.4300

SPRINGFIELD
1500 Main Street
Tower Square
Springfield, MA 01115
413.314.6160

WAKEFIELD
336 Main Street
2nd Floor, Suite #5B
Wakefield, RI 02879
401.360.1533

WESTPORT
253 Post Road West
Westport, CT
06880-8180
203.254.5000

WHITE PLAINS
777 Westchester Avenue
White Plains, NY
10604-3520
914.705.5355

PRACTICES & INDUSTRY GROUPS

ALTERNATIVE DISPUTE RESOLUTION

AUTOMOTIVE DEALERS

BANKRUPTCY, CREDITORS' RIGHTS AND FINANCIAL RESTRUCTURING

BUSINESS AND FINANCE

Banking
Commercial Finance
Emerging Business and Venture Capital
Market Research
Marketing, Advertising and Entertainment
Mergers and Acquisitions
Private Equity
Securities and Antitrust
Tax

CANNABIS, CBD AND HEMP

CONDOMINIUMS, RESIDENTIAL ASSOCIATIONS AND COMMUNITY ORGANIZATIONS

EDUCATIONAL INSTITUTIONS

Colleges, Universities and Independent Schools
School Law
Title IX Investigations and Compliance

ENERGY, REGULATORY AND COMMUNICATIONS

Alternative Energy
Energy Procurement and Use
Power Development
Telecommunications
Utilities
Water

ENVIRONMENTAL LAW

Brownfield Redevelopment
Dam and Water
Impoundment Assistance
Environmental Litigation

FAMILY LAW

Collaborative Divorce
Custody, Parenting and Relocation Litigation
Family Law Appellate
Family Law Litigation
Pre/Postnuptial Agreements

HEALTH CARE

Biotechnology, Pharmaceutical and Life Science
Compliance and Risk Management Services
Hospitals and Health Care Institutions
Physicians and Other Health Care Practitioners

HOSPITALITY

INTELLECTUAL PROPERTY AND TECHNOLOGY

INVESTIGATIONS

LABOR, EMPLOYMENT LAW AND EMPLOYEE BENEFITS

Counseling, Training and Litigation
Employee Benefits
Public and Private Union-Management Relations

LITIGATION

Antitrust Litigation
Appellate
Business Disputes
Class Action
Construction
Insurance
Privacy and Data Security
Probate Litigation
Professional Liability
Real Estate and Environmental Litigation
Securities Litigation

MUNICIPAL LAW

Town Governments, Departments and Authorities

NONPROFIT ORGANIZATIONS

OPPORTUNITY ZONES

PROPERTY TAX AND VALUATION

PUBLIC FINANCE

Government Financing
Public/Private Development Financing
Tax Credit Financing
Underwriter, Credit Enhancer and Trustee Representation

REAL ESTATE

Land Use
Real Estate Acquisitions and Sales
Real Estate Finance
Real Estate Leasing
Residential, Commercial and Community Development Projects

TRUSTS AND ESTATES

Estate Planning
Probate and Estate Administration
Probate Disputes
Trust Administration