## PATRICK J. LANNON

## REPRESENTATIVE MATTERS

**Representation of Estate of Decedent for Administration of $1 billion Estate**
Representation of estate of a decedent with assets over $1 billion in connection with probate, trust, tax, and creditor issues.

**Representation of Corporate Trustee in $350 Million Probate Proceeding**
Representation of corporate trustee in probate proceeding and multi-party will contest litigation involving over $350 million in assets, including extensive Florida and out-of-state real estate such as a ranch property, orange groves, multiple residences, private aircraft, and collections.

**Representation of Corporate Trustee in $200 Million Probate Proceeding**
Representation of corporate trustee in probate proceeding in light of complex postnuptial agreement involving over $200 million in assets including multiple closely held businesses and split dollar life insurance planning.

**Estate Planning and Marital Agreement Planning for High Net Worth Individual**
Representation of individual with a net worth of over $100 million for estate planning including extensive lifetime gifting, prenuptial agreement, and postnuptial agreement.

**Termination and Creation of Qualified Personal Residence Trust**
Assisted client with termination of existing Qualified Personal Residence Trust and creation and funding of additional Qualified Personal Residence Trust.

**Estate and Asset Protection for Business Owner**
Assisted business owner with estate and asset protection structuring of multiple businesses involving creation and funding of multiple LLCs and creation and funding of irrevocable trust to utilize gift tax credit.

**Estate and Asset Protection Planning for Wealthy Individual**
Representation of wealthy individual in the preparation of complex estate planning structures involving creating and funding limited liability company and selling a portion to a newly created and funded irrevocable trust in return for a self-cancelling promissory note (Sale to Defective Grantor Trust and SCIN), including review of gift tax returns.

**Estate and Offshore Planning for Non-U.S. Client**
Representation of non-U.S. client in creation and funding of Panama "Foundation."

**Prenuptial Agreement Planning for Same-Sex Couple**
Assisted same-sex couple with prenuptial agreement to allow estate tax planning as a married couple notwithstanding lack of Florida recognition of marriage and in light of extensive holdings of one spouse.

**Prenuptial Agreement Planning Involving Domicile in a Foreign Country**
Assisted couple with prenuptial agreement involving domicile in a foreign country and planning to maximize enforceability of agreement in the U.S. in light of expected large inheritance.

**Estate and Offshore Trust Planning**
Assisted client with choice of entity for business and tax planning and with creation of offshore trust (Nevis) and Stichting under Dutch law.

**Life Insurance Trust Planning for Business Owner**
Representation of business owner in connection with life insurance trust planning, estate planning, and buy-sell agreement review.

**Joint Revocable Trust for Venezuelan Couple**
Prepared joint revocable trust for Venezuelan couple residing in U.S. incorporating community property protections.

**Charitable Planning for Business Owner**
Created private foundation for business owner and advised on funding and operation.

**Complex Life Insurance Trust Planning**
Assisted client with complex Life Insurance Trust planning involving transfer of operating business to life insurance trust to provide income stream for payment of insurance premiums and with additional trust creation and funding.

**Estate Planning for Maine Resident Business Owner**
Representation of Maine resident business owner with estate and estate tax planning involving multiple irrevocable trusts and lifetime gifts.

**Estate Planning for Individual After Sale of Company**
Assisted wealthy individual with estate planning after sale of company including community property issues caused by prior residence in California.

**Representation of Estate of Decedent for Estate Administration Involving Multiple Closely Held Businesses**
Representation of estate of a decedent with multiple closely held businesses in connection with probate, trust, tax, and administration issues, including coordinating S-Corporation issues and reporting of private annuity transaction avoiding significant estate taxes.

**Representation of Personal Representative for Estate Administration and Will Contest Litigation**
Representation of personal representative of large estate owning multiple commercial real estate properties in connection with probate, tax issues, wrap up of contested guardianship, and litigation including a will contest based on alleged lack of capacity and undue influence and petition for administrator ad litem.

**Estate Administration and Litigation**
Representation of personal representatives of estate in connection with probate, trust, and estate tax issues, to defend a claim against the estate, and to pursue a claim for return of funds obtained by inter-vivos undue influence.

**Tax Return Preparation for Large Estate**
Prepared and defended on audit estate tax return for large estate involving multiple difficult to value investments.

**Court Appointed Curator for Probate Estate**
Served as court appointed curator for probate estate holding real properties from estate opening until settlement of will contest, including eviction of squatters, recovery of stolen property, and rental of real estate.

**Expert Witness for Prudent Investor Act Issues**
Served as expert witness for Prudent Investor Act issues in connection with challenge to trustee's administration of single asset trust.

**Court Appointed Trustee to Hold Litigation Proceeds**
Served as court appointed trustee to hold litigation proceeds until final distribution to beneficiaries.