

# MORRIS NICHOLS ARSHT & TUNNELL

## AREAS OF FOCUS

Delaware Trust Counsel  
Estate Planning & Administration  
Legal Opinions  
Non-Profit  
Trusts & Estates Litigation

## Trusts, Estates & Tax

Morris Nichols has had an active practice in the areas of trusts, estate planning, estate administration, tax and non-profits and fiduciary litigation for over 50 years. Our Trusts, Estates & Tax Group has a national reputation representing settlors, beneficiaries, attorneys, banks and trust companies in the specialized area of Delaware trust law. We regularly work as Delaware trust counsel with attorneys at AmLaw 200 firms around the world and many of the largest financial institutions who have Delaware trust offices, advising through the process of creating Delaware trusts, migrating trusts to Delaware, and modifying, administering and terminating trusts. Our attorneys routinely work with clients on matters involving petitioning the Delaware Court of Chancery, decanting, trust mergers, legal opinions, releases, and all areas of trust administration.

We also have a strong Delaware estate planning and estate administration practice. We work with our Delaware clients to help them to implement their estate planning goals ranging from straight-forward to very complex. We have many years of experience implementing tax and wealth transfer strategies for our clients. Likewise, we work with the personal representatives of Delaware estates, helping them navigate the Delaware probate process and related tax and administrative issues.

*Chambers HNW* has ranked the Morris Nichols Trusts, Estates & Tax practice in Band 1 among Delaware private wealth law firms, with sources touting the group's reputation as "one of the leading firms in Delaware," and one commenter regarding the team as "first point of reference" on Delaware trust law. The practice has also been ranked in *U.S. News – Best Lawyers®* as a "Best Law Firm" for Trusts & Estates in Delaware.

Both partners in our Group, **Thomas Pulsifer** and **Todd Flubacher**, are Fellows of the American College of Trust and Estate Counsel (ACTEC) and are listed in *The Best Lawyers in America®* in the field of Trusts & Estates. Additionally, Tom and Todd have been selected for inclusion in *Chambers HNW's* ranking of leading individuals in Delaware private wealth law. Morris Nichols is the only law firm with two attorneys ranked Band 1 by *Chambers HNW*. Our attorneys regularly publish articles in notable publications such as *Trusts & Estates* magazine and *Estate Planning* magazine, and frequently speak before professional and business audiences throughout the country.

## Representative Matters

- BNY Mellon Trust of Delaware
- Brown Brothers Harriman Trust Company of Delaware, N.A.

- Citicorp Trust Delaware, N.A.
- Commonwealth Trust Company
- Deutsche Bank Trust Company Delaware
- Fiduciary Trust International of Delaware
- First Republic Trust Company of Delaware LLC
- The Goldman Sachs Trust Company of Delaware
- J.P. Morgan Trust Company of Delaware
- Northern Trust Company of Delaware
- PNC Delaware Trust Company
- The Rockefeller Trust Company (Delaware)
- Tiedemann Trust Company
- U.S. Trust Company of Delaware
- Wilmington Trust Company

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