# KAUFMAN&CANOLES

attorneys at law



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Lewis is the Chair of the Estate, Trust & Wealth Transfer Group and a member of the Business Taxation Group at Kaufman & Canoles. Lewis represents a number of multi-generational family groups as they seek to thoughtfully transmit values, work ethic, businesses, investments and other tangible and intangible assets to successive generations, both currently alive and as yet unborn. The approach is holistic, seeking to work with the family and their advisors to implement coordinated legal, investment, tax, accounting, insurance and business advice across assets and generations. Consistent focused efforts toward family goals typically produce significant gains over the years, especially when the family advisor group is working toward the same ends. More and more families of significant wealth focus energy on ensuring their monetary assets are in alignment with, and do not undermine, crucial intellectual, societal and integrity capital of the family. Oftentimes, charitable giving is used to satisfy and reinforce multiple goals and desires. Effectively dealing with family dynamics and issues is a crucial component of the skill sets Lewis brings to the table. Lewis represents clients from the creation of the plan and its implementation, through estate administration and then onto the operation of resulting trusts, foundations and business entities, often serving as a fiduciary.

## PRACTICE AREAS

- Estate, Trust & Wealth Transfer
- Business Taxation

## REPRESENTATIVE MATTERS

- Represented client in termination of charitable remainder trust and division of assets between current beneficiaries and charity
- Created numerous Private Foundations drafted to reflect personal desires of clients
- Created a number of Charitable Lead Trusts
- Aided transition of interrelated family of closely-held multi-industry businesses (S corporation, C corporation and LLC) from generation one to generation three
- Completed multiple estate tax returns and audits involving estates in excess of \$50,000,000 each
- Created numerous GRATs with resulting distribution of significant assets to beneficiaries upon termination
- Serves as trustee and executor on numerous client matters
- Coordinated interrelated business succession and estate planning for numerous closely held businesses in the following areas: real estate development and leasing, beverage, auto dealership, importing, seafood, shipyard and dredging, farming, medical, investment management and contracting

#### **RECOGNITION AND HONORS**

- Best Lawyers in America, 2005-2024
- Top Lawyers; CoVaBIZ, 2017-2024
- Virginia's Legal Elite; Virginia Business Magazine, 2004-2009, 2011-2023
- Norfolk Trusts and Estates "Lawyer of the Year"; Best Lawyers in America, 2011, 2016, 2018, 2020, 2024

## RECOGNITION AND HONORS (CONT.)

- Virginia Super Lawyer; Law & Politics, 2011-2020
- Fellow, American Bar Foundation, 2013
- Fellow, Virginia Law Foundation, 2012
- Editorial Board, Virginia Tax Review
- Echols Scholar and Sigma Pi Sigma (Physics National Honor Society)

#### ASSOCIATIONS

- American Bar Association; Taxation and Real Property, Probate and Trust Law Sections
- Virginia State Bar; Former Member Board of Directors, Trust and Estates Section
- Virginia Bar Association; Trust and Estates Section
- Norfolk-Portsmouth Bar Association
- Barry Art Museum; Board of Trustees
- Access College Foundation; Board of Trustees
- Eastern Virginia Medical School Foundation; Board of Trustees
- United Way of South Hampton Roads Foundation; Board of Trustees; Chair of United for Children Project
- Old Dominion University Educational Foundation; Board of Trustees
- Tidewater Chapter of the American Red Cross; Former Chapter Chairman
- Chrysler Museum of Art; Board of Trustees, Chair, 2014-2016
- Virginia Aquarium & Marine Science Center; Board of Trustees, Co-Chair and Treasurer of 2004–2009 Capital Campaign, Chair of Endowment Committee
- Business Consortium for Arts Support; Board of Directors, Former Chair of Vision & Advocacy Committee

### **ADMISSIONS**

Virginia

#### **EDUCATION**

- University of Virginia; B.A., 1983
- University of Virginia School of Law; J.D., 1986

# PRESS AND PUBLICATION

- 36 Kaufman & Canoles Attorneys named as Top Lawyers 2024 in CoVaBIZ Magazine
- 53 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2023
- 54 Kaufman & Canoles Attorneys Named Best Lawyers in America© 2024, 6 Named "Lawyer of the Year," and 10 Named "Ones to Watch"
- 44 Kaufman & Canoles Attorneys named as Top Lawyers 2023 in CoVaBIZ Magazine
- 53 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2022
- 48 Kaufman & Canoles Attorneys Named Best Lawyers in America© 2023, 4 Named "Lawyer of the Year," and 8 Named "Ones to Watch"
- 40 Kaufman & Canoles Attorneys Named as Top Lawyers 2022 in CoVaBIZ Magazine
- 52 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2021
- 48 Kaufman & Canoles Attorneys Named Best Lawyers in America© 2022, 4 Named "Lawyer of the Year," and 8 Named "Ones to Watch"
- 40 Kaufman & Canoles Attorneys Named as Top Lawyers 2021 in CoVaBIZ Magazine
- 53 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2020.
- 46 Kaufman & Canoles Attorneys Named to Best Lawyers in America 2021 and 5 Named "Lawyer of the Year" and 7 Named "Ones to Watch"
- 18 Kaufman & Canoles Attorneys Named as Super Lawyers in 2020 and 4 Named as Rising Stars 2020
- 45 Kaufman & Canoles Attorneys Named as Top Lawyers 2020 in CoVaBIZ Magazine
- 48 Kaufman & Canoles Attorneys Named Virginia Business Magazine's Legal Elite 2019
- 45 Kaufman & Canoles Attorneys Named Best Lawyers in America 2020 and 3 Named Lawyer of the Year
- 18 Kaufman & Canoles Attorneys Named as Super Lawyers 2019 and 6 Named as Rising Stars 2019
- 48 Kaufman & Canoles Attorneys Named Virginia Business Magazine's Legal Elite 2018
- 40 Kaufman & Canoles Attorneys Named as Top Lawyers 2019 in CoVaBIZ Magazine
- 43 Kaufman & Canoles Attorneys Named Best Lawyers in America 2019 and 8 Named Lawyers of the Year

## PRESS AND PUBLICATION (CONT.)

- 31 Kaufman & Canoles Attorneys Named as Super Lawyers 2018 and 5 Named as Rising Stars 2018
- 31 Kaufman & Canoles Attorneys Named as Top Lawyers 2017/18 in CoVaBIZ Magazine
- 48 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2017
- 6 Kaufman & Canoles Attorneys Named Best Lawyers' 2018 Lawyers of the Year
- 48 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2017
- 6 Kaufman & Canoles Attorneys Named Best Lawyers' 2018 Lawyers of the Year
- 46 Kaufman & Canoles Attorneys Named Best Lawyers in America 2018
- 29 Kaufman & Canoles Attorneys Named as Super Lawyers 2017 and 5 Named as Rising Stars 2017
- 48 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2016
- 40 Kaufman & Canoles Attorneys Named Best Lawyers in America 2017
- 32 Kaufman & Canoles Attorneys Named as Super Lawyers 2016 and 4 Named as Rising Stars 2016
- 44 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2015
- 42 Kaufman & Canoles Attorneys Named Best Lawyers in America 2016
- 42 Kaufman & Canoles Attorneys Named Best Lawyers in America 2015
- 32 Kaufman & Canoles Attorneys Named as Super Lawyers, 7 Named as Rising Stars 2015
- 45 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2014
- 29 K&C Attorneys Named as Super Lawyers 2014 and 8 Named as Rising Stars 2014
- 54 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2013
- 42 Kaufman & Canoles Attorneys Named to Best Lawyers in America 2014
- 29 K&C Attorneys Named as Super Lawyers 2013 and 14 Named as Rising Stars 2013
- 55 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2012
- Private Client Services Update The New Shift Away from Estate Tax Driven Planning in Private Client Legal Services
- 41 Kaufman & Canoles Attorneys Named to Best Lawyers in America 2013
- 40 K&C Attorneys Named as Super Lawyers 2012 and 14 Named as Rising Stars 2012
- 3 Kaufman & Canoles Partners Selected As Fellows of the Virginia Law Foundation
- 53 Kaufman & Canoles Attorneys Named Virginia Business Magazine's Legal Elite 2011
- 40 K&C Attorneys Named "Best Lawyers in America" 2012
- 36 Kaufman & Canoles Attorneys Named as Super Lawyers 2011 and 14 Named as Rising Stars 2011
- 4 Kaufman & Canoles Attorneys Named 2011 "Lawyers of the Year"
- Private Client Services Update Coping with Capacity Issues in Parents
- Private Client Services Update Practical Preparations for Clients Prudently Planning for the Risk of Incapacity
- 36 K&C Attorneys Named to Best Lawyers in America 2011
- Private Client Services Update Some Charitable Giving Thoughts Under Tax Laws Past, Present and Future
- 39 K&C Attorneys Named Virginia Business Magazine's Legal Elite 2009
- 35 Kaufman & Canoles Attorneys Named to Best Lawyers in America 2010
- 36 Kaufman & Canoles Attorneys Named Virginia Business Magazine's Legal Elite 2008
- 36 Kaufman & Canoles Attorneys Named to Best Lawyers in America 2009
- 34 Kaufman & Canoles Attorneys Named Best Lawyers in America 2008
- 34 Kaufman & Canoles Attorneys Named to Best Lawyers in America 2007
- 34 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2006