



## Sarah Duniway

Partner

she/her/hers

Minneapolis

D 612.632.3055

[sarah.duniway@lathrooggpm.com](mailto:sarah.duniway@lathrooggpm.com)

**Sarah Duniway is known for representing a wide range of nonprofit organizations and policy advocacy groups. Clients value her straightforward advice and appreciate her ability to provide insights from a profound understanding of the legal and practical nuances. More than just a lawyer, Sarah is a partner in clients' quests to fulfill their missions.**

When nonprofit leaders encounter legal challenges, Sarah Duniway is the attorney they rely on for clear direction and innovative solutions. Her approach to legal guidance is rooted in enabling clients to harness creative problem-solving opportunities, ensuring they receive effective solutions aligned with their business goals. She loves her work and the clients she serves, sharing a contagious positive energy.

Sarah brings a wealth of knowledge, legal counsel and a unique perspective to 501(c)(3) and 501(c)(4) entities including:

- Foundations and grantmakers
- Long term care, skilled nursing, disability and assisted living, and senior housing providers
- Museums
- Nonprofits
- University-affiliated foundations
- Advocacy and social justice organizations
- Environmental and sustainability groups

### Areas of Focus

#### Services

[ESG Guidance](#)

[Charitable Gift Planning](#)

[Bond Financing](#)

[Navigating the Second](#)

[Trump Administration:](#)

[Executive Orders & the](#)

[Changing Legal Landscape](#)

#### Sectors

[Education](#)

[Health Care](#)

[Political Organizations &](#)

[Election Law](#)

[Health Care Regulatory &](#)

[Compliance Counseling](#)

[Health Care Transactions](#)

[Nonprofit & Tax-Exempt](#)

[Organizations](#)



- Health care organizations
- Political Action Committees (PACs) and SuperPACs

Clients trust Sarah for her ability to provide straightforward counsel on a wide range of legal questions, offering a perspective rooted in a deep understanding of the complexities of the law, informed by her own leadership, governance and business experience. Above all, Sarah delights in helping clients accomplish their missions. She regularly counsels clients in a variety of areas including:

- Governance
- Tax-exemption and tax-exempt bond financing
- Business operations
- Grants and social impact bonds
- Joint ventures, affiliations, and mergers and acquisitions
- Campaign finance
- Election law
- Licensing
- Regulatory compliance

Partnering with Sarah means gaining a dedicated ally for organizations seeking to make an impact through their work. Her ability to anticipate and understand the unique challenges faced by nonprofits, coupled with her commitment to clients' success, makes her an ideal choice for any nonprofit looking to excel in its endeavors. Whether establishing new organizations, navigating complex legal landscapes, or fostering strong collaborative relationships, Sarah's guidance is a beacon of clarity and confidence, empowering clients to achieve their most ambitious goals.

---

## Credentials

### Education

- University of Minnesota Law School, J.D., 1996, magna cum laude
  - *Law and Inequality: A Journal of Theory and Practice*, Student Articles Editor
  - Order of Coif
- Carleton College, B.A., Mathematics, concentrations in Women's Studies and German, 1991

### Bar Admissions

- Minnesota

- North Dakota

## Recognition

- *Minnesota Monthly*, "Minnesota's Top Lawyers," 2022, 2024
- 

## Presentations

- Co-presenter, "Navigating Emerging Threats to Nonprofits: Legal Considerations for Attorneys and Board Members," Minnesota State Bar Association's Rule of Law CLE Series, May 13, 2025
- Co-presenter, "Grantmaking Best Practices," Minnesota CLE 2023 Nonprofit Law Conference, March 14, 2023
- Co-presenter, "Stump the Experts: Lathrop GPM Panel Fields Your Questions," Minnesota Gift Planning Association Annual Conference, November 2, 2022
- Co-presenter, "Family Foundation Management," Lathrop GPM Zoom Webinar, May 24, 2022
- Co-presenter, "Election Year Issues," 2022 Nonprofit Law Conference, Minnesota CLE, March 8, 2022
- Co-presenter, "Synapse Health Webinar Series: What All Providers Should Know About Changes to Assisted Living in MN," Lathrop GPM Webinar, May 12, 2021
- Co-presenter, "First Steps Towards Assisted Living Licensure," LeadingAge Minnesota, April 7, 2021
- Presenter, "Election Year Issues for 501(c)(4) – 501(c)(3) – SuperPAC Organizations," Numerous client presentations, 2020
- Presenter, "Foundation Advocacy and Engaging in Public Policy," private foundation client presentation, October, 2020
- Presenter, "Advancing Public Policy & Election Year Issues," all-staff training for community foundation client, October, 2020
- Presenter, "Conflicts of Interest and Self-Dealing," private foundation Board presentation, June 2020
- Co-presenter, "What You Need to Know About the CARES ACT," Lathrop GPM Webinar, April 1, 2020
- Presenter, "Election Year Issues – The Do's and Don'ts for Nonprofits," Nonprofit Law Conference, Minnesota CLE, March 3, 2020
- Presenter, "Governing in a Time of Change," Minnesota Council on Foundations, February 13, 2020
- Presenter, "Legal 101 for Foundations and Grantmakers," Minnesota Council on Foundations, November 15, 2019
- Co-presenter, "Who Gets the Cookies? Recent Developments in Nonprofit Management of Gifts for Your Mission," Gray Plant Mooty Event & Webinar, November 13, 2019
- Presenter, "New Anti-Retaliation Law for NH's and HWS," LeadingAge Minnesota, August 15, 2019

- Co-presenter, "Exploring New Frontiers – Health Care Transactions," Gray Plant Mooty Health Law Seminar, July 25, 2019
- Co-presenter, "The Three C's in Dealing with the IRS and Other Regulators—Compliance, Compliance, Compliance!" Gray Plant Mooty Event & Webinar, July 26, 2018
- Presenter, "2017 Tax Act and Other Updates for Private Foundations," Minnesota Council on Foundations, March 16, 2018
- Presenter, "How Safe is My Gift? How Safe Should it Be?" Council on Foundations Annual Conference, April 24, 2017
- Presenter, "New Models for Philanthropic Organizations," Foundation Financial Officers Group, February 16, 2017
- Presenter, "Donor Advised Funds vs. Private Foundations: Advising Your Clients and Donors," Red River Valley Estate Planning Council, January 11, 2017
- Presenter, "New Models for Philanthropic Organizations," Foundation Financial Officers Group, November 11, 2016
- Co-presenter, "Getting Your Planned Gift Initiatives Off the Ground," Gray Plant Mooty Event & Webinar, April 28, 2016
- Presenter, "Philanthropy Outside the Tax-Exempt Model," Council on Foundations, April 11, 2016
- Presenter, "Boards: Fiduciary Requirements and Governance Best Practices," LeadingAge, February 10, 2016
- Presenter, "Compliance Lessons from Recent OIG Enforcement Activity," Gray Plant Mooty 19th Annual Health Law Conference, July 14, 2015
- Presenter, "What are Public Benefit Corporations," Minnesota Planned Giving Council, July 1, 2015
- Presenter, "Legal Hot Topics," LeadingAge 2015 Senior Living NOW, July 1, 2015
- Presenter, "What are Public Benefit Corporations," Wilder Foundation, April 1, 2015
- Presenter, "Building Blocks: Creating the Infrastructure for a Gift Planning Program," Fargo-Moorhead Area Foundation, April 1, 2015

---

## Professional Activities

- American Health Lawyers Association
- Minnesota Women Lawyers
- American Bar Association, Health Law and Tax Law sections, Exempt Organizations Committee
- Minnesota State Bar Association, Business Law section, Nonprofit Organizations Committee
- Law clerk for Justice Sandra S. Gardebring, Minnesota Supreme Court, 1996-1997



## Community Involvement

- Minnesota Council on Foundations, Board of Directors, 2015-present; Government Relations and Public Policy Committee, Co-Chair, 2009-2018, Member, 2019-present
- Minneapolis Parks Foundation, Board Member, January 2016-present
- Twin Cities Diversity in Practice, Board Member, 2015-2019
- Gray Plant Mooty Foundation, Chair, 2008-2011, Trustee, 2011-present
- Studio 206, Board Member