

AREAS OF PRACTICE

In today's world, legal counseling often extends over more than one traditional law firm practice area. Berry Moorman is a unique mid-size law firm. Our attorneys are organized into three Departments well suited for the clients we serve.

- Business and Individual
- Estate Planning and Administration
- Labor & Employment

Each of our attorneys brings a multi-disciplinary background and actively participates in regular Department meetings, planning and updates. At Berry Moorman we believe lawyers who develop specialties in several practice areas make the best advisors for the challenges faced by businesses and individuals today.

Within each Department multiple attorneys cover our Practices.

- Asset Protection
- Business and Corporate
- Construction
- Contracts
- Creditors Rights
- Employment (Management)
- Environmental
- Estate and Trust Litigation
- Estate Planning and Administration
- Immigration
- International
- Non-Profit
- Litigation and ADR
- Mergers and Acquisitions
- Real Estate
- Russia Practice
- Succession Planning
- Tax
- Traditional Labor Law

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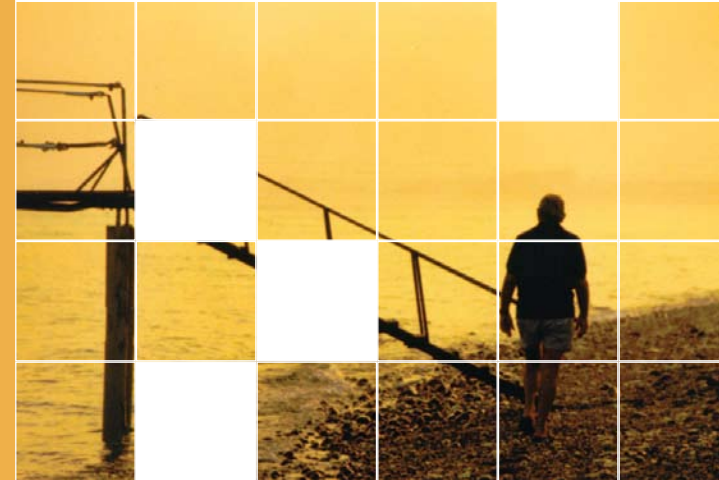
BERRY ♦ MOORMAN
PROFESSIONAL CORPORATION

ATTORNEYS AT LAW
Est. 1926

www.berrymoorman.com

BERRY ♦ MOORMAN
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Estate Planning and Trust Administration



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ABOUT OUR FIRM

Since 1926, Berry Moorman has delivered skilled legal counsel and exceptional service to its clients. The firm represents individuals and businesses in diverse industries and pursuits. The firm's business clients range from small and emerging enterprises to large, publicly held corporations, governmental bodies and educational and charitable organizations. The firm's attorneys are licensed in Michigan and several other jurisdictions, including Florida, New York, Illinois, and Ontario. With three offices in metropolitan Detroit and an affiliated office in St. Petersburg, Russia, the firm serves clients in Michigan and throughout the world.

Our professionals are experienced in a wide range of assignments from the most complex to the routine. With depth of legal talent, Berry Moorman tackles any legal matter or challenge affecting businesses. For individuals we offer a variety of business and personal planning advice. We bring innovation, creativity and sound judgment to every problem. Our size permits us to accept substantial and complex projects, but also allows partner level expertise in most matters. ■

WHY SELECT BERRY MOORMAN?

Clients choose Berry Moorman because our culture is focused on relationships. We promote long-term client relationships based on confidence, trust, and mutual interest and respect. We are committed to the success of each client. We deliver the highest quality legal work in an efficient and cost effective manner. We are responsive to emergencies and meet deadlines. We recognize the special needs of each of our clients. Our passion for excellence is the value we add to your business and personal endeavors. ■

OUR SERVICES RANGE FROM SIMPLE WILLS TO COMPLEX TRUSTS

Our firm's estate planners have the experience to meet our clients' needs - whether those needs require relatively uncomplicated wills and trusts or plans for very large and complex estates. The estate plans we help our clients to create allow our clients to control, maintain, and enhance their personal wealth, to provide for efficient management of their assets should they become incapacitated, and to transfer their property at death with a minimum of tax, expense, and delay. ■

WE ENABLE OUR CLIENTS TO ACHIEVE THEIR PERSONAL, TAX PLANNING, BUSINESS PLANNING, AND CONTINUING TRUST ADMINISTRATION GOALS

Berry Moorman estate planners possess the expertise to address our clients' personal goals as well as sophisticated tax and insurance considerations by the use of trusts, premarital agreements, family partnerships, gift programs, and plans to direct and control asset values. Our knowledge and experience also enable us to plan for assets held in qualified plans and to address complex business planning matters. We have the ability, stability, and resources to administer multi-generational continuing family trusts. ■

WE HELP OUR CLIENTS TO PROVIDE FOR DISABLED CHILDREN AND ADULTS, PLAN FOR LONG TERM CARE, AVOID FUTURE DISPUTES, AND ADDRESS PRESENT DISPUTES

We also address special family situations, including dealing with disabled children and adults and Medicaid issues. In the planning process, we identify and address potential

problems to help avoid future misunderstandings or disputes. If disputes do arise, we are often able to resolve them without resorting to court proceedings, but if necessary, we have been successful at all levels of estate and trust litigation. ■



WE EFFICIENTLY ADMINISTER ESTATES AND TRUSTS AFTER DEATH IN ORDER TO MAKE PROMPT DISTRIBUTIONS AND MINIMIZE TAXES

The firm's estate services (and business planning activities) include the administration of client trusts and estates after death. Application of our skills results in the prompt and efficient management and distribution of personal and business assets. In addition to pre-death planning, we are often able to utilize post-death options and elections to address unforeseen circumstances and issues. Our estate planners have the knowledge and experience to use every opportunity to minimize post-death income and estate taxes. ■