



BDO delivers assurance, tax, and financial advisory services to clients throughout the country and around the globe. We offer numerous industry-specific practices, world-class resources, and an unparalleled commitment to meeting our clients' needs.

BDO's Core Purpose is helping people thrive, every day. It is, fundamentally, why we exist as a firm, and it applies as much to our clients as it does to our employees. Exceptional client service at BDO begins with exceptional people committed to exceptional endeavors. At BDO, we believe that our business, at its core, isn't about clients won or dollars accounted for. It's about helping people. It's about creating a better culture for our employees, in and out of the office. It's about giving back to our communities, and doing our part to preserve the environment. As one of the world's largest accounting and advisory networks, BDO helps a diverse range of clients with a diverse range of needs. Our professionals are drawn from a variety of multidisciplinary backgrounds, allowing us to deliver insightful, innovative solutions – no matter the challenge, no matter the need.



Since its founding in 1926, the attorneys of Berry Moorman have provided a full range of estate planning services to provide for clients' wishes, protect their families, and minimize tax consequences. Services include the preparation of wills, revocable and irrevocable trusts, generation-skipping trusts (dynasty trusts) and charitable trusts. Berry Moorman attorneys also provide advice on charitable and family gifting and custom-design programs for the transfer and protection of assets. Estate plans are designed to fit the specific circumstances of each client, including protecting retirement plan assets and planning for the transition of closely held businesses to the next generation. Berry Moorman attorneys also provide family law services, including divorce, child custody matters, and pre and post nuptial agreements.





Clayton & McKervervey is a full-service CPA firm helping middle-market entrepreneurial companies compete in the global marketplace. The firm is headquartered in metro Detroit and services clients throughout the world. The closely held businesses and owners we serve represent the manufacturing, distribution, industrial automation and professional service industries. Our suite of services include tax, accounting, consulting, and wealth transfer strategies for entities, individuals and families. To learn more, visit claytonmckervervey.com.



Comerica Wealth Management's goal is to provide best-in-class wealth management services and solutions, thought leadership, and trusting relationships to help wealthy individuals, families, and business owners/organizations manage their wealth and meet their financial goals by addressing their greatest and most pressing financial concerns. Our comprehensive, team-based approach to wealth management is designed to bring a client's full financial picture together, allowing us to provide expertise, tailored solutions and personalized service to help clients accomplish their goals. From legacy planning to wealth preservation, asset management to specialized financing, Personal Wealth's team of dedicated advisors, planners and strategists work hand-in-hand to create a balanced road map for our clients' financial futures.

Community Foundation

FOR SOUTHEAST MICHIGAN

Community Foundation for Southeast Michigan: Your Local Philanthropy Experts

Since 1984, the Community Foundation for Southeast Michigan has helped thousands of people make permanent, positive change in our seven-county region and beyond. With an ever-expanding knowledge of local organizations, community needs, and the relationships needed to make that change happen, the Community Foundation is a perfect complement to your clients' philanthropy, both during their lifetimes and in their testamentary planning. Throughout our history, we have collaborated with professional advisors and their clients to accept gifts of cash, securities, closely held business interests, real estate, and other assets; to create, fund, and administer the appropriate charitable vehicle; and to distribute grants for the charitable causes their clients wish to support. We look forward to partnering with you to help your clients achieve their charitable goals.



Comprehensive Planning, Inc.

Comprehensive Planning is an essential partner for every advisor looking for insurance solutions for their clients and prospects. We are here to guide you through the insurance protection process and provide an un-biased, objective solution every time. Our innovative technology platforms easily make use of electronic applications, exam-free underwriting, and electronic policy delivery solutions. We want the advisors we support to think of Comprehensive Planning as their one stop, in-house life insurance department. You build the plan for your clients, and we will help you protect them and their needs. Learn more at www.compreplan.com



Couzens Lansky, a law firm located in Farmington Hills, Michigan, is dedicated to providing solutions for all the legal needs of its clients, including the full range of trust, estate and charitable planning, taxation, probate and trust administration, and any related litigation or dispute resolution. Estate planning documents include wills, living trusts, funding forms, asset protection arrangements, and irrevocable trusts involving life insurance, generation skipping, charitable transfers, and family gifting. All planning is custom-designed to meet the unique circumstances of each client, including protecting assets, transferring closely held businesses, gifting to charity, minimizing taxes, and facilitating estate administration. Couzens Lansky attorneys routinely involve a client's other professional advisors in the planning process. Couzens Lansky also provides real estate law, business and corporate law, employment and labor law, construction law, litigation, and banking and finance services. To learn more, call us at 248.489.8600 or visit www.couzens.com.



Effective estate planning can eliminate uncertainties for individuals, families, and nonprofit organizations, giving them peace of mind as they seek to retain, administer, and transfer their wealth and values. As a full-service law firm with 18 offices and nearly 500 lawyers across North America, Dickinson Wright has a nationally-renowned team of lawyers that seamlessly assists clients with tax and estate planning, trust administration, and business succession preparation. Understanding the often difficult and delicate nature of these matters, our team approaches each case holistically, resolving disputes over complex and factual concerns while achieving results that meet our clients' specific needs.



Dykema's Estate & Tax Planning and Administration Practice Group attorneys pride themselves on their responsiveness and willingness to embrace new ideas with outside-the-box thinking. We do not adopt "faddish" planning just because others are doing it. Rather, we are extremely sophisticated in employing the latest techniques to reduce our clients' tax burden while at the same time achieving their goals. We have an "organic" philosophy in that we take advantage of our clients' lifestyles and the facts they present (businesses, portfolios, etc.) and rearrange them so that our clients can continue living their lives without disruptions due to estate and tax planning strategies.



Giroux Trial Attorneys is a personal injury firm that truly cares about our clients and the attorneys that refer cases to us. Over the past 24 months, our firm has paid over \$3,800,000 in attorney referral fees and fee sharing. As one of the leading personal injury trial attorneys in the state and past managing partner of Fieger Law, Bob Giroux and his team of attorneys approach and prepare every case as if it's going to trial. When you begin with that end in mind, the process ensures that opposing council knows you are ready for a fight. This reputation garnered over 25+ years and the diligent preparation of each case results in better outcomes for clients - whether case goes to trial or settles for an amount the client and firm deem to be acceptable.

Trust us with your client, your family member or colleague that needs representation for a personal injury matter. We are committed to your case from the very beginning to resolution. Honesty, trust and respect are values that drive our firm. This is what makes us successful.



Located in Troy, Michigan, Gordon Advisors, P.C., is one of Southeast Michigan's leading public accounting and business consulting firms. For over 60 years, Gordon Advisors, P.C., has been respected and recognized for our expertise, dedication, and commitment to providing exceptional service to our clients. Our firm prides itself on the extensive involvement of our shareholders and senior management throughout the performance of the services we provide to our clients. We provide efficient, cost-effective service by selecting team members with appropriate skills and experience to handle needs. At Gordon Advisors, P.C., we assist clients in developing strategies to meet their personal and financial planning objectives by providing tools they need to really add value to the businesses they own and manage.



Greenleaf Trust is a privately held wealth management firm with specialized disciplines in asset management, trust administration, qualified retirement plan administration, and family office advisory services. With close to \$14 billion in assets under advisement, we are among the nation's largest independently owned wealth management firms; by virtue of our exemplary, client-first culture and depth of actionable expertise, we are also among the best. Our business model is predicated solely on our clients' financial success. Client-aligned and talent-driven, we adhere to the highest standards of fiduciary excellence, while harnessing the most robust technologies, sophisticated investment platforms and comprehensive reporting tools. In 2019, we celebrated twenty-one consecutive years of mid-double digit growth while maintaining an outstandingly high level of client retention.

HERTZSCHRAMPC
248-335-5000

HINDMAN

Hindman Auctions is recognized internationally as a leading fine art auction house. With an unyielding focus on client service, Hindman offers holistic solutions for clients and fiduciaries. Hindman operates more salesrooms in the United States than any other firm and conducts over 100 auctions annually in categories such as fine jewelry, fine art, modern design, books and manuscripts, furniture, decorative arts, couture, Asian works of art, arts of the American West, and numismatics, as well as special focus subjects as the need arises.



The Huntington Private Bank is focused on one purpose: making life better for our clients, helping their businesses thrive and empowering them to strengthen their communities. Clients look to us for guidance and support throughout their lives and to help them navigate financial decisions, both big and small. We're one of the few private banks that provides clients with their own local team of financial experts who work together to deliver meaningful insights and advice. We provide personalized services ranging from banking and lending services to wealth management, trust administration, legacy planning and insurance. We're also one of the only private banks that automatically welcomes C-suite executives and business owners to join the Huntington Private Bank. And unlike most other private banks, we're focused on serving anyone with the potential for \$1 million or more in banking or investment needs. Visit Huntington.com/PrivateBank to learn more.



Aaron Sherbin is a Partner at Jaffe Raitt Heuer and Weiss, P.C. and leads their Estate & Wealth Planning practice group while also working closely with their Mergers & Acquisitions and Tax practice groups. He specializes in estate plan design, trust and estate administration, wealth preservation and transfer, and strategic business planning services for closely-held companies and family businesses. Aaron also serves as a transactional attorney.

Jaffe Raitt Heuer & Weiss, P.C. was founded in 1968 by entrepreneurially-minded attorneys with a common vision: to form a full service law firm dedicated to providing exceptional hands-on, responsive, and solutions-oriented legal services. The firm is proud of its work and is committed to serving its clients, celebrating our inclusive company culture, and giving back to the community.

KERCHEVAL FINANCIAL GROUP

of Wells Fargo Advisors

The group of individuals that work at the Kercheval Financial Group of Wells Fargo Advisors are a wealth management team who focus on providing advanced, holistic wealth management strategies to primarily high net worth and ultra-high net worth families and foundations. Every relationship is managed through a team based family office approach.

Advanced planning requires a collaborative effort. The Kercheval Financial Group works with their client's most trusted advisors in order to provide sound and effective advice. **(continued on next page)**

Kercheval Financial of Wells Fargo Advisors (continued)

The team specializes in full discretion asset management, advisory investment management, and also provides brokerage services as appropriate. Furthermore, through our Wells Fargo affiliates, clients have access to trust services, lending and banking products and services, including: securities-based financing, residential mortgages, home equity financing, business financing and credit cards.*

Andrew Camden, Managing Director-Investments
Eric Machus, Managing Director-Investments
Noah Robinson, Financial Advisor
Maureen Tarquinio, Sr Registered Client Associate

Mark Wojtas, Managing Director-Investments
Blake Ellis, Managing Director-Investments
Rob Robinson, Client Associate
Mary Cox, Sr Registered Client Associate

***Lending and other banking services available through Wells Fargo Advisors (NMLS UI 2234) are offered by banking and non-banking subsidiaries of Wells Fargo & Company, including, but not limited to Wells Fargo Bank, N.A. (NMLSR ID 399801), Member FDIC, and Wells Fargo Home Mortgage, a division of Wells Fargo Bank, N.A. Certain restrictions apply. Programs, rates, terms, and conditions are subject to change without advance notice. Products are not available in all states. Wells Fargo Advisors is licensed by the Department of Business Oversight under the California Residential Mortgage Lending Act and the Arizona Department of Financial Institutions (NMLS ID 0906158). Wells Fargo Clearing Services, LLC, holds a residential mortgage broker license in Georgia and is licensed as a residential mortgage broker (license number MB2234) in Massachusetts.**



Investment and Insurance Products: NOT FDIC-Insured/NO Bank Guarantee/MAY Lose Value

Wells Fargo Advisors is a trade name used by Wells Fargo Clearing Services, LLC, Member SIPC, a registered broker-dealer and non-bank affiliate of Wells Fargo & Company.



At Lifetime Financial Growth we take pride in delivering cutting edge strategies. We give clients the confidence to take control of their lives and guide them to build a clear path to their financial future.

The focus of Lifetime Financial Growth centers on our clients' vision for their future to create a lasting impact on their wealth potential. Uniquely positioned to offer our clients access to one of the most comprehensive financial product platforms available today, Lifetime Financial Growth envisions and enhances our clients' goals through purposed macro-management, informed fiscal education, and experienced asset servicing solutions. Our commitment to the community is to accomplish all of our objectives while serving as a good citizen within the community through our charitable endeavors and by our leadership.



Maddin, Hauser, Roth & Heller, P.C. is a multi-specialty law firm serving individuals, businesses and governmental entities.

- We deliver result-focused legal services based upon deep knowledge of our clients and the industries we serve.
- Client trust is founded upon our responsive, expert, cost-effective and “no-nonsense” practical approach.
- We translate this value proposition into a positive experience for every client, every day.
- Our practice areas include:

Alternate Dispute Resolution

Appellate

Bankruptcy

Restructuring and Debtor-Creditor
Rights

Complex Litigation and Risk Advisory

Corporate and Business

Defense and Insurance Coverage

Employee Benefits

Employment and Workforce Management

Environmental

Estate Planning and Probate

Financial Services and Real Property

Litigation

Franchise and Distribution

Health Care

Property Tax Appeals

Real Estate

Tax

Technology and Computer





Since 1852, Miller Canfield's collaborative approach, deep resources and network of local, regional and worldwide relationships have helped our lawyers get work done quickly, efficiently and successfully for our clients. We engage the best people, best practices and deliver the best possible results. We know our clients' businesses, organizations and industries and look out for their best interests. They look to us for legal expertise as well as insight and business advice. Together, we build businesses, communities and prosperity.

Miller Canfield is the only Michigan-headquartered firm to twice earn Mansfield Plus Certification, which measures whether law firms have affirmatively considered women and attorneys of color for leadership and governance roles, equity partner promotions and lateral positions. We partnered with Diversity Lab, the national incubator for law firm diversity programs, and received the highest scores in piloting the OnTrack for Leadership program to support the retention, advancement and business development efforts of women and minority attorneys. We don't just advise. We make things happen.



Northern Trust Wealth Management offers holistic wealth management services for affluent individuals and families, family offices, foundations and endowments, and privately held businesses. It is recognized for its innovative technology, service excellence and depth of expertise and ranks among the top 10 U.S. wealth managers, with \$276.7 billion in assets under management as of March 31, 2020. The Northern Trust Company is an Equal Housing Lender. Member FDIC.

Anthony Costanzo, Wealth Strategist, Northern Trust Wealth Management Eastern Michigan



Jim Smallegan is a Wealth Management Advisor who is affiliated with Northwestern Mutual. Jim helps clients with comprehensive financial planning. Over the past 20 years this has included working with and coaching business owners. Recognizing each for their individual stories, thoughtfully thinking through and documenting their dreams, goals and objectives. Working with clients he develops financial plans that guide clients through a customized approach to reaching their goals and objectives. Experience and resources are presented in an exacting blend which can include; Wealth Management, Life insurance planning, disability insurance planning, Long term Care Insurance planning, Retirement Planning- Retirement accumulation strategies, Retirement distribution strategies, Estate planning strategies, Business Succession Planning, Key person planning, and Employee benefits planning. Goals and dreams are the central focus of the decisions and structure for the financial plan that is customized for each client.

Northwestern Mutual is a premier national financial services leader. Northwestern Mutual has been helping families and businesses achieve financial security for 160 years. Through a distinctive, whole-picture planning approach including both insurance and investments, we empower people to be financially confident so they can live life differently. Northwestern Mutual Investment Services is the fifth largest independent broker dealer in the country as of 2019 (investment news).



With roots in one of the nation's largest and most well-respected audit, tax, and advisory firms, Plante Moran Wealth Management is a leading provider of investment advisory, trust, tax, and insurance services. Established more than 40 years ago, PMWM has 250+ wealth management professionals specializing in investments, estate planning, business transition, strategic philanthropy, trust, insurance, and personal tax. Our practice delivers a holistic range of innovative solutions and strategies that are tailored to clients' needs and objectives — from business challenges to personal finance and family goals. With our collaborative, client-centric focus, working with us is like having your own personal CFO to help navigate the complexity of wealth management and achieve financial success.



PLUS Financial Network is one of the nation's leading brokerage general agencies. With over 100 years of combined leadership experience, our corporate staff are known and respected throughout the industry as progressive thought leaders. PLUS's dedicated team brings vast knowledge when it comes to product selection and case design. AT PLUS, we do more than just run illustrations. We provide unique comprehensive insurance strategies that encompass life, disability, long term care and annuities for any client. Our portfolio of more than 40 carriers enables us to offer the products people need and the underwriting they deserve. Simply put, we have the expertise to identify the best solutions for clients.

As a founding member of AIMCOR Group, PLUS Financial Network is part of one of the largest National Insurance Marketing Organizations in the country. AIMCOR Group is on a mission to transform our industry and redefine the power behind the value of insurance. Together we are dedicated to bridging the gap between advisors and their clients' needs. Additionally, PLUS is a regional office for AIMCOR's Enterprise Insurance Group (EIG). Comprised of 23 regional offices across the country, EIG is a subset of the 44 AIMCOR members and works exclusively in the B2B space with broker/dealers, banks and financial institutions. Many law firms and CPA firms rely on PLUS to consult on complex insurance case design and policy reviews. Our extensive portfolio, knowledgeable staff, exceptional service and a commitment to providing the most innovative strategies available, makes PLUS Financial Network an outstanding partner.

Please visit us at www.pfnins.com

Rehmann

Rehmann's Estate and Trust Advisory services team brings an encompassing approach to financial planning and management, marshaling the combined strength of our tax, financial and legal professionals with the goal of providing confidence and financial health for generations to come. Our collective skills and commitment to client service help distinguish Rehmann as one of the Midwest's prominent wealth advisory firms.

A fully integrated financial services and advisory firm with offices in Florida, Michigan and Ohio, Rehmann is one of the top 50 largest firms in the U.S. We provide a broad suite of services ranging from accounting and assurance, comprehensive technology, accounting and human resource solutions, specialized consulting and wealth management. As a member of Nexia International, a leading worldwide network of accounting firms, we can help our clients do business around the globe.

Rehmann's core values include put people first, be obsessed with client success, cultivate business wisdom, embrace an entrepreneurial spirit, and exhibit unwavering integrity. The firm's tagline, Empower Your Purpose, centers on maximizing the potential of clients and associates by providing business insights and solutions that help them maintain focus on what makes them extraordinary.

Learn more at rehmann.com



Schechter is a third-generation wealth advisory and financial services firm. For over 80 years, our multi-disciplined team, consisting of JDs, CPAs, LLMS, CLUs, PFSs, CAPs, MBAs, CFA® charterholders, CFP® practitioners, and CIMA® consultants have been quietly advising wealthy families on financial matters including institutional quality investment advisory services, private capital, and alternative investments, advanced life insurance planning, income and estate taxes, business succession, and charitable planning. Schechter has created a platform tailored to helping high-net-worth advisors meet the needs of their clients. Our strategic partner network stretches nationwide in delivering complex life insurance strategies, wholly unique to the industry, and customized to each individual client.



Stout is a global advisory firm specializing in: Investment Banking; Transaction Advisory; Valuation Advisory; Disputes, Compliance, & Investigations; and Management Consulting. We serve a range of clients, from public corporations to privately held companies in numerous industries. Our clients and their advisors rely on our premier expertise, deep industry knowledge, and unparalleled responsiveness on complex matters.

As the largest trust and estate valuation practice in the United States, we have a proven track record of developing well-documented and supported analyses and reports that have withstood scrutiny at all levels for more than 25 years. It's why the wealthiest families in the country trust Stout with their most significant estate-planning transactions, complex valuation issues, and challenging tax disputes. Our services include valuations of operating businesses, holding companies (LP/LLC discount studies), carried interests, restricted stock and blockage discount opinions, real estate appraisals, undivided interest valuations, and tax controversy and expert testimony.

Learn about our [Trust and Estate practice](#).



Tracy Wick Property Team is a full spectrum property services for quickly preparing and selling inherited homes for peak prices. Whether the job is to get a house cleaned out and sold 'As Is' or to economically boost the market value of a dated house in a prime location, we carefully assess each case and manage the process in a holistic manner that preserves the value of the real estate and optimizes the value of tangibles.

We work directly with families and their attorneys, trust officers and financial advisors to expedite the estate settlement process and obtain optimal results for the beneficiaries. Skilled at navigating complex scenarios, we are equipped to tackle complicated analyses, streamline the timeline, and provide field support in an efficient and timely manner. We can manage the entire process or just handle the real estate portion of a settlement.

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Tracy Wick Property Team (continued)

Benefits include:

1. Clients do not waste time or pay for unnecessary work because we only recommend fixes with a high ROI
2. Clients are not over-charged because we obtain multiple bids and all invoices are direct-billed from contractors
3. All parties are aware of the project status since all documents are accessible 24/7 via an online Portal
4. Work is done quickly by an established contractor network that is motivated to do a quality job
5. Home security is a top priority to limit access and protect vacant properties; ask about our non-invasive solution

Visit TracyWick.com/Library for free access to helpful Inherited Home eBooks, Checklists and Guides or contact Tracy by text or phone 248-912-7407.



Varnum is a full-service law firm with four Southeast Michigan offices and a roster of experienced and creative estate planning professionals. We are delighted to welcome David Thoms, who recently joined our existing team of Chris Ballard, Mike Mulcahy, Steve Rohr, Rebecca Wrock, and Tom Bergh. David's addition adds depth and heft to the existing multi-disciplinary estate planning practice. The Southeast Michigan team works in close coordination with the firm's other locations in West Michigan and Florida to provide a rich reservoir of talent and experience.

In addition to traditional estate planning and drafting, the firm's clients and friends have access to creative charitable and tax solutions, as well as resources for preserving closely held business interests and legacy properties such as lakefront cottages, including the efficient transition of interests to new generational owners. The firm has a large and active tax planning and controversy practice, and with several former IRS trial attorneys in its tax litigation group is able to handle contested matters both administratively and in court. The tax team has extensive experience with regard to transfer tax issues, in addition to traditional civil and criminal income tax disputes. We look forward to continuing our collaborative work with other professionals and please feel free to contact any of us at any time.



Client service and teamwork are the founding principles of Warner Norcross + Judd and the firm applies these principles at every level of their organization. As one of the largest and most successful law firms in Michigan, they have the expertise to handle your business and legal matters, whether simple or complex, from start to finish. Warner attorneys are leaders not only in their profession but also in their communities, donating their time and talents to nonprofits that focus on making the communities where they live and work better places to be. With over 230 attorneys working in 14 industry groups and 27 specialized practice areas, Warner meets the legal needs of clients operating throughout North America and around the world.



THE PRIVATE BANK

Wells Fargo Private Bank provides high-net-worth clients with a complete range of wealth solutions that include wealth planning, private banking, trust and fiduciary services, and fiduciary investment management, as well as specialized wealth services such as estate settlement services, real estate management, business transition and advisory services, philanthropic services, and special needs trust services. Wells Fargo Private Bank's mission is to build enduring relationships on a foundation of sound, thoughtful, and objective advice.

