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KERR, RUSSELL AND WEBER, PLC
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Curtis J. DeRoo is a Member of Kerr, Russell and Weber, PLC and co-chairperson of the firm's Estate Planning Practice Group. He is also a member of the firm's Corporate Practice Group. His practice in both areas is largely tax related. Mr. DeRoo holds a Certificate of Completion in the areas of probate and estate planning issued by the Institute of Continuing Legal Education and the Probate and Estate Planning Section of the State Bar of Michigan.

In estate planning, Mr. DeRoo drafts Wills, Revocable and Irrevocable Trusts, Powers of Attorney, and Medical Powers of Attorney. His sophisticated estate planning practice includes such techniques as Prenuptial Agreements, Irrevocable Insurance Trusts, Qualified Personal Residence Trusts (QPRT), Charitable Gifting, Charitable Trusts, Family Limited Partnerships, large Retirement Account (e.g. IRA) planning, and Family Foundations. He also settles estates in and out of probate, by counseling both corporate and non-corporate fiduciaries, and by completing all necessary tax returns, including income tax and estate tax returns.

In the corporate area, he advises family held businesses and non-profit groups. This includes formation of partnerships, both profit and non-profit corporations, limited liability companies, tax advice, employment relations, executive compensation, real estate matters, drafting of contracts, mergers and acquisitions, succession planning, and retirement planning for business owners and wealthy individuals. He also creates and advises ERISA retirement plans, including pension, profit sharing, 401(k) and ESOP's.

Mr. DeRoo is a member of the State Bar of Michigan, American Bar Association, Detroit Bar Association and the Financial and Estate Planning Council of Metropolitan Detroit. He is an elder in the Presbyterian Church (USA), a Trustee of Grosse Pointe Memorial Church, a Board Member of Habitat for Humanity – Grosse Pointe Partners, Secretary of the DeVlieg Foundation, Secretary of the Hartmann Family Foundation and active in other community organizations.

He received his undergraduate degree from Calvin College and his law degree from the University of Michigan Law School. He

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Curtis J. DeRoo
(*continued*)

has been quoted in the Wall Street Journal on retirement issues
(Stretch IRA's).