



## E. Marc Miller

*Shareholder*

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**Marc Miller's** practice focuses on the crafting of estate plans typically consisting of wills, trusts, and financial and health care powers of attorney, tailor-made to address each client's unique situation, whether it means simply providing a basic framework for the smooth transition of assets from a client to his or her loved ones, to more sophisticated planning involving asset protection, special needs planning, minimizing wealth transfer taxes, charitable planning, or business succession. As part of the estate plan process he works closely with clients in the implementation of their estate plan by advising them on how to best structure the titling of their assets and assisting them in making appropriate beneficiary designations consistent with their estate planning objectives.

Mr. Miller is also actively involved in estate administration matters, guiding executors in the collection and retitling of estate assets, timely payment of estate and inheritance taxes, and making final distributions to beneficiaries.

For clients with closely-held business interests, Mr. Miller assists with the formation and dissolution of closely-held entities, and is involved in structuring buy-sell and cross-purchase agreements to facilitate the client's business succession planning.

Other transactional matters that Mr. Miller is routinely involved with include the transfer and sale of real property, preparation of loan instruments (i.e. promissory notes, revolving credit agreements, mortgages), and the formation of charitable foundations.

### REPRESENTATIVE MATTERS

- Represented a regional provider of telecommunications services in the purchase of the assets of another telecom provider in order to increase our client's geographic footprint. The transaction was the culmination of a multi-year process and involved extensive negotiations, regulatory approvals, and complex due diligence review.

### Practice Areas

Trusts and Estates Law  
Business and Corporate Law

### Admissions

Pennsylvania  
Maryland

### Education

LL.M. (Taxation) & Estate  
Planning Certificate,  
Temple University Beasley  
School of Law

J.D., Emory University  
School of Law

B.S., Business and  
Kinesiology (with  
distinction), Indiana  
University

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**PROFESSIONAL AFFILIATIONS**

- Member, Pennsylvania Bar Association