

**CURRICULUM VITAE OF
BRUCE A. MILLER, ATTORNEY AT LAW
2955 RIDGELAKE DRIVE, SUITE 207
METAIRIE, LOUISIANA 70002
TELEPHONE: (504) 837-5242
FACSIMILE: (504) 837-8366
E-MAIL - bmilleresq@cox.net; WEBSITE: www.bmilleresq.com**

HIGHER EDUCATION WITH RELATED ACTIVITIES

Loyola University School of Law, New Orleans, Louisiana J.D., May, 1976. Top third of class. Editor, The Code, law school newspaper. Finalist, National Moot Court Competition (6 out of 43). President, Brendan F. Brown Society of International Law. Member, Law School Honor Board.

Louisiana State University, Baton Rouge, Louisiana. Worked on Masters Degree in Music; Graduate Assistant, Music Department, 1972 - 1973.

Southeastern Louisiana University, Hammond, Louisiana
B.A., with major in music, May, 1972. Dean's List for four consecutive semesters.

Tulane University, New Orleans, Louisiana
Major in Economics, minor in Spanish, 1968 - 1970.

LEGAL AND BUSINESS EXPERIENCE

Sole Practitioner

Metairie, Louisiana

November 1991 to present. Civil practice with concentration in taxation, including tax preparation, estate planning, trusts, commercial and business law, mediation, special master assignments, and valuation of closely held businesses.

Gennusa, Brandt & McDonald

Metairie, Louisiana

January 1984 to October 1991. General civil practice with emphasis on tax, successions, estate planning, and commercial law; litigation trial experience.

Internal Revenue Service

New Orleans/Shreveport, Louisiana

November 1977 to January 1984. Duties included auditing of Federal estate and gift tax returns, training new attorneys, giving talks to professional groups and selecting estate and gift tax returns for audit.

Noble, Slaughter, Clayton & Lorenz, October, 1976 - November 1977.

New Orleans, Louisiana. General practice of law.

Claims adjuster and Investigator, Gray & Co., industrial insurance company, summer, 1974.

Recruiter - Registrar, Executive Development Program, Loyola University, May - October, 1973.

SPECIAL SKILLS

- 1) **Board Certified Tax Specialist**, Louisiana State Bar Association Specialization Board. Qualified as an expert in taxation in Civil District Court for the Parish of Orleans and the 24th Judicial District Court for the Parish of Jefferson.
- 2) **Special Master in community property, alimony and child support matters.** Appointed by numerous judges in Civil District Court for the Parish of Orleans, 24th Judicial District Court for the Parish of Jefferson, and the 22nd Judicial District Court for the Parish of St. Tammany, 23rd Judicial District Court for the Parish of St. James, 25th Judicial District Court for the Parish of Plaquemines.
- 3) **Court certified expert on valuation of closely held businesses.** Initial training was obtained while employed by Internal Revenue Service; some 300 valuations undertaken or reviewed while working for Internal Revenue Service. Since resumption of private practice, I have continued and expanded valuation activities. I have qualified as an expert in valuation and taxation in Civil District Court, as an expert in valuation and successions in 24th Judicial District Court, and as an expert in valuation in Civil District Court, 24th Judicial District Court, 25th Judicial District Court, and 29th Judicial District Court. I have attended and successfully completed courses given by American Society of Appraisers, Business Valuation Discipline. Have qualified as an expert witness in Civil District Court for the Parish of Orleans and the 24th Judicial District Court for the Parish of Jefferson as a Special Master in cases involving community property issues.
- 4) **Rated A-V by Martindale Hubbell.**

COURSES TAUGHT/SEMINARS OF INSTRUCTION

Jefferson Bar Association, Domestic Law Section, Family Law Participant, Mock Trial Seminar - February, 1990.

Loyola University School of Law, Domestic Law Seminar - December 4, 1992: Proving the Valuation of the Closely Held Business.

Loyola University School of Law, Domestic Law Seminar - December 16, 1993: Evaluating

the Closely Held Business and Proving Same in Court

Loyola University School of Law, Domestic Law Seminar - December, 1994: The Equitable Forms of Retirement Benefits

Loyola University School of Law, Domestic Law Seminar - December, 1995: Evaluating a Closely Held Business and Proving Same in Court

Loyola University School of Law, Domestic Law Seminar - October, 1996: Evaluating Certain Types of Community Property

Loyola University School of Law, Domestic Law Seminar - December, 1996: The Role of the Special Master in Community Property Partitions

Loyola University School of Law, Advanced Mediation Training - October, 1997: Evaluating Certain Types of Community Property

National Business Institute - November, 1997: Considerations in Buying and Selling a Business in Louisiana.

Loyola University School of Law, Domestic Law Seminar - December, 1997: Using a CPA Expert

Half Moon Seminars - July 16, 1998: Louisiana Probate and Estate Planning Skills for Paralegals

National Business Institute - August, 1998: Choice of Business Entity in Louisiana

National Business Institute - November, 1998: Considerations in Buying or Selling Business in Louisiana

Half Moon Seminars - March, 1999: Current Issues in Louisiana Elder Law

Prime Time Seminars CLE - May, 1999: Advanced Tax Planning

National Business Institute - August, 1999: Exempt Organizations and Charitable Activities in Louisiana

Half Moon Seminars - September, 2001: Louisiana Medicare and Medicaid Benefits and Eligibility for the Elderly

National Business Institute - March, 2002: How to Draft Wills and Trusts in Louisiana

Prime Time Seminars CLE - September, 2002: Advanced Will Drafting Techniques

National Business Institute - December, 2002: How to Draft Wills and Trusts in Louisiana

Loyola University School of Law - December, 2002: Selected Property Issues from a Special Master's View

National Business Institute - December, 2003: How to Draft Wills and Trusts in Louisiana

National Business Institute - April, 2005: How to Draft Wills and Trusts in Louisiana

National Business Institute - January, 2007: Helping Your Client Select the Best Entity Option

National Business Institute - September, 2007: Fundamental Probate Procedures and Practice

Loyola University School of Law - December, 2008: How to Value Almost Anything.

National Business Institute - May, 2010: Drafting LLC Agreements: Essential Skills and Hands-On Training.

Forensic & Litigation Services Workshop, presented by Society of Louisiana Certified Public Accountants - October 26, 2012 - Panelist on Valuation Issues

National Business Institute - August, 2013 - Tax Planning for Trusts and Estates

Assistant Louisiana State Bar Examiner, Code 1: 1993 - 1996.

Assistant Team Leader of Domestic Rules Committee, 24th Judicial District Court for the Parish of Jefferson - 2003 - 2004

PUBLICATIONS

A Survey of the Airport Noise Problem, Loyola Lawyer, Vol. 1, No. 2.

Concorde: Flight into the Future, The Code, March, 1976. Numerous editorials, interviews, and other articles published in The Code, 1974 - 1976.

Case Comment, Louisiana Bar Journal, Vol. 36, No. 1, June, 1988: Estate of Edith R. Stern v. Commissioner.

MEMBERSHIPS AND BARS

Louisiana State Bar Association - general and section of taxation

Jefferson Bar Association
U.S. District Court Eastern and Middle Districts of Louisiana
United States Tax Court
U.S. Fifth Circuit Court of Appeals
American Bar Association
Phi Alpha Delta Law Society