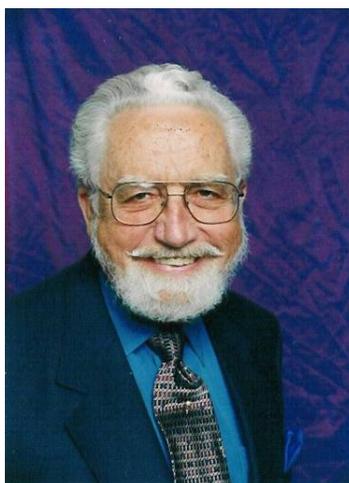


MILLER, MONSON, PESHEL, POLACEK & HOSHAW

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JANUARY 2017 NEWSLETTER

501 WEST BROADWAY, SUITE 700
SAN DIEGO, CALIFORNIA 92101-3563
TELEPHONE: (619) 239-7777
FAX NUMBER: (619) 238-8808



**RALPH GANO MILLER
1926-2016**

Our founding partner, Ralph Gano Miller, died on December 19, 2016, after complications from a sudden illness. For 90 years Ralph lived a truly remarkable life, and he will be missed by all who knew him.

Ralph was a San Diego native. His father, Ralph Gano Miller, Sr., was co-owner of United Water Taxis and later owned the local sportfishing business H&M Landing. Ralph attended Cathedral grammar school and St. Augustine High School before enrolling at Stanford University at the very young age of 16.

In 1944, after his first year at Stanford, he joined the US Navy and spent VE Day in New York, VJ Day in Chicago and – everything having quieted down – shipped off to Guam, where he spent a year as a radio specialist. After the war he returned to Stanford to complete his bachelor's degree.

In summers during his undergraduate years, Ralph worked for H&M Landing as a deck hand on the "Mascot I". On one trip in 1947 he met his future wife, Jeanne Chalfant Watkins. Visiting from Amarillo, Texas, Jeanne was on her first fishing trip with her grandmother, an avid angler and H&M regular. Years before, Jeanne's uncle had sent her a San Diego news clipping with a photo of a 12 year-old boy who had caught a marlin that weighed as much as he did. As fate would have it, that boy became her husband. Jeanne still has that clipping.

Ralph and Jeanne corresponded during her senior year of high school; she later joined him at Stanford for two years of school and courtship before they married in 1949. Ralph graduated with an MBA from Stanford the same month that the first of their five children was born.

He began his professional career in San Diego as an accountant for the firm of Everts & Esenoff (which later merged into KPMG). After obtaining his CPA certificate, he took the opportunity to become part of the first entering class of the University of San Diego School of Law. During law school, he clerked for the firm that was to become White, Froehlich & Peterson.

Ralph graduated from the University of San Diego School of Law summa cum laude in 1958. Upon passing the bar in 1959, Ralph set out in private practice, eventually growing the firm to what is now Miller, Monson, Peshel, Polacek & Hoshaw, specializing in estate planning, tax, business and litigation. Ralph's goal was to establish a firm that could support the growing San Diego business community with business and personal tax planning.

A leader in the estate planning field, Ralph worked with his colleagues to develop estate planning techniques that are widely used today by professionals across the country. With his dedication to obtaining the best possible results for his clients, and his creativity and grasp of estate planning issues, Ralph always kept on the cutting edge of estate planning practice.

He became known widely from his writing and speaking endeavors, and he received one of the first State Bar of California certificates for specialization in Taxation Law. He was highly interested in encouraging excellence in the estate planning community and for decades he sponsored awards at both the University of San Diego School of Law and California Western School of Law, each year recognizing the outstanding student in taxation with an emphasis in estate planning. He was particularly proud that many of the recipients of the tax award went on to become some of the very best tax attorneys in California.

Not content with his busy law practice, Ralph was also an adjunct instructor/professor at California Western School of Law for 13 years, teaching courses in Taxation and Estate and Gift Tax. He also co-authored of *The Tools and Techniques of Estate Planning*, a definitive estate-planning text, now in its 16th edition.

After writing upside down on a legal pad for many years, Ralph embraced the computer age and developed Viewplan, pioneering estate planning software which enabled professionals to work interactively with clients to show the consequences of various estate planning decisions. Viewplan, the first estate planning software program approved by the American Bar Association, was ultimately purchased by CCH.

During the 1960's, 70's and 80's (as a sideline) Ralph re-entered the sportfishing business. He was sole owner of H&M Landing, which became one of the pioneers of long-range sportfishing trips as well as whale-watching excursions to Baja California.

Ralph was an active real estate investor, beginning in 1953 with the construction of a four-plex apartment building in City Heights. In the 1970's, he purchased land in Eastern Oregon for a ranch his family has enjoyed for four decades. In the 1990's Ralph led the development of a 675 acre industrial park in Dallas, Texas.

Ralph retired from the practice of law in 2003.

He was also was an adventurer. Ralph and his family traveled the world – including Central America, Europe, Asia and Russia.

He has been described as interesting and interested. Ralph was generous with his time and resources, helping many in the legal and other business professions advance their dreams and careers.

Ralph is survived by his wife, Jeanne, four of their five children and six grandchildren. A private funeral mass will be conducted on February 10th in the St. Augustine High School Chapel; a public memorial service will be held on February 11th at the Thursday Club, 1224 Santa Barbara Street, San Diego 92107.

Disclaimer: This newsletter is provided to share knowledge and expertise with our colleagues with the goal that all may benefit. The content of this newsletter is for general informational purposes only.

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RALPH GANO MILLER
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THOMAS M. MONSON
MARY J. PESHEL
TIMOTHY C. POLACEK
WILLIAM D. HOSHAW†
SUSAN L. HORNER
DeETTE L. LOEFFLER
BRADFORD N. DEWAN
JUDY S. BAE
PHILIP R. FREDRICKSEN†
†OF COUNSEL

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