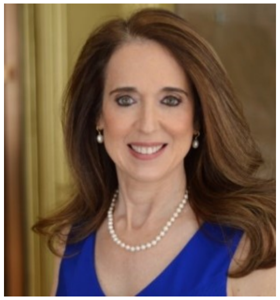
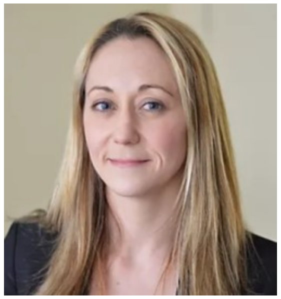


Standard Estate Planning
with Jill Miller & Associates, P.C.
(212) 601-2425
www.mtrustlaw.com



About Jill Miller and Lauren Netburn

- Jill has a B.S. from Cornell University, a J.D. from Cornell Law School, *cum laude*, and an L.L.M. in taxation from NYU Law School
- Jill is the Director of Cornell Law School's Estate Planning Clinic and previously taught at Fordham Law School for ten years
- Lauren Netburn, our senior associate, has a B.A. from Tufts University, *cum laude*, and a J.D. from the Benjamin N. Cardozo School of Law, where she concentrated in taxation and was a Managing Editor of the Cardozo Journal of Law and Gender

Standard Structure for an Estate Plan: Billed Hourly

- Our standard structure is appropriate for individuals and families with specific or more complicated needs such as: tax planning, asset protection, second marriages, international issues, and family members with special needs. Our standard plans are individually crafted, drafted to suit our clients' unique wishes and are billed on an hourly basis
- We are a responsive and caring team that strives to address questions, needs, and concerns quickly and efficiently
- Our timeline has several built-in checkpoints to review documents, and we are available 24/7 to answer any questions to make sure that our clients understand every step of the process
- We are very conscious of client costs, and in order to work efficiently, Jill designs the plans with Lauren, our senior associate, and the drafting is reviewed and finalized by Jill
- All clients have access to materials authored by Jill that she uses in teaching and speaking which are *exclusive* to our clients and are *invaluable* resources for completing their estate plan and protecting themselves and their families. They include:
    - Educational videos and documents
    - Sample letters of wishes and memos to family members, guardians, power of attorney agents, and trustees which address the care of children, the management of children's trust funds and management of our clients' funds if they become disabled
    - Guidance on appointing fiduciaries and end of life guidance/planning
    - Estate Planning Organizer – materials to assist clients in the organization of their assets and important personal information