



martin, earl & stilwell LLP

Michael D. Martin\*  
Steven C. Earl  
James H. Stilwell

\*Board Certified Estate Planning & Probate  
Texas Board of Legal Specialization

Direct Dial 281.419.6200  
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## SERVICES PROVIDED BY MARTIN, EARL & STILWELL, LLP, ATTORNEYS AT LAW

**Martin, Earl & Stilwell, LLP**, (the “Firm”) specializes in the practice of estate planning, probate and trust law. In addition, the Firm engages in trust and fiduciary litigation and tax law, business transactional law and business organizational law, as well as providing counsel related to the tax and economic impact of business and financial transactions. The Firm also has a limited tax controversy practice. The Firm's principal office is located in The Woodlands, at the address located in the masthead below. Phone and contact information for the Firm’s principals are located in the masthead above. The Firm is organized as a registered limited liability partnership and is owned by the three principals, **Michael D. Martin, Steven C. Earl** and **James Stilwell**.

### THE FIRM'S PRINCIPALS

**Michael D. Martin** is a licensed attorney and partner at Martin, Earl & Stilwell, LLP, in The Woodlands, Texas. He is Board Certified in Estate Planning and Probate by the Texas Board of Legal Specialization. An accomplished estate and probate attorney with more than 25 years of experience, since 1991 Mr. Martin has counseled affluent families and small businesses, in The Woodlands and throughout the state of Texas on matters involving taxes, estate planning, trusts, business formation, choice of entity selection, business succession planning and asset protection. Mr. Martin also advises clients on sophisticated charitable planning strategies and is an ardent advocate for social enterprise investing. Mr. Martin was counsel of record, along with colleagues Carol Cantrell (also associated with the firm) and Dr. Peter Rubin, in *Knight v. Commissioner of Internal Revenue*, 128 S. Ct. 782 (2008), relating to the deductibility of investment advisory fees by trustees of non-grantor trusts. In 2015, he was elected as a Texas Super Lawyer.

After graduating with a degree in Journalism in 1973 from The University of Texas at Austin, Mr. Martin earned a law degree from South Texas College of Law in 1979. Mr. Martin is licensed to practice in the Texas state courts, as well as before the U.S. Tax Court and the U.S. Supreme Court. He belongs to a number of professional organizations including The Woodlands Bar Association, the State Bar of Texas and the American Bar Association. Enthusiastic about sharing his legal knowledge with others, Mr. Martin has delivered presentations on a variety of topics for continuing legal education and other professional seminars.

Mr. Martin is actively involved in his local community and charitable organizations. He is a founding member and former director of The Woodlands Bar Association and participates in The Woodlands Bar Association’s pro bono "Wills for Heroes" project, in which volunteer attorneys draft legal documents and provide estate planning services for “first responders” in the local community. Mr. Martin also works with the Montgomery County Food Bank, the U.S.G.B.C.’s local green building council (the Piney Woods Branch) and is active in his local church.



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**Steven C. Earl** is a licensed Texas attorney with a wide diversity of practice. Steven both prepares estate plans for families of all economic levels, and, litigates cases related to estates, trusts and wills. Steven also handles business formation, contract drafting, business divorces, and, also serious business litigation cases in court and in arbitration. Steven's work includes advising on or litigating employment issues facing small businesses.

The unifying feature among these divergent practice areas is his commitment to excellence. This commitment reaches back to his studies. Steven graduated from Texas A&M with a 4.0 in his major (philosophy) and his minor (history). Also, he graduated with honors from the University of Houston Law Center in 1997.

Steven has created, and drafted more than a thousand estate plans for Montgomery County and Harris County residents, with a goal of making the process as simple as possible for clients without compromising quality. While Steven's work includes drafting wills, forming trusts, and implementing those designs, he likes to focus on the people involved. He takes great care to understand the client's desires and concerns and implement them. He also takes great pains to draft documents which allow the client to easily locate his or her decisions – unlike many lawyers who draft long winded and confusing documents.

Steven has helped form and support many local companies. He has worked to provide his clients with solid documents for customers, vendors, employees (including non-compete agreements) to sign. Steven has been lead counsel in mergers and acquisitions of a major Texas real estate brokerage firm, a major fixed base operator (FBO) at Hobby Airport, oil and gas properties, local franchises, and local businesses. Steven has also helped clients when a partnership dispute erupts, and, worked to resolve the situation to save the business and the client.

In litigation, Steven believes that a lawyer obtains the best results by being aggressive on the law and facts, but also by avoiding petty strife. In 2015, Steven helped a widow prevail in a will contest brought by her adult step-children. By being aggressive and pushing the strengths of the widow's case, Steven forced the will contestants to voluntarily dismiss their case with prejudice conditioned upon the widow not seeking to have the contestants pay her attorney's fees. Also in 2015, Steven obtained a judgment forcing an estate to transfer his client's home to her, pay the overdue taxes on that home, and pay some debts related to that home. Steven also obtained a judicial decree terminating a trust created by a big downtown Houston law firm which tried to keep his client from selling some valuable inherited real estate. In litigation, Steven also forced a trustee to buy his client out of a trust which was being mismanaged.

Steven's litigation extends to business as well. Steven obtained "death penalty sanctions" dismissing the suit brought by a litigant who refused to show up and be deposed by Steven. Steven exposed a \$3,500,000 note as a forgery after a client was sued for not paying the bogus note, and, he obtained a dismissal of the case on multiple grounds. Steven has helped numerous business owners who found themselves "frozen out" of their own business during a partnership dispute. Steven was also called upon to protect an innocent man who worked as a high profile chairman of the board of an

international investment syndicate. The man was falsely accused by other insiders. For more than five years following the collapse of the company, Steven worked to successfully defend the man against millions of dollars in claims – and not one judgment was entered forcing him to pay damages. Steven is also a staunch advocate for orphans and children in the foster system. He puts his beliefs into practice, as Steven and his wife have so far adopted four children in addition to raising the two children born to them. Steven is a member of the Board of Directors of Child Advocates of Montgomery County, an organization which provides advocates for children in the foster care system. Steven graduated from Leadership Montgomery County in 2015.

**James H. Stilwell** is a licensed Texas attorney who handles a wide-range of litigation matters within the practice, including probate, trust and fiduciary litigation, homeowners' association work, builder and developer litigation, and commercial litigation. James earned his Bachelor of Arts double degree in Economics and Political Science from Baylor University in 1992 and his Juris Doctorate in 1995 from the University of Texas School of Law.

In addition to the vast number of Articles, Publications, Briefings, Seminars and Speeches that James has authored and presented, a number of the cases in which he was the lead trial lawyer have been published, including: Harris County Fresh Water Supply District No. 61 v. FWO Development, Ltd., 012913 TXCA14, 14-12-00496-CV (Tex.App.—Houston [14<sup>th</sup> Dist.] January 29, 2013); Smalley v. Smalley, 042612 TXCA9, 09-11-00023-CV (Tex.App.—Beaumont, April 26, 2012); Smalley v. Smalley, 022411 TXCA9, 09-11-00023-CV (Tex.App.—Beaumont, February 24, 2011); McDuffee v. Miller, 102810 TXCA9, 09-10-00293-CV (Tex.App.—Beaumont, October 28, 2010); Bryer v. The Woodlands Land Development Co., L.P., 090910 TXCA9, 09-09-00326-CV (Tex.App.—Beaumont, September 9, 2010); In re Estate of Hersey, 223 S.W.3d 457, (Tex.App.—Amarillo, April 25, 2006); Lee v. Hersey, 223 S.W.3d 439, (Tex.App.—Amarillo, March 24, 2006), Paul v. Merrill Lynch Trust Co. of Texas, 183 S.W.3d 805 (Tex.App.—Waco, December 14, 2005); and Parks v. Landfill Marketing Consultants, Inc., 2004 WL 1351545 (Tex.App.—Houston [1st Dist.], June 17, 2004).

James serves our profession and community as Director of The Woodlands Bar Association, a member of The State Bar of Texas, a Director for the South Montgomery County Woodlands Chamber of Commerce, and Chairman of Leadership Montgomery County. James received the 2005 Woodlands Area Chamber of Commerce Chairman's Award, the 2011 Volunteer of the Year Award and has participated in the Woodlands Bar Association's Pro Bono "Helping Heroes" Project since its inception. James is also a USA Archery certified beginner archery instructor for the Junior Olympic Archery Development Program and Girl Scouts of San Jacinto Council, and a USA Volleyball certified scorekeeper.

## OTHER ATTORNEYS ASSOCIATED WITH THE FIRM

**Robin L. Apostolakis** is a licensed Texas attorney whose practice focuses in the areas of estate planning, probate, guardianship and business transactions. She has probated a wide range of estates from the very basic independent administrations to the more complex dependent administrations. Robin is experienced in establishing guardianships of the person and estate. Additionally, she has drafted asset



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and stock purchase agreements from the small business owner up to the more complex multimillion dollar transaction.

Robin was born and raised in a suburb of Columbus, Ohio. She earned her Bachelor of Arts in Criminology in 1999 from the Ohio State University. From there she worked for the State of Ohio in the enforcement division of the State Chiropractic Board before returning to school earning her Juris Doctor from the Ohio State University in 2004. Upon earning her Juris Doctor, Robin moved to Texas to obtain her Masters in Tax Law from the University of Houston.

Robin believes having an estate plan is giving a gift to family members. She enjoys working with her clients to help them create their plan. She doesn't believe in 'one size fits all' estate plans as all individuals and families are different. Robin takes the time to get to know her clients and really understand what they want and need in their estate plan. Robin also enjoys helping small business owners from the creation of the business, through its growth, and all stages in between. She works with a wide range of business clients including small investment property owners and international corporations.

In addition to the practice of law, Robin is involved in community and charitable endeavors. She is active in her homeowners association and has worked with several non-profit organizations. She has helped several non-profit organizations with obtaining their tax exempt status and has served on several boards of directors. Robin has been an active participant in the Leukemia and Lymphoma Society Team in Training program completing a marathon and triathlon with the program. In the future she hopes to complete a century ride with them and earn her triple crown. Robin enjoys spending time with her husband, children, and dogs. In addition to being licensed in Texas, Robin is licensed to practice before the U.S. Tax Court. She is a member of the Montgomery County and Woodlands Bar Associations.

**Tanya E. Pino** is an experienced litigator who practices mainly in the areas of corporate, business, commercial and probate litigation, and has a reputation for being an aggressive advocate with the highest level of integrity. Tanya is licensed to practice law in Texas, Delaware and Pennsylvania (currently inactive). She also is admitted to practice before the United States District Court in the District of Delaware, the United States Court of Appeals for the Third Circuit and the United States Supreme Court.

Tanya started her career in Delaware where she had long and successful career as a litigation associate at Prickett, Jones & Elliott, P.A., which is one of Delaware's oldest and most well-respected law firms. While in Delaware, a significant part of Tanya's practice consisted of representing plaintiffs and defendants in class actions, derivative and direct actions in cases involving public corporations and large privately held companies over disputes concerning issues of Delaware corporate law. Tanya had the privilege of practicing mainly in the Delaware Court of Chancery, which is the nation's preeminent business court. Another significant part of Tanya's practice consisted of representing plaintiffs and defendants in complex commercial litigation cases in state and federal court. She also represented a number of public and large private petrochemical companies in product/premises liability and toxic tort cases involving serious or catastrophic injuries.

In Texas, Tanya represents plaintiffs and defendants in state and federal court in all types of business and commercial disputes. She also represents individuals in suits involving matters of probate. For a number of years, Tanya was an active member of the Richard S. Rodney Inn of Court, which is a chapter of the American Inns of Court. The organization is an association of lawyers and judges from all levels and backgrounds who share a passion for professional excellence and the advancement of integrity, ethics and civility in the practice of law. Tanya is also a member of the American Bar Association, the Woodlands Bar Association and the Montgomery County Bar Association.

Tanya believes that lawyers should devote a portion of their time pro bono to clients who cannot afford legal services. For many years, Tanya dedicated a significant amount of time performing pro bono work for the Office of the Child Advocate in the State of Delaware passionately representing children in foster care.

Tanya graduated *magna cum laude* with a BA in philosophy and political science from West Chester University of Pennsylvania, where she received a number of academic awards, was a member of the College Republicans and was a player on the women's rugby team. After graduation, she immediately enrolled in law school at Widener University School of Law where she graduated *cum laude*.

After graduating from college, Tanya founded a women's rugby team in West Chester, PA and continued to play rugby throughout law school and for several years after. She played for her local club team for many years and also had the privilege of playing with some of the best rugby players in the nation on a U.S. invitational sevens team. After retiring from rugby, Tanya became involved in equestrian sports; training and competing locally in Chester County, Pennsylvania in hunter jumper and dressage events. Although she no longer rides horses, she continues to be an equestrian enthusiast. Most recently, Tanya's competitive sport of choice is tennis. She is a member of the United States Tennis Association and competes locally in the greater Houston area.

**Deena Herndon-Remy** after working several years managing the development of customized management, leadership, and sales training programs for the pharmaceutical and biotech industries, Mrs. Herndon-Remy returned to school to study law and graduated from the University of Houston Law Center in 2014. While a law student, Mrs. Herndon-Remy was Editor-in-Chief of the Houston Journal of Health Law & Policy and was a judicial intern for Justice Martha Hill Jamison at the Fourteenth Court of Appeals and Judge Patricia Kerrigan at the 190th Civil Court in Harris County. Mrs. Herndon-Remy also participated in the University of Houston Law Center's Transactional Clinic as a student attorney where she assisted small businesses with entity formation, drafting contracts, and negotiations. Mrs. Herndon-Remy is licensed in Texas, and her practice focuses on:

- Estate planning
- Business transactions
- Probate



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## AREAS OF PRACTICE

***Wealth Transfer Planning and Probate Services.*** The Firm offers a full range of services relating to estates and trusts, including estate, gift and generation-skipping planning, disability planning and guardianship, as well as probate and trust administration (see below). The estate planning process usually begins with the Client calling to set up an initial appointment. The Client will then be guided to our website, [www.meslawfirm.com](http://www.meslawfirm.com) to complete the “Client Information Worksheet”. It is also helpful for the Client to review other important information and articles on our website, including “15 Common Estate Planning Objectives-How to Avoid a Financial Train Wreck.”

We like to use the initial conference to discuss and verify the Client's data previously submitted, explore goals and objectives, answer questions and provide information about the Firm, the planning process, and the various strategies and techniques that may be available to assist the Client with his and/or her planning objectives. To help the Client better understand his or her situation, we also provide a preliminary analysis. The one hour initial conference and preliminary analysis are generally done on a complimentary, “no obligation” basis.

Because of the highly personalized and confidential nature of our work, fee estimates are quoted only in the context of an initial conference or after we have done a preliminary analysis. Our work is generally performed on an hourly basis. Fixed fees/estimates are quoted and a written Legal Services Agreement is entered into upon engagement by the Client, when there is sufficient information upon which to base a fixed fee.

***Business Law, Business Organizations and Business and Financial Transaction Analysis.*** The Firm offers a wide range of services related to the formation, operation, termination, sale, acquisition and financing of business entities. The Firm is also able to provide detailed analysis as to the financial and tax implications of a contemplated business sale or business transaction, assuming the Client has provided sufficient and accurate financial information. The Firm also provides services to international Clients and those wishing to “go offshore”. The Firm will be glad to provide a separate memo and schedule of fees and services to those Clients interested in international work. Please contact **Michael D. Martin**, directly, for this information.

***Estate and Probate Administration and Fiduciary Litigation.*** Although most of the planning the Firm does is designed to avoid or minimize probate, when called upon by our Clients, we perform estate administration services in the following areas:

- Independent and Dependent Probate Administration, including Heirship Determination Proceedings;
- Estate Tax and Gift Tax Compliance (Return and Audits);

- Inheritance Tax Compliance (Return and Audits);
- Post-Mortem Estate Tax Planning; and
- Post-Mortem Estate and Personal Income Tax Planning.

In addition, the Firm handles a wide-range of litigation matters within the practice, including probate, trust and fiduciary litigation, we also represent and advise corporate trustees about administration issues and defend them in litigation.

***Tax Controversy Work.*** Periodically, we are called upon by our Clients to assist with tax controversies before the Internal Revenue Service. The work can range from simple advice, counsel and informal negotiations with representatives of the IRS, to formal adversarial proceedings through the appeals process, to Tax, Federal Appeals Courts and when warranted, the U.S. Supreme Court. This work is provided at an hourly rate of the attorneys involved in the matter and a substantial retainer is required in advance, prior to the Firm undertaking such an engagement.

## **BILLING PROCEDURE, FEES AND EXPENSES**

In setting our Firm's fees, we are guided by the State Bar Rules of the Supreme Court. The rules take into account various factors in arriving at a reasonable fee, including the time involved, the complexity of issues, the skill required, the results obtained and fees customarily charged for similar services. All legal services are provided to Clients pursuant to a written agreement. Whenever feasible, legal fees for specific matters, and particularly those services relating to estate planning, are provided on a fixed fee basis when sufficient information is available upon which to base a fixed fee. All other services are provided at an hourly rate of compensation. The current hourly rates for our senior attorneys are as follows: **Michael D. Martin**, \$450 an hour; **Steven C. Earl**, \$310 an hour; **James H. Stilwell**, \$350 an hour. The current rate for our associates ranges from \$200 to \$300 an hour. The current rate for our legal assistants is \$175 an hour. All time will be recorded in tenth units. These services will be billed bi-monthly, as incurred, unless provided otherwise in an engagement agreement. Any increase in the hourly fees while representing you will be billed to the Client at the increased rate.

The Firm generally charges a retainer against which fees and expenses are billed. For fixed fee work, this typically involves one-half (1/2) of the fixed fee quoted to the Client, with the balance due upon completion of the project, or as specified in the engagement agreement. For hourly work, a reasonable retainer is charged based on the Firm's best estimate of the overall fees to be incurred in connection with the Client's matter. For hourly work, the Client will receive an itemized statement bi-monthly, including expenses and disbursements. ***The account is due and payable when the statement is rendered. If payment is not received within thirty (30) days, a late fee may be charged.***

When fixed fee estimates are given, the only basis for service charges in excess of such estimates will be the occurrence of any one or more of the following:

- "Change of mind" redrafts of one or more of the Client's documents. Changes made due to our misinterpretation of a Client's instructions or a drafting error will be made at no additional charge;
- Out of town meetings or other work requiring travel to another location which exceeds the time travel estimate made in the engagement agreement or at the time of such travel;
- Consulting with a Client and Client's advisors, to assist the Client in implementing his or her estate plan;
- Additional work which was not identified in the original fixed fee estimate; and
- Any services, including those for which a fixed fee estimate has been provided, which continue beyond the allotted time or term of an engagement agreement entered into with the Client.

The Firm's fixed fee services do not include the following, unless specifically included in an engagement agreement with the Client:

- Valuation services for businesses and other assets;
- Services provided by persons other than **Martin, Earl & Stilwell, LLP**, its principals, associated attorneys and employees;
- Filing fees, recording costs, special delivery and courier fees, and similar out of pocket expenses; and
- Travel costs and per diem.

Other expenses, such as postage, photocopying, long distance and other communication charges (including cell phone usage), electronic research and other miscellaneous disbursements will be billed to the Client separately, each month, or pursuant to the Firm's written fee arrangement with the Client. The Firm does not incur any unusual or large expenses before agreement is reached with the Client.

## FILE OWNERSHIP & DISPOSITION

All Client-supplied materials and all attorney end-product (collectively "Client materials") are the property of the Client. Examples of attorney end product include finalized contracts or estate planning documents, deeds, and corporate records. Everything else is attorney work product. Attorney work product is the property of the Attorney. Examples include photocopies of Client materials, as well as drafts, notes, internal memoranda, administration materials, correspondence, and electronic versions of both Client materials and attorney work product.



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After completion of the matter, Attorney will notify Client of the existence of Client materials that remain in Attorney's possession. Attorney shall return all documents provided by Client as well as all original documents generated in connection with the representation. Client has an affirmative duty to retrieve those Client materials or to direct the Attorney to forward the Client materials at Client's expense. Attorney may retain copies of all such documents as well as all other materials. If Client fails to retrieve the materials or request Attorney to forward them, this failure shall be regarded as Client's authorization for Attorney to destroy the Client materials without further notice to Client.

The Attorney may destroy any of Client's files at any time with Client's written consent and in any event, after five years from the conclusion of the representation. During that five-year period, Attorney shall make such files available to Client for copying. No further notice to Client will be required prior to such destruction.