

# Ralph Gano Miller

July 6, 1926 - December 19, 2016

SAN DIEGO — Ralph Gano Miller died on December 19, 2016, after complications from a sudden illness. 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 the local sportfishing business H&M Landing. Ralph attended Cathedral grammar school and St. Augustine High School before enrolling at Stanford University.

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 his service he returned to Stanford to complete his bachelor's and MBA degrees.

In summers during his undergraduate years, Ralph worked for H&M Landing as a deck hand on the "Mascot I". On one trip in 1946 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.

Ralph 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 in 1958. Upon passing the bar in 1959, Ralph set out in private practice, eventually growing his firm to what is now Miller, Monson, Peshel, Polacek & Hoshaw, specializing in estate planning, tax, business and litigation.

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. 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. 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 professor at California Western School of Law for 13 years, teaching courses in Taxation and Estate and Gift Tax. He co-authored a definitive estate-planning text, *The Tools and Techniques of Estate Planning*, now in its 16th edition. He was also responsible for developing client-oriented estate planning software, Viewplan, the first estate planning software program approved by the American Bar Association. Ralph retired from the practice of law in 2003.

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 pioneered long-range fishing trips and whale-watching excursions to Baja California.

He was also an adventurer. Ralph and his family traveled the world — long motorhome trips in the '60's as well as many trips abroad, including European cruises with friends in later years. 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 Mary (Larry McCoy) Seattle, Catherine (Tom Withers) San Diego, Bob (Mary) Lake Forest, Mark (Cindy) San Diego and six grandchildren.

A Funeral Mass for family and close friends will be conducted on Feb. 10th in the St. Augustine High School Chapel; a memorial tribute will be held at 2 pm, Feb. 11th at The Thursday Club, 1224 Santa Barbara Street, San Diego 92107.

In lieu of flowers, consider a gift in Ralph's name to St. Augustine High School tuition assistance fund.

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