

*Discern
the
Difference™*

MILLER
CHEVALIER



CLIENTS

Over the past three years, Miller & Chevalier has represented close to 50 percent of the Fortune 100 and more than one third of the Global 100.

GOVERNMENT EXPERIENCE

A significant number of firm lawyers have held senior positions in the U.S. government. In many areas, our lawyers wrote the regulations that we are helping clients to navigate. Our lawyers have served in:

The White House and the Executive Office of the President • Congress • U.S. Departments of Treasury, Commerce, Justice, State, Defense, and Homeland Security • Internal Revenue Service • Office of the U.S. Trade Representative • U.S. Customs and Border Protection • U.S. International Trade Commission • U.S. National Security Council • U.S. Nuclear Regulatory Commission

GLOBAL REACH

Miller & Chevalier has been involved in client projects in more than 40 countries around the globe in the past three years alone.

Founded in 1920, Miller & Chevalier is a respected Washington, D.C. law firm with a global perspective and leading practices in tax; employee benefits, including ERISA; international law and business; complex litigation; and government affairs. For many clients, our federal focus and our business perspective, critical factors in a dynamic global marketplace, make Miller & Chevalier integral to their success. A trusted partner to clients throughout the United States and around the world, Miller & Chevalier assists them with their most complex problems and strategic opportunities.

Our Practices

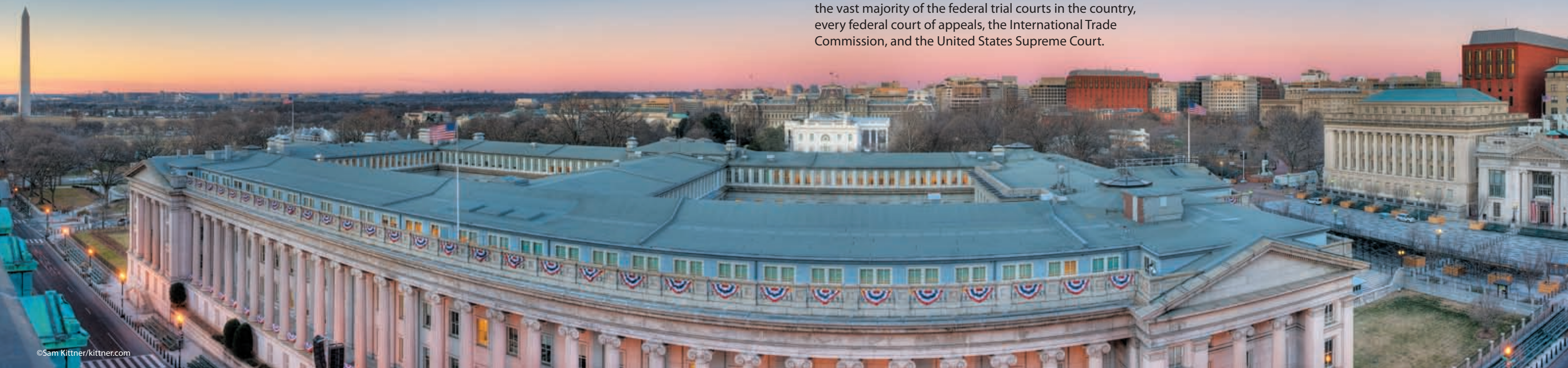
FRONT AND CENTER. That's how we describe our Washington, D.C. office overlooking the U.S. Treasury Department and the White House. From that vantage point we represent a fascinating and diverse array of clients—clients with interests throughout the United States and around the globe.

LITIGATION

Miller & Chevalier lawyers combine extensive civil and criminal trial experience, both jury and non-jury, with deep technical capabilities in the substantive areas of tax; white collar crime and internal investigations; ERISA and fiduciary issues; False Claims Act and *qui tam* matters; government contracts; and IP litigation under Section 337. In addition to our focused litigation experience, we have depth in disputes involving complex commercial transactions. Our lawyers have appeared before more than 25 different federal agencies, many state courts, the vast majority of the federal trial courts in the country, every federal court of appeals, the International Trade Commission, and the United States Supreme Court.

GOVERNMENT AFFAIRS

From our offices in the heart of the nation's capital, Miller & Chevalier focuses on helping domestic and foreign clients design and shape policy and comply with both U.S. and international legislation and regulation. We offer more than just critical access to key decision-makers in our representation of clients on tax, employee benefits, health care, international trade, and energy policy issues. The firm also provides the knowledge, background in government, and substantive experience clients need to frame their issues credibly and successfully.



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TAX

Miller & Chevalier was founded as the first federal tax practice in the United States. Our administrative and tax controversy practice solves clients' most difficult problems within the IRS administrative process and in the courts. We have litigated many of the most significant tax cases on record. In the area of tax planning and consulting, we regularly handle all of the U.S. federal tax aspects of complex, multi-billion dollar, multinational transactions. In addition, we represent clients in tax policy matters. Our lawyers have a broad range of technical experience and industry knowledge, spanning financial products and structured finance, international tax, tax accounting, corporate tax, partnership tax, S corporations, transfer pricing, criminal tax, tax credits and incentives, taxation of natural resources, and withholding tax issues.

INTERNATIONAL

Miller & Chevalier's International practice offers clients experience with a wide variety of trade and investment policy issues and with most aspects of the increasingly interrelated areas of international legal and regulatory compliance covered by U.S. laws and international agreements. Our experience includes the Foreign Corrupt Practices Act (FCPA) and international anti-corruption laws; U.S. anti-boycott regimes; civilian and military export controls; economic sanctions; intellectual property matters, including Section 337 litigation; customs; antidumping, countervailing duty, safeguards, and market disruption proceedings; trade policy and legislation; WTO and NAFTA dispute settlement; and WTO and bilateral negotiations and compliance. We have years of experience solving client problems in U.S. and global markets, drawing when necessary on our extensive network of proven trade professionals in key markets around the world.

EMPLOYEE BENEFITS

Miller & Chevalier's Employee Benefits practice provides a full range of consulting, planning, and controversy services to clients facing the challenges of increased audit and regulatory scrutiny in the benefits area. In addition, the practice features significant ERISA litigation capabilities, as well as policy experience, which is critical in a business environment characterized by tremendous regulatory and legislative change. The Employee Benefits group routinely advises clients in the following areas: qualified retirement and 401(k) plans; executive compensation, including nonqualified deferred compensation, employment agreements, equity-based compensation, and change in control agreements; non-ERISA fringe benefits, including high profile executive and director perks; health and welfare benefits, including health care reform; payroll taxes; worker classification; information reporting; and penalty abatement.

INDUSTRY EXPERIENCE

Our industry experience is broad-based.

The firm has represented clients in sectors including:

Aerospace/Defense
Agriculture/Forestry
Airlines
Apparel
Automotive
Beverages
Charitable, Educational, and Cultural Organizations
Chemicals
Computer Hardware and Software
Construction
Consumer Products
Education
Electronics
Energy
Environmental Services and Equipment
Financial Products and Services
Food
Government
Health Care
Hotels
Insurance
International Organizations
Manufacturing
Media
Medical Devices
Metals and Mining
Oil and Gas
Pharmaceuticals
Private Foundations
Professional Services
Railroads
Real Estate
Restaurants
Retail
Telecommunications
Trade Associations
Utilities

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