



Meril Markley

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Summary of Experience

Meril Markley has spent more than 25 years advising business enterprises on international expansion and transactions. This includes an emphasis on enterprises in the Energy Industry, involving oil field services, technology, manufacturing, distribution, and exploration/production. For U.S. based companies she has advised on tax structuring, including use of offshore holding companies, financing, and the migration of intangible property for exploitation outside the U.S. She has assisted foreign companies in establishing U.S. operations, including acquisitions by foreign private equity groups. Her experience includes more than two years serving on the staff of Congressman Kevin Brady, currently the Chair of the Ways and Means Committee of the U.S. House of Representatives.

Meril is a frequent speaker on international tax and business matters and has written numerous articles on tax issues sparked by cross-border investment (page 2 contains a partial listing). Her experience outside the U.S. includes a two-year assignment in Paris, France and shorter-term assignments throughout Latin America. Prior to becoming a tax lawyer, Meril Markley trained as an opera singer in Vienna and performed in Europe as a coloratura soprano. But nothing can compare to the experience she had in 1997 of singing the Star Spangled Banner for a Houston Astros game.

Professional Affiliations and Credentials

- Member of the Bar of the Commonwealth of Pennsylvania
- Who's Who in Energy (Houston Business Journal)
- *The Art of Business* luncheon series with the French American Chamber of Commerce of Houston
- Former Board Member: Houston Grand Opera, Mercury Baroque, International Advisors of Pacific McGeorge School of Law

Education

- Bachelor of Arts, Music, Vassar College
- Maguire Graduate Fellowship, Opera, Academy of Music and Dramatic Arts, Vienna, Austria
- Juris Doctor, Law, University of Cincinnati College of Law
- Master of Law, International Business and Tax, Pacific McGeorge School of Law

Selected Speeches and Presentations

Could You be an Accidental Taxpayer?
Energy and Technology – Tax Policy and the Houston Experience
Exploiting IP Globally While Thinking *Inside* the Box
Financing Options for Brazilian Energy Investments
Global Manufacturing – Opportunities and Pitfalls
Going Global without Going Broke
International Tax and Transfer Pricing Update
Investment Strategies for the U.S. from a Tax Perspective (in German)
Strategic Tax Planning in Cross-Border Projects
Tax Aspects of Going Global
Tax Aspects of Investment in the U.S. (in French)
Tax Havens and the Future of Tax Planning for Businesses
Tax Planning in Tumultuous Times
Tax Productivity: International Tax and Enterprise Risk (in Spanish)
Toll Charges on the Information Superhighway
The Consequences of Sarbanes-Oxley in the U.S. and Abroad
The Origins and Evolution of Taxation – Toward a Global Economy
U.S. Tax Planning for Investment in Russia

Selected Publications

Anticipating Taxes Helps Relieve Anxiety When Going Global
“Conventionally” Speaking, Tax and Other Benefits Abound in U.S. Agreements with Other Countries
Corporate Inversions – When Worlds Collide
Does Your Business Plan Account for International Tax?
Expanding to Foreign Markets – Tax Implications for Technology Companies
Eyeing Mexico’s Energy Sector? Mind the Tax Laws
Foreign Energy Companies Starting a Business in Texas (Checklist)
How U.S. Investors Can Achieve their Business Objectives under Mexico’s Tax System
International Taxation of Entertainers and Athletes
Modern Lessons from Ancient Internal Controls
No Time Toulouse? The Origins of Governance, Risk, and Compliance in Medieval France
Performing Tax Due Diligence is a Must When Making Acquisitions in Mexico
Transfer Pricing and the Middle Market Multinational - Keeping up with a World of Changes