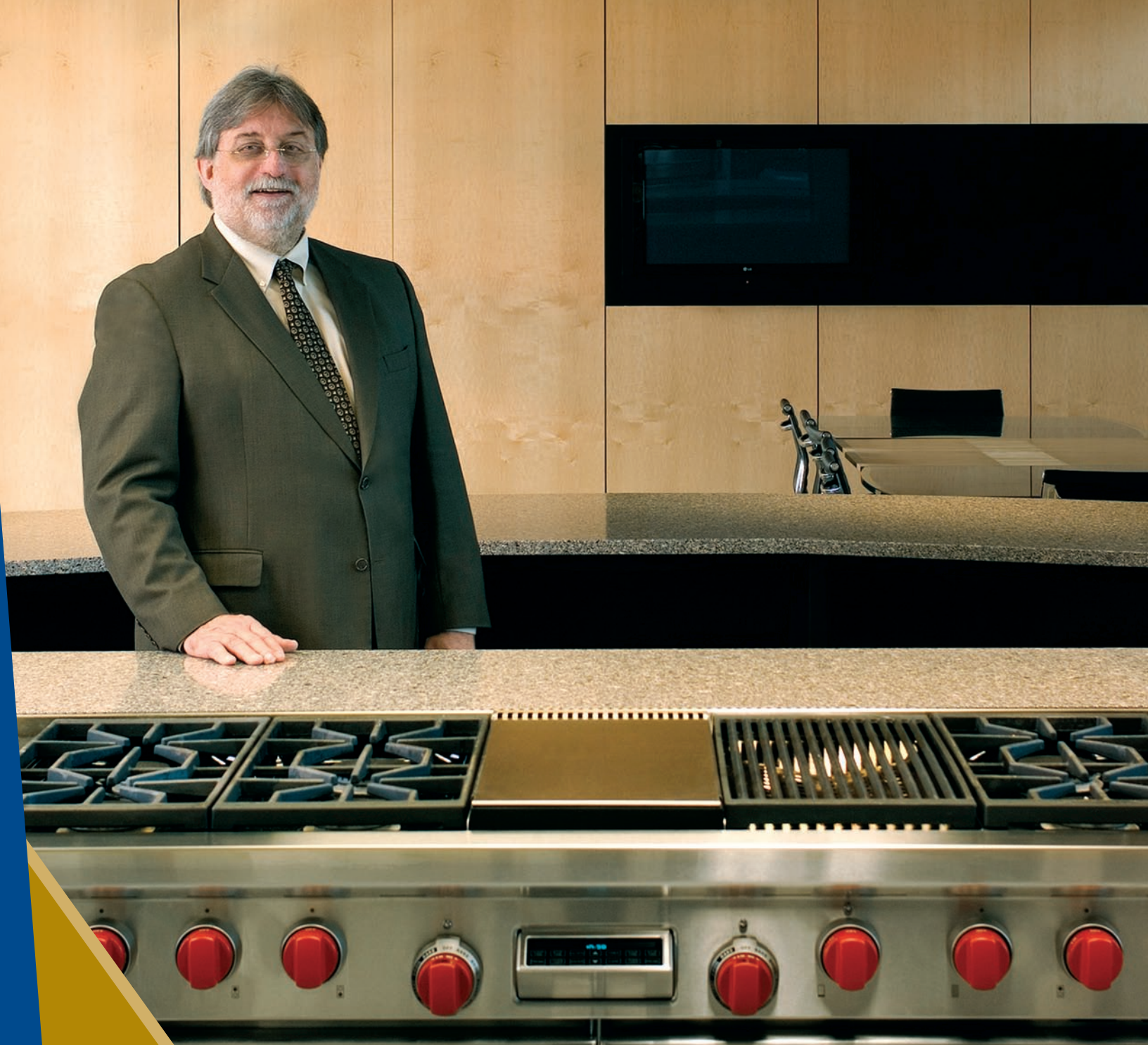




*Public
Affairs*



"Ryan Public Affairs delivered both timely and effective legislative advocacy strategy and support that proved decisive in achieving success for our tax and external affairs professionals."

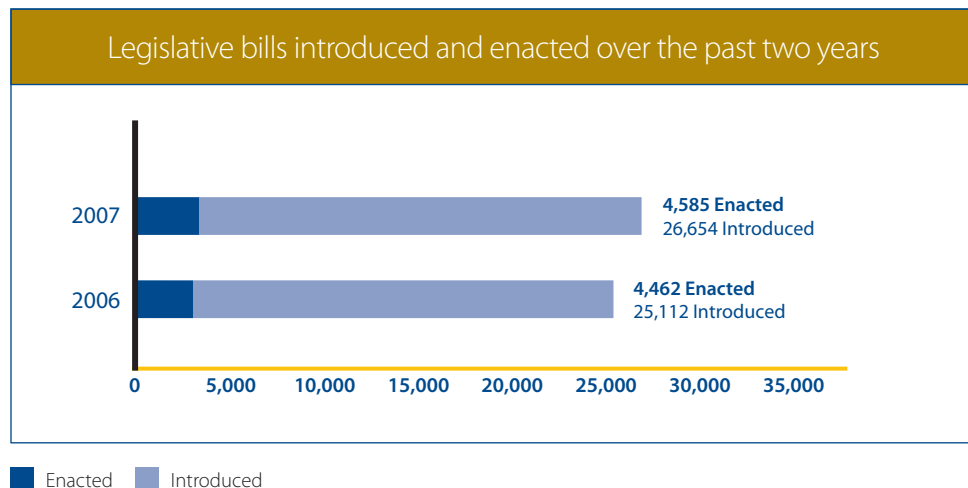
Archie Schaffer III, *Senior Vice President, External Relations*
Tyson Foods, Inc.

The Driving Need for Sound Public Policy Strategies

Nationally, state revenues are declining, and as a consequence, businesses have experienced significant changes in tax policies and structures that have resulted in billions of dollars in tax increases. Those who want to manage their tax liabilities recognize the integral role public affairs plays. To successfully shape legislative policy, companies must establish credibility through a comprehensive and persuasive articulation of the facts to lawmakers and their staff, and remain vigilant about tax policy in all types of economic times.

Because public policy and tax administration are inextricably related, every tax law reflects a decision on both revenue generation and free enterprise. Everyone wants government to deliver services and operate efficiently. The elusive concept of “tax fairness” is the goal. Tax policy information that is concise, understandable, and persuasive is a means of achieving this objective.

The sheer volume of state legislation introduced and enacted over the past two years alone is staggering. With revenue generation a top priority for state governments, tax legislation will always be at the forefront of state legislative consideration. Let Ryan help ensure that your interests are represented among the many legislative bills being considered that can directly or indirectly affect your bottom line.



Innovative Solutions for Shaping Tax Policy



Ryan Public Affairs will help protect you against adverse tax law changes or unfair tax legislation that is being considered.

The Ryan Public Affairs practice is uniquely positioned to protect our clients' interests against adverse tax legislation, clarify and understand ambiguities in the tax laws, and provide an effective voice at the table when these bills are under consideration. With a rich background in political lobbying, advocacy, and a deep expertise in tax administration, our professionals have a keen ability to understand the potential impacts of tax legislation on our clients. We deliver solutions and strategies that seek legislative relief and deliver value to our clients' bottom line. We make sure that our clients' interests are being considered by policy makers.

Ryan's Public Affairs practice provides the leading-edge tax and legislative expertise needed to assist clients in achieving their tax policy goals. We lead the industry in developing and implementing legislative policies that enable our clients to proactively control their growing tax liabilities in a manner that promotes positive economic growth. We understand the interrelationships between our clients' tax situation and the public policy of the states in which they operate. We see to it that policy makers appreciate our clients' tax situation and work to make sure state policy does the two things it needs to do — collect appropriate taxes while allowing businesses to operate efficiently and profitably.

Tax Professionals Who Understand the Legislative Process

Ryan's Public Affairs professionals include former elected officials, administrators, former Fortune 500 executives, public policy experts, and lawyers — all uniquely qualified to assist clients in addressing their legislative issues relative to their financial goals. Our long-standing relationships with state officials enable us to proactively assist our clients in successfully addressing their legislative issues. Our experience extends to the state and local level. We have deep experience in working with city council, county commissioners, economic development officials, and other local officials.

Our comprehensive approach includes identifying issues, analyzing and interpreting existing legislation and regulations, drafting proposed legislative recommendations, researching supporting arguments, educating legislative staff, identifying legislative sponsors, and proactively defending and advocating a bill's credentials. When passed, we see to it that the appropriate measures are taken in the regulatory environment to ensure that the legislation is rightly applied throughout the rule making process.

Keen Focus on the Issues and Opportunities

Ryan is the leading provider of state and local tax public affairs services. Our well connected and highly skilled governmental affairs professionals have the most extensive tax backgrounds in the industry. We deal with tax issues every day, understand tax trends, and can quickly spot issues and opportunities to develop and pursue a winning public affairs strategy. Our professionals will help clients assess their current legislative connections, strengthen them, and develop new relationships and approaches for shaping tax law.

Ryan's Public Affairs solutions are positioned to save our clients the time and expense associated with educating a lobbyist on the basics of tax by leveraging our extensive knowledge and expertise of the legislative process and the complexities of state and local tax law. Ryan brings a specialized approach to each client's unique tax concern. We provide a much sharper focus than a trade or business association can provide when advocating a position critical to our client's operation. Ryan's Public Affairs professionals also understand the sensitivity of the client's tax information and can be trusted completely to keep this information strictly confidential. With meticulous attention to detail, a strict focus on client confidentiality, and a full understanding of how seemingly subtle changes to a bill would materially impact our clients' interests, we serve as their complete advocate. Simply put, Ryan provides the strongest approach to tax legislative advocacy available today.



Ryan's Public Affairs professionals are tax experts who understand the legislative process as well as the complexity of state and local tax law.

Leveraging Public Policy to Enhance Tax Performance

While businesses recognize that tax compliance is an integral part of the operation's overall success, savvy tax executives understand that looking at all aspects of tax management and legislative policy can drive the highest shareholder value. Ryan is strategically positioned to make this aspect of tax administration a reality. Our Public Affairs professionals focus on lobbying governments for the purpose of advancing public policy outcomes favorable to our clients, providing significant savings through a suite of comprehensive services that include strategic planning, legislative analysis, client advocacy, and implementation support.

Strategic Planning and Counseling



If your organization is facing any of the following political dynamics...

- **A developing trend that adversely affects your business**
- **Market changes requiring a response in the tax law structure**
- **Tax laws that are producing an unfair result for your business**
- **Tax issues significant enough to warrant a legislative effort**

... Ryan is poised to help you voice your position and lobby for positive public policy outcomes.

Many good tax ideas fail in the public arena as a result of poor planning and inadequate execution. Ryan understands the importance of strategic planning and messaging. Our Public Affairs team works with clients to properly frame a tax issue and develop a message that will achieve the client's tax objective. This includes creating and managing coalitions of other similarly effected taxpayers.

Legislative Analysis and Tracking

Ryan recognizes the complex reality of our clients' day to day operations. Our team vigilantly monitors and tracks proposed state tax legislation and regulations on our clients' behalf to identify potential implications and opportunities. We monitor and analyze changing state tax legislation and regulations to provide clients with company-specific and/or industry-specific information that will impact their business. We study the fiscal and economic impact of legislative tax changes on behalf of our clients, enhancing our ability to advocate their positions on tax legislation.

Client Advocacy

With a defined strategy to advocate our client's position, our team focuses on lobbying for positive change. We employ a proven approach to drafting legislation and recruiting bill sponsors to deliver desirable outcomes. We assemble a comprehensive package of arguments, white papers, and other supporting materials, and establish a solid foundation for advocating our client's position on state and local tax issues. We often provide technical information and assistance to our client's internal and external governmental affairs staff. We are committed to keeping them informed right to the end by providing detailed session wrap-up reports that highlight potential implementation issues.

Implementation

Because we are tax professionals, Ryan's team understands the importance of activities that occur after a bill has been adopted. That's why we're there to follow the issues through, from development to implementation of rules and regulations. We ensure that every client is ready to implement tax law changes by developing implementation plans and schedules, assessing existing practices and systems, and recommending changes as needed to ensure compliance with new tax requirements.

Why Ryan

Our service is unmatched in the field of tax policy. Ryan's seasoned Public Affairs professionals thoroughly understand technical tax issues and know how to navigate the political system in pursuit of rational tax policy goals. We understand our clients' complex tax issues and effectively relate them to public policy. And then we educate our clients on legislative policy and position them to proactively drive changes in their tax functions that will positively impact their organization's profitability. We are meticulous about providing the highest level of client service and guarantee that the sensitivity and confidentiality of our client's information is completely understood and respected.

Ryan's Public Affairs services

- Bill tracking and review
- Legislative analysis
- Lobbying services
- Public affairs consulting
- Strategic planning and message development
- Fiscal impact studies and analysis
- Coalition organization and management
- Bill drafting and development of white papers, testimony, and other advocacy materials
- Technical assistance to internal and external governmental affairs staff
- Legislative alerts, updates, and detailed session wrap-up reports
- Monitoring and commenting on rules and regulations
- New law implementation plans and schedules

ABOUT RYAN

Ryan is the leading tax services firm in North America, with the largest transaction tax practice in the United States and Canada. Headquartered in Dallas, Texas, the Firm provides a comprehensive range of state, local, federal, and international tax advisory and consulting services on a multi-jurisdictional basis, including audit defense, tax recovery, credits and incentives, tax process improvement and automation, tax appeals, and strategic planning. With a multi-disciplinary team of more than 725 professionals and associates, Ryan serves many of the world's most prominent Fortune 1000 companies.



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