

Ryan Capabilities

A man with grey hair, wearing a dark blue suit, white shirt, and patterned tie, stands smiling in front of a wood-paneled wall. The Ryan logo is visible on the wall behind him.

Ryan

Client Commitment

"EVERY CLIENT OF RYAN HAS OUR UNCONDITIONAL
GUARANTEE THAT WE WILL DELIVER THE VERY BEST RESULTS
POSSIBLE. WE WON'T QUIT UNTIL YOU ARE SATISFIED."

G. Brint Ryan
CEO and Managing Principal

RYAN

The Ryan Commitment

Since 1991, Ryan has become the leading tax services firm in North America, with the largest transaction tax practice in the United States and Canada. Although there are many factors that have contributed to our success, by far the most critical is our single-minded focus on and dedication to achieving the highest quality results for our clients.

While our clients recognize that our expertise in tax recovery is world class, they are increasingly focused on prospective tax improvement as the regulatory climate and market dynamics change. We have responded by leveraging tax recovery as a “means to an end,” creating opportunity for our clients to achieve greater performance across their total tax function with a new and expanded suite of value-added services.

Our brand identity reflects our vision that tax recovery is only part of the value equation that we provide to our clients. We’re also focused on their overall tax performance—providing innovative solutions to address the issues and errors that we identify—and creating opportunities for their organizations to improve efficiency, become more strategic in their approach to tax, and deliver outstanding value to their shareholders.

As always, every client of Ryan has our unconditional guarantee that we will deliver the very best results possible. We won’t quit until you are satisfied. Please contact me directly concerning any aspect of our services or our commitment to you, our client.

We appreciate your business.

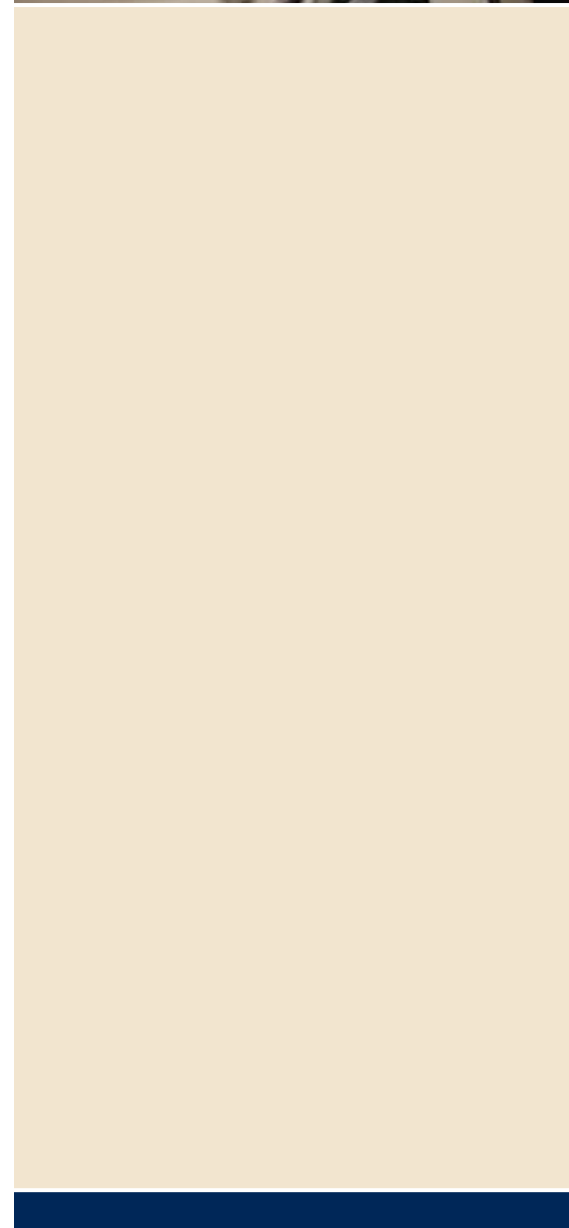


G. Brint Ryan

CEO and Managing Principal

972.934.0022

brint.ryan@ryan.com



A portrait of Donna Lee Walker, a woman with shoulder-length blonde hair and bangs, smiling. She is wearing a black jacket over a red top and a large, ornate silver pendant. The background is a window with a grid pattern.

High
Quality

“RYAN PROFESSIONALS DEMONSTRATE AN EXTREMELY HIGH LEVEL
OF INTEGRITY, QUALITY, AND COMMITMENT TO CLIENT SERVICE.”

Donna Lee Walker
Vice President, Tax Administration
PPG INDUSTRIES, INC.

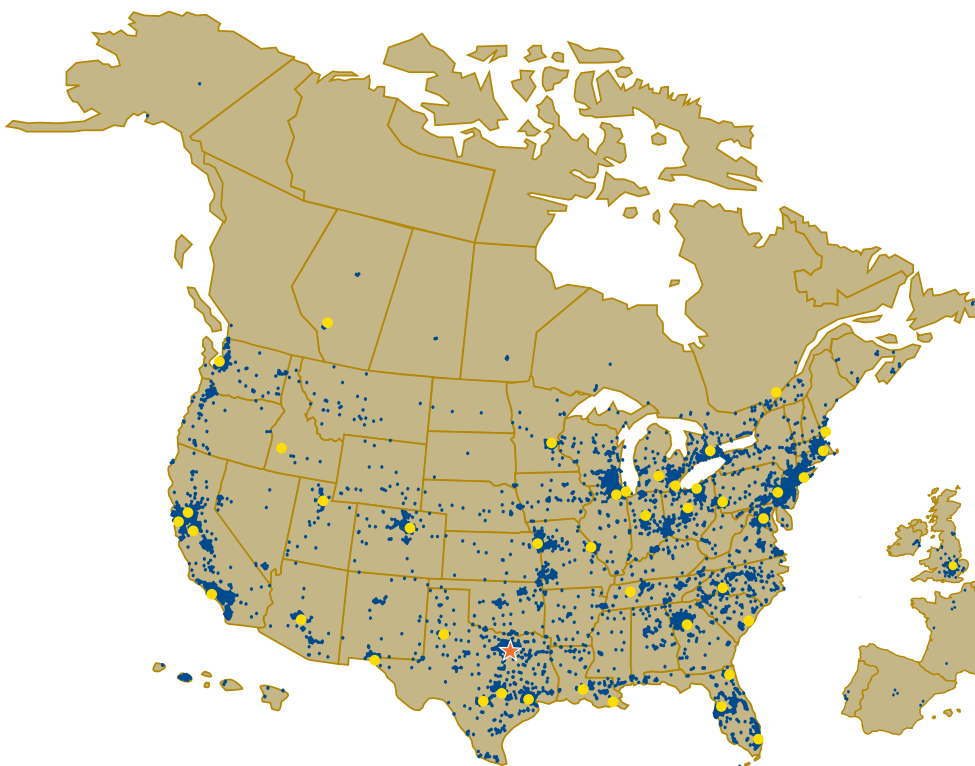
International Capability

Local Expertise

Since our founding, we have built one of the most experienced teams of tax professionals ever assembled. Our practitioners include legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals with many years of multi-jurisdictional tax experience.

At Ryan, we represent clients throughout North America and Europe. From challenging income tax assessments in New York to implementing innovative franchise tax planning strategies in Wisconsin, and settling property tax disputes in Ontario to implementing tax automation solutions in London, we have successfully represented our clients in every major taxing jurisdiction. From Florida to California, British Columbia to Newfoundland, London to Paris, and practically everywhere in between, we have recovered millions of tax dollars for our clients.

We're aggressive, but professional. We understand the importance of constructive relationships with taxing authorities and economic development officials. We also understand that respect is earned. And, sometimes, disputes can't be resolved through simple negotiation. In those cases, we're prepared to fight for our clients' interests for as long as it takes. In conjunction with the tax practices of the most distinguished law firms, we have successfully litigated dozens of tax cases. In summary, our clients' interests are our interests. With our help, you pay only the taxes you owe. No more. No less.



● Office Locations ★ Corporate Headquarters ■ Client Locations

International Presence

With 44 locations, we represent clients throughout North America and Europe.

- Atlanta, GA
- Austin, TX
- Baton Rouge, LA
- Boise, ID
- Boston, MA
- Calgary, AB
- Charleston, SC
- Charlotte, NC
- Chicago, IL
- Cleveland, OH
- Columbus, OH
- ★ Dallas, TX
- Denver, CO
- Detroit, MI
- Downers Grove, IL
- El Paso, TX
- Ft. Lauderdale, FL
- Houston, TX
- Indianapolis, IN
- Jacksonville, FL
- Kansas City, KS
- Lansing, MI
- London, UK
- Los Angeles, CA
- Lubbock, TX
- Minneapolis, MN
- Montreal, QC
- Nashville, TN
- New Orleans, LA
- New York, NY
- Philadelphia, PA
- Phoenix, AZ
- Pittsburgh, PA
- Providence, RI
- Sacramento, CA
- Salt Lake City, UT
- San Antonio, TX
- San Francisco, CA
- San Jose, CA
- Seattle, WA
- St. Louis, MO
- Tampa, FL
- Toronto, ON
- Washington, D.C.

Specialists in Tax Services

We've built a premier portfolio of Fortune 1000 clients who rely on Ryan year after year for innovative tax advisory and consulting services. And it's our focus on providing outstanding client satisfaction that drives the services we've launched to support client needs in every aspect of state, local, federal, and international tax.

We've achieved great success helping shape legislative, regulatory, and judicial issues impacting tax matters across North America. For example, during the 77th Texas Legislative Session, the Chairman of the Committee on Economic Development of the Texas House of Representatives requested the assistance of our Credits and Incentives practice to assist the Committee in its deliberations regarding new legislation for the Texas Enterprise Zone Program. At the close of the Session, Governor Rick Perry signed the resulting bill, House Bill 2686, into law providing new and updated tax incentives for Texas businesses. These new incentives more than double the sales tax refund for job creation and transform the current franchise tax deduction into a franchise tax credit taken below the line.

From our participation on the Michigan Business Tax Restructuring Task Force, which worked with the Michigan Legislature and Michigan Department of Treasury on one of the most sweeping tax law changes in that state's history, to our membership on the Georgia House Comprehensive Tax Reform Study Committee, Ryan works diligently to effect favorable tax legislation and policy and to play a key role in opposing unfavorable tax initiatives.

While tax services are only a sideline at the national accounting firms, it's all we do. We offer strategic advantages that are unmatched by ordinary accounting and consulting firms. Significantly, our services are not restricted by the Sarbanes-Oxley Act of 2002. We do not perform audits, attest work, or render opinions on financial statements. Because of our exclusive focus on tax services, we serve as your advocate, without cumbersome regulatory restriction or the need for Audit Committee approval.

"In addition to the impressive financial savings that Ryan has provided our organization, they are also focused on our prospective improvement, adding tremendous value by transferring their knowledge and educating our professionals in the areas of sales and use tax, cross-border transactions, and the taxation of imports."

Lea M. Ray
Vice President, Corporate Finance
WARNER BROS. ENTERTAINMENT
CANADA INC.





Leadership

G. Brint Ryan, *CEO and Managing Principal*

Tony G. Mills, *President, Principal*

Gerry L. Ridgely, Jr., *Chief Operating Officer, Principal*

Jon C. Sweet, *Chief Strategy Officer, Principal*

Stephen E. Heusinger, *CEO and Managing Principal, Ryan Tax Credit Services*

Peter McLaughlin, *CEO and Managing Principal, Ryan Fraud and Forensic Recovery Services*

Brendan F. Moore, *CEO and Managing Principal, Ryan Property Tax Services ULC*

Garry Round, *CEO and Managing Principal, Ryan Canada ULC*

Todd Behrend, *Principal, Practice Leader, International Tax*

Mark W. Bennett, *Principal, Practice Leader, Fuels and Excise Tax*

Randy W. Donald, *Principal, Co-Practice Leader, Transaction Tax*

Mark W. Eidman, *Principal, Practice Leader, Controversies and Appeals*

Bruce Gibson, *Principal, Practice Leader, Public Affairs*

Dena J. Hall, *Principal, Practice Leader, Tax Compliance Services*

Noel E. Hall, Jr., *Principal, Practice Leader, Abandoned and Unclaimed Property*

Ginny Buckner Kissling, *Principal, Co-Practice Leader, Transaction Tax*

Helen Lemmon, *Principal, Practice Leader, Credits and Incentives*

Lester C. Rhodes, *Principal, Practice Leader, Property Tax*

William Samuels, *Principal, Practice Leader, Severance Tax*

Michael Allen, *Principal*

Stephen J. Allen, *Principal*

Janet L. Askenburg, *Principal*

Karey W. Barton, *Principal*

Susan T. Bittick, *Principal*

Rick M. Blattner, *Principal*

Wade Brannan, *Principal*

Brian R. Burdett, *Principal*

Richard V. Carlson, *Principal*

Tony Chavez, *Principal*

Damon Chronis, *Principal*

Julie Chronis, *Principal*

Jim Crandall, *Principal*

Bill Crow, *Principal*

Douglas J. DeRito, *Principal*

John R. Ferrell, *Principal*

Neil Fett, *Principal*

Trisha C. Fortune, *Principal*

Richard D. Fosburg, *Principal*

Brad D. Gorski, *Principal*

Leslie S. Hahn, *Principal*

Andy Hammons, *Principal*

Michael Henry, *Principal*

Randy Hilger, *Principal*

Nigel Hoyle, *Principal*

Lori Johnson, *Principal*

Sean Kiley, *Principal*

Korey Kim, *Principal*

Clara Kippes, *Principal*

Dennis J. Kolumber, Jr., *Principal*

Kenneth D. Kotch, *Principal*

Jim Kranjc, *Principal*

Luke G. Krieger, *Principal*

Rachel A. Le Mieux, *Principal*

Nicholas Longo, *Principal*

Mark LoRusso, *Principal*

Jeremiah T. Lynch, *Principal*

Mark L. Nachbar, *Principal*

Dave Naney, *Principal*

Greg Odell, *Principal*

John M. Polizzi, *Principal*

Kevin S. Powell, *Principal*

Gerard Quinlan, *Principal*

Charles B. Lewis, *Principal*

John Sharp, *Principal*

Jode Shaw, *Principal*

Ken Shaw, *Principal*

Robert A. Sheehan, *Principal*

Grant Smith, *Principal*

Eric L. Stein, *Principal*

Thomas Stringer, *Principal*

Richard H. Thompson, *Principal*

James M. Trester, *Principal*

Robert van Brederode, *Principal*

John A. Walter, *Principal*

Mark Weiss, *Principal*

Superior Professionals

Ryan is owned and managed by a group of Principals with many years of multi-jurisdictional tax experience, including legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals.

Superior Professionals—Superior Results

A tradition of exceeding our clients' expectations

Every client is important to us. To effectively represent their businesses, we must thoroughly understand their industries. Every member of our Firm recognizes this. That's why, from our newest associates to our founding Principals, each of us at Ryan is committed to serving our clients with the highest degree of professionalism and the most proficient technical ability possible. We continue to build Ryan by recruiting the top graduates from the best university programs in accounting, business administration, finance, and law. We teach them the nuances and intricacies of state, local, federal, and international tax through our innovative and proprietary Professional Development Program. We train them in the latest tax developments and technology. And we never stop training them. We do all this to ensure they can live up to our unusually high standards of providing our clients access to the highest level of industry knowledge and expertise available.

Our practitioners are industry thought leaders and have written for prestigious publications such as the *BNA Tax Management® Multistate Tax Portfolio Series*, a comprehensive resource providing authoritative analysis, state-specific information, and practice documents for use in state tax planning. We have also written for and contributed to CCH® INCORPORATED's *Guidebook to Texas Taxes*. We author a series of books published by CCH® Canadian Limited, including *Value-Added Taxation in Canada: GST, HST, and QST*; *Ontario Retail Sales Tax with Commentary*; and *Common Audit Exposures*. Ryan professionals are sought-after presenters at virtually every major professional tax conference, including those held by the Council On State Taxation (COST), the Institute for Professionals in Taxation (IPT), the Canadian Institute of Chartered Accountants (CICA), and the Tax Executives Institute, Inc. (TEI).

At Ryan, we have realized the need to integrate legislative expertise with tax services. Our leadership team includes John Sharp, former Texas Comptroller of Public Accounts, who was appointed by Texas Governor Rick Perry to serve as Chair of the Texas Tax Reform Commission.

Another Principal and Practice Leader, Bruce Gibson, was Chief of Staff for Texas Lieutenant Governor David Dewhurst from 2003 through 2006 and served six terms in the Texas House of Representatives. Bruce is extending Ryan's direct legislative advocacy services and public affairs consulting to all of our clients' major markets. Chuck Martin, a Director in the Firm's Atlanta office and a Georgia State Representative, was named one of five "Legislators of the Year" by the Georgia Chamber of Commerce for championing pro-business issues and using his leadership role to pro-actively strengthen the state's business climate, economic development, and job creation. Texas State Representative John Otto, a Director in the Firm, was appointed by the Texas Speaker of the House to serve on the Select Committee on Property Tax Reduction during the Second Called Special Session. During the Third Called Special Session of the 79th Texas Legislature, he joint authored House Bill 3, which reformed the state franchise tax.

"Ryan has demonstrated their value during our Texas sales and use tax engagement by not only identifying and obtaining material sales and use tax overpayments, but then assisting our plant personnel with material reductions of the proposed audit assessment."

Kenneth B. Choi
Director, State and Local Taxes
CAMPBELL SOUP COMPANY





Legislative Expertise

*Ryan executives
pictured from left to
right: John Sharp,
John Otto, Chuck
Martin, Bruce Gibson,
and Kip Averitt.*

Even with very rapid growth, we enjoy the lowest turnover in our industry among major firms. We retain an enviable percentage of our professionals because we treat them with the same respect we expect from them. Our approach means that our practitioners establish long-term, in-depth, professional relationships with our clients. Our managers thoroughly understand our clients' businesses because they work with them year after year. It means the professional who serves you today is the professional who will serve you tomorrow and into the future.

Outstanding
Value



Hanson

"SINCE 1997, WE HAVE BENEFITED FROM RYAN'S NATIONAL EXPERTISE IN SALES AND USE TAX, PROPERTY TAX, FUELS TAX, EXPERT TESTIMONY, AND PREDOMINANT USE UTILITY STUDIES. RYAN'S ABILITY TO DELIVER RESULTS HAS PROVIDED OUTSTANDING VALUE FOR HANSON."

Jim E. Sims
Senior Tax Manager

HANSON HEIDELBERG CEMENT GROUP

When Clients Come First, Profits Will Follow

Our commitment to client service means that our clients' priorities are our priorities. And our clients appreciate the difference our approach provides.

Our unique and innovative Quality Assurance Program ensures that our services are consistently performed at the highest level possible, engagement to engagement, and client to client. No other firm in the industry maintains a fully dedicated Quality Assurance team focusing exclusively on the high-quality delivery of tax consulting services.

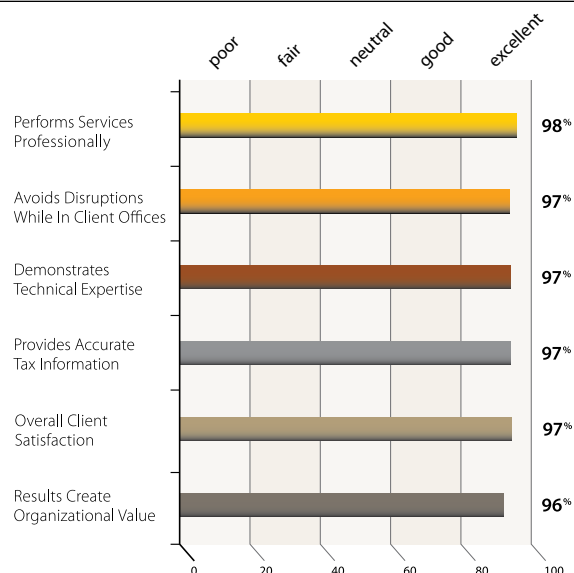
Our Quality Assurance team reviews randomly selected and/or targeted client engagements to ensure that our work product is thorough, consistent, innovative, and professional. This approach is specifically designed to ensure that our clients can expect the same high-quality tax consulting services from every Ryan office, every engagement team, and across all disciplines. Like our entire Firm, the Quality Assurance team is dedicated to our key mission of providing our clients with the most effective and thorough taxpayer representation possible.

Perhaps the greatest value we provide to our clients is the transfer of knowledge. We believe that the more we educate our clients, the stronger our relationships with them become. So, as we work through particular tax issues with our clients, we share what we know and pass on our knowledge to them in the form of training and ongoing support. And, there's no place at Ryan for overpowering salespeople. We rely on enthusiastic and highly motivated technical specialists who make it their business to know the factors that affect yours.

No other firm in the industry maintains a fully dedicated Quality Assurance team focusing exclusively on the high-quality delivery of tax consulting services.

Client Satisfaction Survey

In a recent independent client survey, our clients ranked us substantially above the competition. We were rated 97% in client satisfaction, accuracy, technical competence, and avoiding disruptions while in client offices, with a score of 98% in professionalism.



Source: Service Research Corporation, November 2009

Comprehensive Tax Services

Providing a full range of state, local, federal, and international tax services

“Ryan has continuously demonstrated a high degree of professionalism and outstanding technical ability in the tax consulting services they provide for Brinker. Ryan was able to understand and successfully respond to Brinker’s unique liquor tax issues.”

Kathy Cholette
Vice President, Tax
BRINKER INTERNATIONAL



“Ryan has been a tremendous business partner for many years through assisting Energen Resources in addressing complex multistate severance tax issues and in reducing our tax burden. Their industry experience, technical knowledge of severance tax incentives, work product, and client service are superior and unmatched.”

Wm. Douglas Marshall
Director, Corporate Taxation
ENERGEN CORPORATION



Ryan’s practice includes expertise in every major area of taxation. We have the largest Transaction Tax practice in North America, specializing in multistate sales and use, gross receipts, and Canadian provincial sales taxes. Our sales and use tax oil and gas exploration and production practice group is the largest of its kind. Our sampling analysis and evaluation is recognized as the leading practice in its field.

Our State Income and Franchise Tax experts provide services from audit defense to complete business reorganizations. The services we offer dramatically reduce the tax burden of businesses operating in both single and multi-jurisdictions. We use innovative and proprietary techniques to accomplish the lowest tax liability possible. Our Federal Income Tax practice provides federal tax compliance and reporting solutions that streamline client processes and provide greater data accuracy and internal controls.

Ryan’s Credits and Incentives professionals have extensive experience securing credits and negotiating incentives, and have collectively secured millions of dollars for our clients in a wide range of industries.

Our Tax Credit Services practice provides a strategic investment intermediary for sourcing, structuring, and marketing tax-motivated investments, serving investors, project developers, buyers, and sellers of tax credit-based products. Our professionals provide superior returns for our clients by originating and monetizing a broad offering of tax credit-based investments.

Our Controversies and Appeals practice relies on former administrative law judges and skilled tax attorneys with decades of experience in resolving tax controversies and disputes. At the point where other firms throw in the towel, our Controversies and Appeals group continues to aggressively defend our clients’ interests. And our Public Affairs practice works to ensure that policy makers fully understand the interrelationships between our client’s ability to conduct business efficiently and the public tax policy of the jurisdictions in which they operate.

Our Property Tax practice values and represents billions of dollars of our clients’ business, personal, and real property assets. The implementation of our innovative and well-documented valuation cases has resulted in substantial tax savings for our clients. We take the time to understand our clients’ businesses. Ryan’s multi-disciplined accredited appraisers continually develop and refine our appraisal processes and methodologies to address the effects of evolving technologies, environmental regulation, environmental contamination, and economic obsolescence affecting the value of our clients’ assets.

Our Tax Technology practice is one of the largest in the industry, delivering the most comprehensive and effective suite of technology services available today. Whether it’s the automation of tax return preparation or the full-scale implementation of a tax decision-making software application, our technicians help clients realize the full potential of tax technology solutions.



Innovative Solutions

“RYAN’S INNOVATIVE SOLUTIONS TO COMPLEX FUELS AND EXCISE TAX ISSUES, INCLUDING THEIR DILIGENT PURSUIT OF THE APU EXEMPTION AND EARLY IDENTIFICATION OF THE FOREIGN TRADE ZONE CREDITS, HAVE PROVIDED A TREMENDOUS BENEFIT TO CONTINENTAL AIRLINES AND THE INDUSTRY AS A WHOLE.”

David V. Bowman
Director, Operating Taxes
CONTINENTAL AIRLINES



Technical Expertise

“RYAN’S DILIGENCE SAVED VALERO SIGNIFICANT DOLLARS IN A RECENT ENGAGEMENT. RYAN WAS EFFICIENT AND RESPONSIVE, AND HELPED VALERO QUICKLY RESOLVE A COMPLICATED TAX CONTROVERSY. WE FELT THAT RYAN WAS EARNESTLY COMMITTED TO A SUCCESSFUL OUTCOME FOR VALERO.”

Clay Killinger

Senior Vice President and Controller

VALERO ENERGY CORPORATION

Major Practice Areas

Abandoned and Unclaimed Property	Customs and Foreign Trade	Property Tax	Tax Credit Services
Business License Tax	Employment Tax	Public Affairs	Tax Technology
Canadian Tax Services	Federal Income Tax	Severance Tax	Telecommunications Tax
Controversies and Appeals	Fraud and Forensic Recovery	State Income and Franchise Tax	Transaction Tax
Credits and Incentives	Fuels and Excise Tax	Tax Accounting and Risk	Value-Added Tax
	International Tax	Tax Compliance Services	

Alternative Compliance Procedures

Ryan assists with the evaluation, development, negotiation, and implementation of alternative compliance procedures, such as managed audits, managed compliance, contract auditors, and alternative reporting procedures.

Audit Representation

We represent our clients' interests during tax audits to ensure they pay only what's fair.

Captive Insurance

Captive Insurance Companies provide an insurance, estate, and tax planning solution that delivers significant benefits and value for businesses and their owners. Ryan provides all of the administrative, underwriting, and operational support needed to create and manage a Captive Insurance Company to help clients meet their individual risk management needs.

Litigation Support

We provide litigation support and expert witness testimony to assist in resolving tax controversies.

Sampling Analysis and Evaluation

Our experts evaluate proposed sampling methodologies to ensure that our clients' interests are protected during tax audits. We also develop and implement alternative methodologies where taxing authority procedures are inadequate or insufficient.

Strategic Planning

The best defense is a strong offense. We assess our clients' tax positions and develop strategic planning opportunities, including transaction structuring, business reorganization, and alternative filing positions.

Tax Compliance Outsourcing

We provide a comprehensive suite of outsourced or co-sourced tax compliance services designed to meet your internal Sarbanes-Oxley requirements. Our Tax Compliance practice includes the full spectrum of compliance services, including account reconciliations, data conversions, returns preparation, and tax payments processing.

Tax Refunds

Our professionals perform comprehensive transaction audits to recover overpayments resulting from court decisions, policy changes, and compliance errors.

Tax Research

Ryan handles all areas of tax research, documentation, system configuration, and training. We maintain a comprehensive tax research database that includes topics for numerous industries related to sales and purchases.

Tax Systems Implementation

Our technicians assist clients with implementation of new tax reporting and compliance systems. We are certified trainers and on-site support technicians for the leading tax software products.

Utility Exemption Studies

We provide utility usage studies to a variety of clients to support their claims for exemptions on sales tax for purchases of utilities, such as electricity and natural gas. These studies establish the predominant use of electricity or natural gas through a single meter for processing, manufacturing, fabricating, or other noncommercial use.

Voluntary Disclosure and Registration

We represent our clients' interests before appropriate taxing authorities to correct compliance oversights and to complete registration at the lowest possible cost. In some cases, prospective registration can be accomplished.

Emphasis on Technical Expertise

We understand the complex environments in which our clients operate. We understand the unique provisions of the tax codes in the jurisdictions where they conduct business. We stay current with the latest rulings and changes in tax law as they apply to our clients' businesses. And our efforts translate into significant tax savings and superior results for our clients. Simply put, our commitment to excellence and utilization of sophisticated technology ensure that we're more thorough, efficient, and effective than our competitors. We don't simply review our clients' records for tax reduction and tax saving opportunities; we scour them. And the results speak for themselves.

Credits and Incentives

- \$30 million in enterprise zone refunds for a major oil company
- \$7.5 million in enterprise zone refunds for a major oil company
- \$7.5 million in enterprise zone refunds for a major chemical company
- \$6.1 million in grants and tax credits for a major for-profit provider of post-secondary educational services
- \$5 million in enterprise zone refunds for an insurance company
- \$3.2 million in grants and non-income tax savings on a new facility for a solar equipment manufacturer
- \$3 million in grants and tax savings on an expansion project for a consumer products manufacturer
- \$2 million in grants and non-income tax savings on a new facility for a tank manufacturer

Fuels and Excise Tax

- \$57.9 million for a major airline company
- \$16.2 million for a major airline company
- \$8.6 million for a major energy company
- \$5.2 million for a major concrete manufacturer
- \$3.3 million for a major retail company

Property Tax

- \$14.7 million in tax savings for a media conglomerate
- \$11.8 million in tax savings for a building products manufacturer
- \$7 million in tax savings for a building products manufacturer
- \$6.7 million in annual tax savings for a major mining company
- \$4.6 million in tax savings for a building products manufacturer
- \$3.4 million in annual tax savings for a major chemical manufacturer

Severance Tax

- \$15.8 million in tax credits for an integrated global energy company
- \$6.1 million in tax credits for a large, independent oil and gas producer
- \$5 million in tax credits for an integrated global energy company
- \$3.1 million in annual tax savings for a regional airline
- \$2.1 million in tax savings for an industrial chemical distributor

State Income and Franchise Tax

- \$13 million in tax refunds for an oil and gas exploration and production company
- \$10 million in tax refunds for a gas transportation company
- \$6 million in refunds for an equipment testing company
- \$2 million in audit reduction savings for a manufacturer
- \$1.2 million in tax refunds for an auto manufacturer
- \$.3 million in tax refunds for a medical supply manufacturer

Transaction Tax

- \$126 million for a major commercial airline
- \$97.2 million for a major telecommunications provider
- \$91.4 million for a defense contractor
- \$76.4 million for a national grocery chain
- \$74.6 million for a major cable company



Exceptional Results

“RYAN CONSULTANTS CONSISTENTLY DEMONSTRATE THE HIGHEST LEVEL OF PROFESSIONALISM AND SOPHISTICATED KNOWLEDGE. THEY’VE DEMONSTRATED AN ABILITY TO UNCOVER TRULY SIGNIFICANT TAX SAVINGS OPPORTUNITIES FOR PANASONIC YEAR AFTER YEAR.”

Paul Lima
Director, Internal Audit and Taxation

PANASONIC



Industry Leaders

Dr. Roger Pfaffenberger is one of the nation's foremost statisticians and leads Ryan's industry recognized Sampling Analysis and Evaluation practice.

Ryan's Sampling Practice is One of the Leading Practices of its Kind

We continue to have significant influence on the statistical and nonstatistical sampling methods used by many taxing authorities

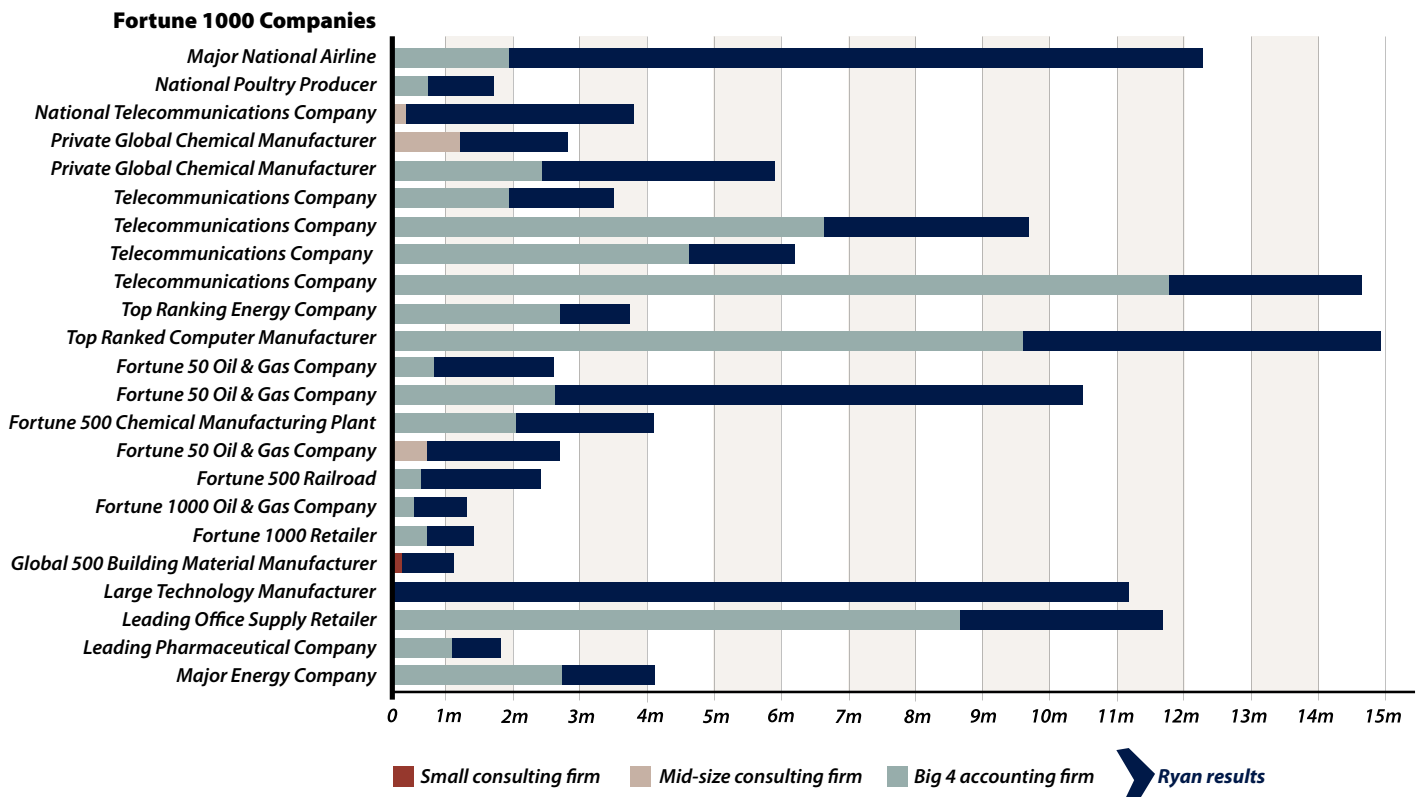
We understand that effective tax representation doesn't stop at determining the tax treatment of a particular transaction or issue. Our professionals intuitively comprehend the structure and methodology of audit examinations. We use this knowledge, gained both from years of audit representation as well as from years of experience as tax auditors, to develop strategic tax reduction techniques. These techniques include expanded audit samples, post-audit stratification, and differential analysis, among others. It is our combined knowledge of tax law, audit strategy, and methodology, as well as our emphasis on technical expertise, that helps guarantee our representation is unmatched by any other firm.

Ryan Produces Substantial Tax Savings Even After Competitors Have Completed Their Work

We go beyond the expected and look for the exceptions that benefit our clients. By reviewing the exact time periods and types of tax as our competitors, we produce substantial additional results. We're at our best when following other, less focused, firms. And our competition doesn't bother to follow us. We know of no instance where any of our competitors have produced meaningful tax savings after our review was complete.

Our Results Are Unmatched

We produce substantial tax savings even after our competitors have completed their work. Without our follow-up review, these 23 clients would have lost a staggering \$67 million in tax savings!





Improved Efficiency

“RYAN HAS PROVIDED BASF OUTSTANDING VALUE BY RECOVERING OVERPAID TAXES WHILE IDENTIFYING AND IMPLEMENTING TAX AUTOMATION SOLUTIONS, STREAMLINING TAX DECISION PROCESSES, AND INTEGRATING INDUSTRY-LEADING TAX SOFTWARE TO IMPROVE OUR TAX PERFORMANCE.”

Frederick W. Jenkin
Manager, Sales and Use Tax Audits and Special Projects

BASF

Advanced Technology

One more way we have positioned Ryan as the leading tax services firm in North America and Europe

Ryan is well versed in the world of tax technology. The implementation of an Enterprise Resource Planning (ERP) system provides a unique opportunity to place tax decisions in the hands of tax professionals and remove those decisions from those not trained to make them. Efficient automation can transform your company's tax department from a mere compliance group to a more strategic, value-adding department.

Our Tax Technology practice is one of the largest in the industry, assisting clients with a wide array of technology solutions. Whether it's the automation of tax return preparation or the full-scale implementation of a tax decision software application, our technicians help you realize the full potential of tax technology solutions. Our Value-Added Tax (VAT) technology team is focused on managing and facilitating international VAT obligations. We help our clients with strategy and deployment of VAT services, including ERP support, and all technology-related needs to facilitate VAT calculation, reporting, and outsourcing. We also consult with our clients on managing the VAT component of international process and control reviews as required by Sarbanes-Oxley.

We have developed substantial, proprietary software applications and database tools that have helped us become the most efficient and thorough firm in the business. For example, we've developed TaxDecisionERP®, an integrated software solution that automates multistate use tax calculations. This allows our clients to minimize tax overpayments, avoid penalties from underpayments, improve cash flow, eliminate labor hours spent manually calculating and correcting use tax, and enhance their audit and traceability tools for Sarbanes-Oxley Act documentation and control. TaxDecisionERP® generates real-time calculations as goods are issued and services are delivered, empowering your accounting and tax professionals with the ability to enhance your company's bottom line.

We pioneered many of the most innovative techniques in the industry using electronic data and information available under freedom of information statutes. And our computer-assisted sampling models are simply unmatched from a technical standpoint. Our clients benefit daily from the collective strategic insight and experience of Ryan's team of tax technology experts as we deploy tax technology solutions that improve efficiency and profitability across the corporate tax function.

"Ryan has dramatically improved our bottom line by recovering substantial tax revenue for LCBO. More importantly, their process improvement plan outlined a blueprint for achieving greater performance across our overall tax function."

Carol Lyons
Controller
LIQUOR CONTROL BOARD OF
ONTARIO (LCBO)



World-Class Client Roster

Ryan is a trusted advisor to many of the world's best-known, best-run businesses



- 7-Eleven, Inc.
- ACME Boot Company
- Alcoa
- Amerada Hess Corporation
- American Airlines
- Anadarko Petroleum Corporation
- Apache Corporation
- Asarco Incorporated
- BASF Corporation
- BP America, Inc.
- Brinker International
- Campbell Soup Company
- Celanese
- Chaparral Steel
- Chevron
- Cintas
- CITGO Petroleum Corporation
- Continental Airlines
- Continental General Tire
- The Dallas Morning News
- El Paso Corporation
- Energen Corporation
- Firestone Synthetic Rubber & Latex Company
- Freeport-McMoran Cooper & Gold, Inc.
- Frito-Lay
- The Goodyear Tire & Rubber Company
- G Modelo
- HANSON HEIDELBERG CEMENT Group
- The Hershey Company
- InSight Health Services Corp.
- International Paper Company
- The J.C. Penney Company, Inc.
- Kimberly-Clark Corporation
- Kinder Morgan, Inc.
- The Kroger Co.
- Metro PCS
- NEC Corporation
- The Neiman Marcus Group, Inc.
- North Texas Cement Company
- Panasonic Canada
- Pier 1 Imports, Inc.
- PPG Industries, Inc.
- Raytheon Company
- Silicon Laboratories
- Southern Union Company
- Sprint Corporation
- TDK Corporation
- Texas Instruments Incorporated
- Tim Horton's
- Trinity Industries
- Tyson Foods, Inc.
- Union Pacific Railroad
- United Technologies Corporation
- Valero Energy Corporation
- Verizon Communications
- Wal-Mart Stores, Inc.
- Warner Bros. Entertainment
- Zale Corporation

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