PRICEWATERHOUSECOOPERS

TAX COLLOQUIUM PRESENTER BIOGRAPHIES (IN ORDER OF APPEARANCE)

J. RICHARD (RICK) STAMM

J. Richard (Rick) Stamm is PricewaterhouseCoopers' U.S. Tax Leader. Mr. Stamm is also a member of the U.S. Firm's Leadership Team and PricewaterhouseCoopers' Global Tax Leadership Team.

Mr. Stamm's background is broad-based, having served a wide range of companies including large inbound and outbound multinationals, large domestic companies, as well as family-owned businesses. Rick's clients have been in a number of industries, including chemicals, pharmaceuticals, mining, general industrial products, aerospace, real estate, insurance, investment management and public utilities. Areas of technical emphasis during his career have included mergers and acquisitions, inventories, accounting methods, inbound investment matters, and consolidated returns. His management roles have included leading the Philadelphia Office Tax practice, national leadership of an industry Tax practice, and various roles in U.S. Firm Tax Leadership prior to becoming the U.S. Tax Leader.

Mr. Stamm joined the Firm in 1976 in the Baltimore Assurance practice. In 1981, he transferred to the Tax practice. He spent a year in PwC's Washington National Tax Services office in 1983-1984. Rick was admitted to the partnership in 1986 in Baltimore and then transferred to Philadelphia in 1988. He is a C.P.A. and earned his B.A. in Accounting, Summa Cum Laude, from Lycoming College in Pennsylvania (1976).

IRVING H. PLOTKIN

Dr. Plotkin, Senior Managing Director of the PricewaterhouseCoopers' Tax and Economic Controversy practice and a member of its National Tax Service based in Boston, is one of the premier experts in the field of transfer pricing and other complex domestic and international tax issues such as economic substance and insurance. He specializes in analyses of the effects of various types of government regulation, self–regulation, and taxation on capital flows, output, prices, risk–taking, competition, and efficiency within individual industries. His work on risk/return measurement and on international and domestic tax issues is widely cited, as is his expert testimony on behalf of taxpayers and the IRS in many high-profile tax disputes (including *Du Pont, Xilinx, UPS, DHL, ACM, Bausch and Lomb, Dow* [COLI], *The Limited* [NYS], *Toys R Us* [NYC], *Cambridge Brands* [Mass.], and the captive insurance cases). He has designed, directed, and published research involving microeconomics, finance, industrial organization, and econometrics.

GARRY STONE

Dr. Stone, the Global and US leader of the Transfer Pricing Group of PricewaterhouseCoopers (PwC), joined the firm in 1988. Dr. Stone is based in Chicago and has directed and performed numerous analyses of intercompany pricing and economic valuation issues for Fortune 500 size companies.

RICHARD MCGINNIS

Richard is a tax partner based in New York with 30 years experience in a variety of tax matters. He spent 11 years based in London where he worked extensively with foreign multinational investing into the US as well as US multinationals investing abroad. Prior to his secondment to London Richard was based in Boston where he advised companies, private equity firms and individuals. Richard has extensive mergers and acquisitions experience and, previously, was the tax partner in charge of Coopers and Lybrand's Mergers and Acquisitions practice in New England.

Richard lectures extensively on international tax matters and served as an adjunct professor at the Amos Tuck School of Business at Dartmouth.

Representative clients have included GlaxoSmithkline, Schering Plough, SABMiller, Diageo, Vodafone, GE, Barclays, Prudential, Lehman, Proctor and Gamble, Tyco International, Avon, National Australia Bank, Amcor and Altria.

Richard received a BA from Indiana University, an MBA and JD from Boston College, and an LLM from New York University.

THOMAS M. MOORE

Tom is one of the leaders of the International Tax practice nationwide and a member of the firm's US Board. With more than 25 years of experience, Tom's particular area of expertise is cross-border tax planning and consulting for US and non-US based multinationals.

Tom has been responsible for advising on significant cross-border investment flows to and from the EU, Asia, Canada and South America, including acquisition structuring and financing. He has particular expertise in maximizing the tax efficiency of corporate structures, as well as in "green-field" investments.

Tom joined the firm in 1980 in Philadelphia, served in the National Tax Office in New York, and was the managing tax partner of the Stamford practice. Tom is a member of the International Fiscal Association and is a former Chairman of the AICPA's International Tax Committee. He is also a member of BIAC (tax adviser to the OECD) and the Tax Commission of the International Chamber of Commerce, and a member of the Advisory Board of NYU's Federal Institute of Taxation. Tom is licensed to practice in Pennsylvania, New York and Connecticut and is a member of the American, New York and Connecticut Institutes.

Tom received a B.S. in Accountancy from Drexel University in 1974.

NINEE SUPORNPAIBUL

Ninee is a director in the International Tax Services group and is based out of our New York office. Ninee primarily focused on the structuring of cross-border transactions. Her experience included assisting and advising multinational corporations with respect to acquisitions and divestitures as well as cross-border investments, including the establishment and operation of foreign holding company structures, tax efficient intercompany financing, foreign cash repatriation and foreign tax attributes management.

Ninee has a B.A. in Accounting and an LL.B. (Bachelor of Law) from Thailand where she worked with our Bangkok office for 2 years. She also earned an LL.M. (Master of Law) and S.J.D. (Doctor of the Science of Law) from the University of Michigan Law School.

LINDY PAULL

Lindy L. Paull is a managing partner of PricewaterhouseCoopers' Washington National Tax Services (WNTS), where she is the leader of the Legislative and Regulatory client services practice. PricewaterhouseCoopers' WNTS group is the preeminent national tax practice in Washington, D.C., with over 300 professionals serving large multinational clients in numerous technical areas of tax law. Ms. Paull represents major corporations, trade associations, and business coalitions before Congress, the Department of the Treasury, and the Internal Revenue Service.

Ms. Paull had a distinguished career in federal government for almost two decades and is well recognized in federal tax policy matters. She served as Chief of Staff of the U.S. Congressional Joint Committee on Taxation for 5 years (1998-2003) and in several senior staff positions (including Republican Staff Director and Chief Counsel) with the U.S. Senate Committee on Finance for the previous 12 years (1986-1998). Ms. Paull worked on most, if not all, tax legislation considered by the U.S. Congress over her 17-year career with the Congress. During her tenure as Chief of Staff of the Joint Committee on Taxation, Ms. Paull spearheaded important reports on Enron, tax simplification, interest and tax penalties (including tax shelter penalties), individual expatriation, disclosure of tax return information, and audits of tax-exempt organizations. Ms. Paull also served as attorney-advisor to U.S. Tax Court Judge Herbert L. Chabot for two years. Early in her career, Ms. Paull practiced tax law with a major law firm in Washington, D.C., and as a CPA in the tax practice of a major accounting firm in Miami, FL.

Ms. Paull has testified before Congress on numerous occasions and is a frequent speaker on federal tax legislation and policy. She taught a graduate course in federal tax policy at Georgetown University Law Center for ten years.

Ms. Paull is active in a number of business and professional associations, including the American Bar Association (Vice Chair, Government Relations Committee), American Tax Policy Institute, European-American Business Council (Board member), Federal Bar Association, National Foreign Trade Council (Board member), The Tax Coalition, The Tax Council (Board member) and University of Florida Law Center Association (Board member). Ms. Paull is a member of the District of Columbia and Florida bars.

Ms. Paull received her law degree (J.D. 1979, with honors) and Masters of Law in Taxation (LL.M.1980) from the University of Florida College of Law. Ms. Paull received a Bachelors of Business Administration (B.B.A.), majoring in accounting, from Florida International University in 1974.

ED McCLELLAN
Principal, Washington National Tax Services

Ed McClellan is a Principal in the Washington National Tax Services (WNTS) office of PricewaterhouseCoopers (PwC). He is a member of the Legislative and Regulatory Services group, which specializes in assisting clients – including multinational corporations, associations, and business coalitions – in the development and implementation of strategies to address proposed changes in tax legislation, regulations, and rulings. Mr. McClellan brings extensive experience in a broad range of U.S. and multinational corporate taxation issues, including international tax reform and financial products legislation.

Before joining PwC, Mr. McClellan was a partner in the Legislative and Public Policy and Federal Income Tax groups at the law firm of Alston & Bird LLP. He also has seven years of distinguished government and legislative experience.

As tax counsel to the Senate Committee on Finance, Mr. McClellan served as the senior policy and technical advisor on tax issues to two chairmen of the Committee, Senator Chuck Grassley and the late Senator Bill Roth. Mr. McClellan was responsible for developing legislation relating to international taxation, domestic corporate taxation, financial services, capital gains, dividend taxation, and accounting methods. Specifically, he served as a lead counsel on the American Jobs Creation Act of 2004, the Jobs and Growth Tax Relief Reconciliation Act of 2003, the Job Creation and Worker Assistance Act of 2002, the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, and the Tax Relief Act of 2001, for which he played a key role in negotiating the reduction of individual income tax rates. In addition, Mr. McClellan served as Chairman Grassley's staff liaison to other members of the Senate Finance Committee, as well as to the House Ways and Means Committee, the Treasury Department, and the Internal Revenue Service.

Prior to joining the Senate Finance Committee staff, Mr. McClellan spent 16 years in private practice, during which he worked for the law firm of Baker & McKenzie, and served as in-house tax advisor to the former Mobil Corporation, a Fortune 10 company. He has 10 years of experience in the public accounting industry.

Mr. McClellan received his LL.M. in Taxation from Georgetown University and his J.D. and B.S. from Indiana University. He is a member of the Government Relations Committee of the American Bar Association.

Office: (202) 414-4404 Mobile: (703) 402-8346
Email: ed.mcclellan@us.pwc.com

JOHN BARRICK

Associate professor of Accounting, Marriott School at Brigham Young University

John just finished working as an Accountant for the United States Congress, Joint Committee on Taxation. He is an author on a brand new series of tax textbooks, Taxation of Individual and Business Entities, published by McGraw Hill. He teaches taxation in the graduate and undergraduate programs at Brigham Young University.

John received both B.S. and M.Acc. (tax emphasis) degrees from Brigham University before working as a tax consultant for Price Waterhouse (now PricewaterhouseCoopers). After his professional work experience, John earned his Ph.D. at the University of Nebraska at Lincoln. He is a licensed CPA.

John was the 1998 recipient of the American Accounting Association, Accounting, Behavior, and Organization Section's Outstanding Dissertation Award. John researches issues relating to professional tax judgment and tax information search. His research has been published in such journals as Organizational Behavior and Human Decision Processes, Contemporary Accounting Research, and the Journal of the American Taxation Association.

John is originally from Eagle River, Alaska. His hobbies include mountaineering, fly-fishing, cycling, and river rafting.

MICHAEL GRAETZ

Michael J. Graetz is a chaired professor at Columbia Law School. He is also the Justus S. Hotchkiss Professor of Law Emeritus at Yale University. Before becoming a professor at Yale in 1983, he was a professor of law at the University of Virginia and the University of Southern

California law schools and Professor of Law and Social Sciences at the California Institute of Technology. His publications on the subject of Federal taxation include a leading law school text and more than 60 articles on a wide range of tax, international taxation, health policy, and social insurance issues in books and scholarly journals. His most recent book is *100 Million Unnecessary Returns: A Simple Fair and Competitive Tax Plan for the United States,* published in January 2008 by Yale University Press. His previous books include *Death by a Thousand Cuts: The Fight over Taxing Inherited Wealth* published by Princeton University Press; *True Security: Rethinking Social Insurance* (Yale University Press, 1999); and *The U.S. Income Tax: What It Is, How It Got That Way and Where We Go From Here*, (W. W. Norton & Co, 1999) (a paperback edition of the book originally published as *The Decline (and Fall?) of the Income Tax)* and *Foundations of International Income Taxation* (Foundation Press, 2003);*).* He is also the author of a leading law school coursebook, *Federal Income Taxation: Principles and Policies.*

During January-June 1992, Michael Graetz served as Assistant to the Secretary and Special Counsel at the Treasury Department. In 1990 and 1991, he served as Treasury Deputy Assistant Secretary for Tax Policy. Professor Graetz has been a John Simon Guggenheim Memorial Fellow and he received an award from Esquire Magazine for courses and work in connection with provision of shelter for the homeless. He served on the Commissioner's Advisory Group of the Internal Revenue Service. He served in the Treasury Department in the Office of Tax Legislative Counsel during 1969-1972. He is a fellow of the American Academy of Arts and Sciences.

Michael Graetz is a graduate of Emory University (B.B.A. 1966) and the University of Virginia Law School (J.D. 1969). A native of Atlanta, Georgia, He is married to Brett Dignam and has five children.

DR. PETER MERRILL

Dr. Peter Merrill is Director of the National Economic Consulting Group in the Washington National Tax Services office of PricewaterhouseCoopers LLP and is a Principal in the firm. Prior to joining the firm in 1989, he was Chief Economist of the Joint Committee on Taxation of the U.S. Congress. Dr. Merrill also has lectured at Harvard College.

The National Economic Consulting Group provides revenue and budget estimates, financial and economic impact analyses, health policy economics, and statistical services to corporations, trade associations, and government clients (see www.pwc.com/nec).

Dr. Merrill has significant experience in international taxation and tax policy. He has advised the governments of Poland, the former Yugoslavia, the former Soviet Union, Bulgaria, and Russia on the reform and enactment of income and value-added taxes. More recently he advised the Governments of Puerto Rico and the U.S. Virgin Islands on U.S. tax policies affecting the possessions.

Dr. Merrill received his Ph.D. in Business Economics from Harvard University in 1982 and his B.A. in Applied Mathematics, *summa cum laude*, from Harvard College in 1977. He is a member of the American Economics Association, the National Tax Association, and the International Fiscal Association.

Dr. Merrill is co-author of three books and has written numerous articles. He frequently speaks on tax policy matters and has been invited to testify before the tax-writing and budget committees of the U.S. Congress, the National Commission on Economic Growth and Tax Reform, the Advisory Commission on Electronic Commerce, and Treasury Secretary Paulson's recent conference on business taxation and global competitiveness.

KATHY NIELAND

Office: 504-558-8228 Mobile: 504-261-8995
kathy.nieland@us.pwc.com

Kathy is the partner in charge of the PwC New Orleans practice and has over 18 years of experience serving primarily SEC registrants and various other multinational companies. Her clients have included companies in the engineering and construction, manufacturing, energy services, metals and piping and retail industries. Kathy has served as the engagement partner on several public registrants with a focus on energy and related services. She has extensive experience in SEC reporting, public offerings, and consulting with clients on complex accounting issues. Kathy has also directed several multi-location and multi-national audit engagements, as well as audits of small privately held manufacturing and service companies. In addition, she has significant experience with percentage of completion construction accounting, contracts with multiple element revenue arrangements and business combinations.

Kathy currently serves as a member of the Firm's Leadership Team - Climate Change and Sustainability Assurance. She has authored thought leadership related to the need for consistency around reporting of corporate social responsibility information, including green house gas emissions data. She also participates in the PwC task force in the U.S. to address gaps in reporting and assurance standards and to promote insight into strategic issues related to regulation over green house gas emissions.

Kathy is a Firm Recruiting Partner at Tulane University, Louisiana State University and the University of New Orleans. She speaks to various PricewaterhouseCoopers groups on the importance of diversity in business and gender awareness. She has served on the Board of Junior Achievement - New Orleans - and is a member of the Women's Leadership Initiative of the New Orleans United Way. She has also served on the Tulane University Advisory Council and was a Board member of CADA (Council on Alcohol and Drug Abuse).

Education and Certifications
Bachelor of Science in Accounting, University of Southern Alabama
Certified Public Accountant- Louisiana, Texas, Mississippi and Alabama
Member of Society of Louisiana Certified Public Accountants