
2011 Tax Colloquium Presenter Biographies

(In order of appearance)

J. Richard Stamm

Rick Stamm is a Vice Chairman of PwC and has been the US Tax Leader since 2004. He is a member of the Global Tax Leadership Team and is responsible for the network of tax practices across the Americas. As the US Tax Leader, Rick guides the strategic direction of the practice with respect to client service, quality, and talent development. Rick also serves as the senior relationship partner to several of the firm's large clients.

Rick joined the firm in 1976, serving in the Baltimore Assurance practice. He transferred to the tax practice in 1981 and moved on to spend a year in the firm's Washington National Tax Services office. Rick was admitted to the partnership in 1986 and relocated to Philadelphia two years later, where he proceeded to lead the Philadelphia tax practice. Prior to becoming the US Tax Leader, Rick served as the national industry leader of the Consumer and Industrial Products group and in various other roles in US tax leadership.

During his time with the firm, Rick has served a wide range of companies including large inbound and outbound multinationals, large domestic companies and family-owned businesses – all across a variety of industries including 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.

A Certified Public Accountant, Rick is a graduate of Lycoming College. Rick is also a member of the Board of Advisors for the University of Southern California's Leventhal School of Accounting.

Mark Boyer

Mark is a Mergers and Acquisitions (M&A) Tax Partner and Leader of the National M&A Tax Practice for PwC. Mark has worked for over 25 years as an M&A tax professional; from 2001 through 2007 in Chicago and all other times in PwC's Washington National Tax Services office. Mark has consulted on public and private acquisitions, stock offerings, corporate restructurings, leveraged buy-outs, and financing techniques. Additional specialized experience includes bankruptcy tax issues and debt workouts.

Prior to joining PwC, Mark worked in the IRS Office of Associate Chief Counsel (Corporate). There, his responsibilities included researching, preparing, and reviewing private letter rulings, revenue rulings and technical advice memoranda concerning all aspects of corporate organization, reorganization and liquidation.

Marks professional and business affiliations include the American Bar Association - Taxation Section, Virginia State Bar and the American Institute of CPAs (Corporation and Shareholder Committee, which he formerly chaired).

Mark holds a BA from Randolph-Macon College and a JD from American University.



Tadd Fowler

Tadd joined The Procter & Gamble Company in December 2005. He is Vice President – Global Tax and is located in Cincinnati. Prior to his current role, he was responsible for P&G's EMEA and global tax planning organizations, located in Geneva, Switzerland.

Prior to joining P&G, he was an international tax partner with PwC and shared overall leadership responsibilities for the firm's US Outbound practice.

Tadd is a member of the AICPA and State CPA Societies in Kansas and Missouri. Tadd is also a frequent speaker at TEI and other tax and international organizations.

Brian Meighan

Brian Meighan is a partner in the Washington National Tax Services (WNTS) office of PwC. At WNTS, he is responsible for advising Fortune 500 companies on joint venture issues and legislative and regulatory matters. As part of this role, Brian is a subject matter expert for our national joint venture group with a particular emphasis on addressing legislative and technical issues associated with the public offering of partnership interests in investment companies. As part of this process Brian has focused on the tax implications of tax receivable agreements to both the principles and the publicly traded entity including the computational elements of such agreements.

Prior to rejoining PwC in July 2004, Brian was an accountant with the Joint Committee on Taxation of the United States Congress. As a member of the Joint Committee on Taxation staff, Brian assisted Members of Congress with the development and analysis of legislative proposals, prepared hearing pamphlets, committee reports, and conference reports (statements of managers), and assisted the office of legislative counsel in the drafting of statutory language. Brian's primary areas of responsibility included joint venture issues, accounting periods and methods issues, general business issues, and tax shelter issues.

Before joining the Joint Committee on Taxation, Brian was a partner with the Washington National Tax Services (WNTS) office of PwC. At WNTS, he was responsible for advising Fortune 500 companies on selected Federal tax issues, including tax accounting issues, joint venture and partnership issues with a primary focus on issues of importance to entertainment and media companies. Brian started his career in the Atlanta office of PwC, where he provided consulting, planning, and compliance services primarily to entertainment and media companies.

Brian received a Bachelors in Business Administration (Accounting) and a Masters in Professional Accounting (Taxation) from the University of Texas at Austin. He is a Certified Public Accountant and member of the AICPA.

Lindy Paull

Lindy L. Paull is co-leader of the Legislative and Regulatory client services practice at PwC's Washington National Tax Services (WNTS), where she represents major corporations, trade associations, and business coalitions before Congress, the Department of the Treasury, and the Internal Revenue Service.

Lindy 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 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 12 years (1986-1998). Lindy 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, she 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. Lindy also served as attorney-advisor to U.S. Tax Court Judge Herbert L. Chabot for two years. Early in her career, she 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.

Lindy has testified before Congress on numerous occasions and is a frequent speaker on federal tax legislation and policy.

Lindy 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. Lindy received a Bachelors of Business Administration (B.B.A.), majoring in accounting, from Florida International University in 1974.

Kevin Brown

Kevin Brown is a principal and leader of PwC Washington National Tax Services' Tax Controversy and Dispute Resolution Team. Kevin joined PwC after several notable professional roles, including Chief Operating Officer (COO) of the American Red Cross and Acting Commissioner of the IRS.

In his most recent role as COO for the Red Cross, Kevin was responsible for overseeing six divisions and over 35,000 employees responsible for Disaster Relief, Blood Collection and Distribution, Health and Safety Training, International Services, and Service to the Armed Forces. In addition, Kevin oversaw over 750 Red Cross chapters nationwide and led the recent restructuring of Red Cross headquarters, resulting in over \$200 million in cost savings for the organization. Kevin represented the Red Cross in television and print media and in testifying before Congress.

Prior to the Red Cross, Kevin served in a number of roles at the IRS. Most significantly, he filled the position of Acting Commissioner where he managed over 100,000 IRS employees responsible for a budget of \$12 billion and the collection of over \$2.2 trillion dollars, approximately 95% of all Federal revenues.

Other roles held by Kevin at the IRS include: Deputy Commissioner for Services and Enforcement, where he was responsible for four IRS operating divisions, as well as all staff and activities related to IRS audits, collections, investigations, and service delivery, including telephone operations and returns processing; Commissioner of the Small Business/Self-Employed (SB/SE) Division, where he oversaw excise, estate and gift, and employment tax for over 45 million small business and self-employed taxpayers, and managed Bank Secrecy Act examinations on behalf of the IRS; Principal advisor and chief of staff for former IRS Commissioner, Mark Everson; as well as Division Counsel for the SB/SE Division and Assistant to former IRS Commissioner, Charles Rossotti.

Kevin's career also includes experience in the U.S. Department of Justice, Tax Division, where he served as Counsel to the Assistant Attorney General, and as a trial attorney.

Kevin earned his J.D., cum laude, from Boston College Law School and his B.A., cum laude, from Hamilton College. He is a member of the Massachusetts and District of Columbia Bar Associations.

Ron Schultz

Ron Schultz joined PwC's Washington, DC Exempt Organization National Tax practice in January 2011. Ron came to PwC from the Internal Revenue Service where he held a number of key advisory positions from 2006 through 2010. These included Senior Technical Advisor positions to the Commissioner of Tax Exempt and Government Entities (TEGE), and most recently, to the Deputy Commissioner for Services and Enforcement. Prior to that, Ron served as Legislation Counsel on the Staff of the Joint Committee on Taxation of the United States Congress and practiced tax law, specializing in exempt organization and nonprofit law in Minneapolis, Minnesota.

While at the IRS, Ron worked extensively in the development and implementation of major exempt organization projects, including the redesigned IRS Form 990, nonprofit hospital reporting, foreign activities, joint ventures and other related organizations, insider transactions, executive compensation, and governance. He also assisted in the design and implementation of IRS EO compliance initiatives and programs pertaining to nonprofit governance, executive compensation, unrelated business income tax, nonprofit hospitals, and public and private colleges and universities. In 2009 and 2010, Ron worked extensively in the design and implementation of the IRS offshore

voluntary disclosure initiatives involving foreign bank accounts, as well as the design and implementation of uncertain tax position reporting (Schedule UTP) by large corporate taxpayers.

Laura Cox Kaplan

Laura Cox Kaplan is Partner-In-Charge of Government, Regulatory Affairs, and Public Policy at PwC. She also serves on the Firm's U.S. Leadership Team.

Prior to joining the Firm, Laura served at the U. S. Securities and Exchange Commission as a member of Chairman William H. Donaldson's three-person, senior management team. She held the newly created role of Managing Executive for External and Governmental Affairs, directing the Commission's legislative affairs, public affairs, intergovernmental affairs and investor education efforts and provided coordinated, strategic advice in these areas.

Prior to joining the SEC, Laura served as Deputy Assistant Secretary for Banking and Finance in the Office of Legislative Affairs at the U.S. Department of the Treasury, where she was responsible for representing the Administration's domestic finance agenda and priorities with Members of Congress and congressional staff. She received a Meritorious Service Award for her work and strategic counsel on legislative initiatives.

Prior to joining the Bush Administration, Laura was Vice President for Strategic Policy Communications, Government and Regulatory Affairs at Instinet Corporation, an electronic brokerage and subsidiary of international media conglomerate Reuters.

Laura spent eight years on Capitol Hill — six in the Senate working first for Banking Committee Chairman Richard C. Shelby (R-AL) and later as Communications Director to the Republican Conference Vice Chairman, Paul Coverdell (R-GA). She began her service in Washington in the office of Rep. Charles W. Stenholm (D-TX).

Laura holds a master's degree from American University, in Washington, DC and a bachelor's degree in journalism and government from the University of Texas at Austin.

Roy Strowd

Roy is the Quality & Risk Management Leader for the US Tax practice. He is a member of the US Tax Leadership Team and leads the US Tax practice's efforts in the areas of tax regulatory compliance, practice risk management, and quality. Roy also serves under PwC's Office of General Counsel.

Roy joined the firm in 1979, serving in the Winston-Salem, North Carolina Assurance practice. He transferred into the Tax practice in 1981 and later spent a year in the firm's Washington National Tax Services office. From 1989 to 1992, Roy served as the Accountant-Advisor in the US Treasury Department's Office of Tax Policy, advising the Assistant Secretary for Tax Policy on legislative, regulatory, and tax policy matters. While at the US Treasury Department, Roy's areas of specialization included amortization of intangibles; inventories; uniform cost capitalization; accounting periods and methods; Alternative Minimum Tax; timing of income recognition; timing of deductions; economic performance; and capitalization issues.

Roy was admitted to the partnership in 1992 and relocated to Portland, Oregon where he led the Portland Tax practice. In 1997, Roy moved to Charlotte, North Carolina and began leading the Charlotte Tax practice. Since 2005, Roy served in a variety of client service and Quality & Risk Management roles.

During his time with the firm, Roy has served a wide range of companies, including large inbound and outbound multinationals and large domestic companies -- across a variety of industries including consumer products, building material, general industrial products, and public utilities. Roy served as an instructor in the Portland State University Masters of Taxation program, formerly published a monthly tax column for Tax Analysts, has lectured at numerous tax seminars and national conferences, and has written numerous articles.

A Certified Public Accountant, Roy is a graduate of Wake Forest University.

Michael J. Fenlon, Ph.D.

Michael Fenlon joined PwC in 2005 as a Managing Director with firm-wide responsibility for the development and implementation of people strategy, and has served as the US Markets Leader for the Human Capital function, with responsibility for national strategy, execution and shared services. He currently serves as the US Human Capital leader for the Tax Line of Service.

Dr. Fenlon is a psychologist with expertise in executive leadership development, strategic change, executive teams and coaching. He previously served as a faculty member of the Columbia Business School executive education team that was ranked by *The Financial Times* as the #1 executive education provider in the world from 2000 – 2003. Dr. Fenlon also served as Associate Dean, responsible for Columbia Executive MBA programs in New York, and partnerships with the London Business School and Berkeley. As a faculty member, he directed a variety of executive programs, including: The Fundamentals of Management: Highlights of the MBA, the Leadership Development Program, and the Columbia Senior Executive Program. He also served as a faculty member and coach in Executive Programs at the John F. Kennedy School of Government at Harvard University.

Dr. Fenlon's past clients include senior executives in a variety of sectors, including: aerospace, automotive, energy, financial services, media and entertainment, pharmaceutical, professional services and telecommunications. He has also consulted in the non-profit and government sectors, including programs on leadership and change for the New York City Police Department, the New York City Fire Department, and leaders in the Department of Homeland Security.

Prior to joining Columbia Business School, he served as a Principal Consultant with Price Waterhouse in the strategic and organizational change practice, working in the financial services sector.

Dr. Fenlon is a member of the American Psychological Association and the Academy of Management. Recent publications include "Where Counting Counts" for *HR Magazine* on using human capital data to drive strategic change, and "Developing Leaders and Teams Who Build Exceptional Client Relationships" in the *2009 Pfeiffer Annual on Leadership Development*. He has also been featured in *The Financial Times*, *The New York Times* and on *Fox Business News*. He was educated at Columbia University, where he received his doctorate and three masters degrees, and at the University of Wisconsin-Milwaukee, where he received his bachelors degree.

Holly Paul

Holly Paul is the U.S. Recruiting Leader for PwC, one of the world's largest professional services firms, overseeing all of PwC's campus and experienced recruiting activities and managing a team of more than 175 professionals who comprise the firm's recruiting network. In her role, Holly leads PwC's efforts to attract, engage and hire more than 5,000 full-time professionals and interns annually -- including PwC's increasing use of social media for recruiting purposes, as well as initiatives to build and maintain relationships with the nearly 200 universities where PwC actively recruits.

Holly is a frequent speaker and subject matter expert on recruiting, human resource management and career related topics, appearing on college campuses around the country and interviewing with numerous media to offer perspective on such issues. She has been featured on ABC News' "Job Club," and in articles with *FORTUNE*, *CNNMoney.com*, *CareerBuilder*, *Business 2.0*, *The Houston Chronicle*, dozens of campus newspapers and other news sources.

As a member of the PwC Global Recruiting Network, Holly also shares best practices from the U.S. firm with her peers who lead the recruiting efforts at other PwC Global Network firms around the world. The collaboration drives greater consistency and efficiency in the recruiting process for PwC worldwide.

Holly draws upon her more than 17 years of experience in a variety of roles across PwC's organization to inform and enhance the firm's recruiting function. Most recently, she served as PwC's National Sourcing Operations Leader for campus and experienced recruiting. In this role, she was responsible for the business operations and financial management of the recruiting organization, as well as direction of campus and experienced recruitment strategies and initiatives.

From 2006 to 2007, Holly led the human resource operations of PwC's Internal Firm Services (IFS) group, comprised of 7,000 professionals who provide internal strategic services in the areas of administration, finance, human resources, information technology, infrastructure, knowledge management, learning and education, marketing and sales, and other key support functions. During this period, Holly led a redesign of the human capital organization within IFS, to better align talent and resources with firm strategy. Previously, she served for a decade as a human resource leader in PwC's Carolinas and Washington, D.C. metro markets.

Holly began her career in PwC's Florham Park, New Jersey office in 1994 as a client service assurance professional. In 1998, she joined the Advisory, Dispute & Analysis practice, where she had the opportunity to work for two years in Switzerland on a major financial services investigation.

A 1994 graduate of Lafayette College with a BA in Anthropology and a concentration in Accounting, Holly is a member of the Society for Human Resource Management and maintains certification as a Senior Professional in Human Resources (SPHR).

Holly resides in Bethesda, MD with her husband, Bill, and their two children.

Tim Ryan

Tim Ryan is Vice Chairman and the leader of PwC's Assurance Practice, having full responsibility for all aspects of PwC's Assurance business. Tim has over 20 years of diversified experience serving clients in the financial services industry in the U.S. and internationally.

Prior to his current role, Tim led PwC's U.S. Financial Services practice. He has also led PwC's Consumer Finance Group. Tim has significant experience with FAS 140, FAS 133, valuation matters, and risk management activities. He has been published or quoted in numerous publications and is a frequent contributor to industry events.

Tim was a member of PwC's "Closing the Expectation Gap Committee." This committee designed and implemented improvements to PwC's audit process to address gaps between the expectations of constituents and accounting standards. He has also served on the US Board of Partners and Principals and the Board's Admissions Committee, the Management Evaluation and Compensation Committee, and the Clients Committee. Tim has also served on the Firm's Global Board of Directors.

Tim is a certified public accountant in Massachusetts and New York and a member of the American Institute of Certified Public Accountants. He graduated from Babson College where he studied accounting and communications. A Boston native, he joined Price Waterhouse after graduation and currently resides in the area with his wife and six children.