

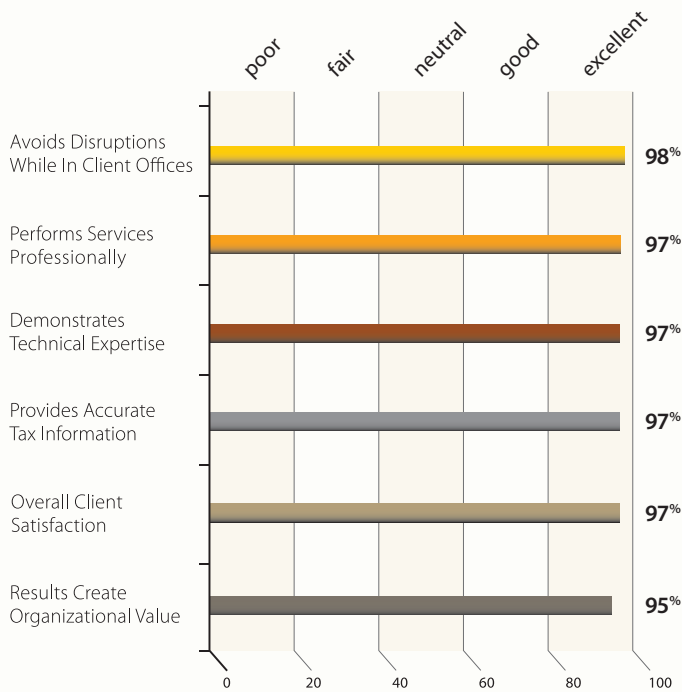


Commitment to Client Service

Our commitment to client service means that our clients' priorities are our priorities. And our clients appreciate the difference our approach provides. In a recent independent client survey, our clients ranked us substantially above the competition. This independent study was based on 607 survey responses from Chief Financial Officers, Vice Presidents of Tax and Finance, Senior Tax Managers, and others from Ryan's premier client portfolio of Fortune 1000 companies.

We were rated 97% in client satisfaction, accuracy, technical competence, and professionalism, with a score of 98% in avoiding disruptions while in client offices. This tremendous client satisfaction is evidenced by our clients' responses.

Client Satisfaction Ratings



Source: Service Research Corporation and Cvent Inc., January 2011



"Ryan professionals demonstrate an extremely high level of integrity, quality, and commitment to client service."

Donna Lee Walker
Vice President, Tax Administration



"Ryan's uncompromising attention to detail, as well as their strategic insight and extensive knowledge of tax legislation provide outstanding value. Their professionals are responsive, helpful, and committed to client service excellence."

Scott Neamand
Executive Vice President,
Chief Financial Officer



Dedicated Quality Assurance

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 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.

For additional information, please call **800.545.1856** or visit us at **www.ryan.com**.