

SUSAN K. LEONARD

Position	<ul style="list-style-type: none">- Tax Partner- National Insurance Tax Sector Leader- National Insurance Tax Healthcare Payer Leader
Education	<p>University of California, Berkeley - B.S. Business Administration, 1975 (Phi Beta Kappa)</p> <p>University of California, Berkeley - M.B.A. (Emphasis in Finance), 1976</p>
Relevant Experience	<p>Sue has had a broad range of experience in corporate, individual, and partnership taxation including consulting on acquisitions, corporate restructuring, divestitures, and international tax. Sue has extensive experience with large multinational corporations. Sue has also provided tax advice and tax compliance services to State Departments of Insurance with respect to insurance companies in receivership or Liquidation.</p> <p>Sue has served financial services clients in life, property casualty and health insurance, asset management companies, and banks.</p> <p>Co-author of "New York Taxation of Insurance Companies," Matthew Bender.</p> <p>Co-author of "Book Income and Adjusted Current Earnings Adjustments for Life Insurance Companies," <u>The Insurance Tax Review</u>, September - October 1988.</p> <p>Author of the Price Waterhouse publication, <u>1984 Tax Reform-Life Insurance Taxation, Summary and Interpretive Analysis</u>.</p> <p>Pending publication: <i>National Underwriter</i>--"Tax Issues Impacting Troubled and Insolvent Insurance Companies"</p> <p>Sue is also a frequent speaker at insurance industry conferences and a contributing author to numerous PwC Insurance Tax publications.</p>
Professional/Community Activities	<p>President, Insurance Tax Conference, Inc., 1998-2000; Board member of ITC for over 20 years.</p> <p>American Institute of Certified Public Accountants</p> <p>California State Society of Certified Public Accountants</p> <p>Board member and Chair of Audit Committee--Los Angeles Regional Foodbank</p>