

From: Colin Ryan
Sent: Saturday, November 15, 2014
To: Director - GASB
Subject: New Proposed rule on tax disclosure

While this is a step in the right direction and I am happy to see this on its way to happening, I would like 2 things: First make sure it happens and second add harsh penalties for non compliance as well as a very public disclosure of the companies who do not comply. Enough is enough. The Walgreens inversion attempt and decision was determined by public awareness.

Thank you,

Colin Ryan