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John Hollas

Partner, CUFTanalytics

Professional Background

- John Hollas is a co-founder and managing director of CUFTanalytics a transfer pricing consulting firm headquartered in Calgary, Canada.
- He has over twelve years of experience in assisting numerous multinational companies, including some of North America's largest energy companies, with analyzing, designing, documenting, and defending their transfer pricing policies and procedures for all types of intercompany transactions, including intercompany financial transactions.
- In addition to his transfer pricing experience, he has over 17 years of corporate banking and corporate finance experience which involved credit risk assessment and negotiating pricing for all types of financial transactions while working in senior positions with major Canadian financial institutions. He now uses this banking experience to assist his clients in determining the arm's length charges for intercompany loans, financial guarantees, performance-related guarantees, factoring, leasing, and derivatives. Through his previous role in credit risk management for a major Canadian bank (which provided production-based loans to junior and intermediate oil and gas firms), he has a strong understanding of the functions, related risks and intangibles of the oil and gas industry.

Proven Track Record

- He has chaired, lectured, and presented at various transfer pricing conferences and participated in the OECD's consultation process and meetings on transfer pricing (i.e., comparability issues and application of profit-based methods).
- John served as the transfer pricing leader for Ceteris' Western Canada Region. Ceteris was acquired by Duff & Phelps in October 2012. Ceteris (a business unit of D&P) is a US based economic consulting firm that provides transfer pricing, valuation, and intellectual property

services to leading law firms, accounting firms, government agencies and corporations around the world.

Capabilities

- He has assisted taxpayers in analyzing, designing, documenting, and defending their transfer pricing policies and procedures with respect to all types of intercompany financial transactions.
- John was the subject matter expert for the Ceteris team that provided the Australian Taxation Office with economic analysis related to three audit cases and one APA.
- He has co-developed and applied a methodology for determining the arm's length level of debt capacity (gearing) through benchmarking to the financial covenants (involving a financial ratio such as Debt / EBITDA).