



Barganier and Associates

The Unclaimed Property Innovators

Income Generation • Corporate Compliance • Audit Defense

SUCCESS STORIES:

When a \$25B insurance company received an initial audit assessment of \$99M from a contingency fee auditor, Barganier's research, evaluation of records, and statistical sampling reduced the assessment and payment to less than 10% of the initial amount, with no penalties or interest.

Barganier assisted a Fortune 100 client with the identification of over \$6M of excess liability account payments, resulting in immediate positive adjustments to net income and an accurate balance sheet valuation.

A Fortune 500 client realizes over \$1.5 million of annually recurring cash benefit from exempted property identified with Barganier analytics. This resulted in an immediate positive adjustment to net income and cash outflow savings.

Barganier reduced a Fortune 500 client's initial \$4.5 million audit assessment to \$0. To our knowledge, this is the only time a Delaware-based audit had been reduced to a \$0 conclusion.

A Fortune 1,000 client realized \$1.26 million of unbudgeted revenue from exempted property identified with Barganier analytics.

Barganier and Associates is focused on one and only one goal - helping companies maximize unbudgeted revenue and minimize the costs and risks with unclaimed property compliance.

Barganier's elite team of professionals deliver a strategic problem solving approach and in depth knowledge of domestic and international unclaimed property laws to transform liabilities into immediate income.

If you are using an outside organization to manage your unclaimed property obligations, Barganier may produce better results. If you are handling these matters in-house, your internal expertise may not accurately escheat and manage risk given the variety and volatility of laws, regulations, and administrative practices across all 54 domestic jurisdictions.

The Barganier Approach

- Maximize unbudgeted revenue through proprietary analytics and account resolution
- Minimize cash outflow and escheated property
- Equip executive decision makers to drive strategic bottom-line impacts
- Lead in areas where there is no precedent for resolving complex issues

Benefits of Working with Innovators

Realizing unbudgeted revenue and cash outflow savings while being compliant through:

- A proven team that has historically identified innovations having positive impacts on bottom lines
- Effective working relationships and track records with state administrators to favorably resolve issues
- Proprietary analytics and techniques that enable companies to retain properties that states have tried to claim.



LEADING THE WAY

2000: Patricia Barganier named the first Partner and National Director of Unclaimed Property at a Big 5 Firm (Ernst & Young)

2004: Barganier and Associates founded in Atlanta, GA

2005: States expand the hiring of contingent fee auditors as “bounty hunters” for revenue

2005: Delaware House of Representatives Task Force on Unclaimed Property invites Barganier and Associates to appear and advise on industry directions

2006: Barganier secures the first ever \$0 settlement in a multi-state contingent-fee audit

2008: Settled Transfer Agent securities litigation with a state Attorney General

2010: Opens a Wyoming office to better serve western states

2011: Barganier passes \$125 million in cumulative savings for its clients



Barganier’s Core Services

- Performing proprietary exemption analysis to limit escheated property
- Resolving account balances to minimize cash outflow and drive unbudgeted revenue
- Implementing best practices for meeting annual compliance requirements
- Performing due diligence assessments for M&A activities
- Providing audit defense and auditor / state negotiations

What Sets Barganier Apart

- At all times our focus is on value to our clients.
- Annual compliance fee is all-inclusive – fee includes preparation of all reports, continuous research, and responses to state notices.
- A culture of client-first service combined with the knowledge and experience required to assemble comprehensive unclaimed property solutions.
- A passion for being corporate advocates. Barganier acts solely as a Holder advocate representing companies – we have never represented the states or the auditors.
- Nationally recognized unclaimed property experts as quoted in Business Week and USA Today.

The Barganier Team and Technology

- Experts in combining legal, accounting, executive negotiation, state tax, and project management
- Custom technology platforms for multi-state compliance and industry-specific exemption analysis
- Consultative approach to streamline your processes and outsource your burdens
- Certified as a Woman Owned Business to support our clients who have corporate diversity goals

