

Professional Spotlight - Meril Markley, International Tax Principal and Chair of the Tax Special Interest Group for UHY International



To paraphrase the bumper sticker about Texas, "I didn't start my career at UHY but I got here as soon as I could," despite a less than typical path to public accounting in the energy capital of the world.

I grew up in the oil business, in the state where oil was discovered – Pennsylvania. My father owned several businesses, one of which involved home heating oil. It was there that I had early exposure to the downstream sector of the energy industry when I rode along in my father's trucks to pick up oil at the Sunoco Refinery in Marcus Hook.



When not helping out in the business, I enjoyed school, especially the Music and Foreign Language classes offered from the second grade onward in our local public school system. My parents both adored classical music and I was surrounded by it at home. With money earned from babysitting, I took voice lessons and was encouraged to plan a future as a performer, despite my teacher's puppy howling every time I started to sing. This early experience with a critic proved useful in developing the thick skin every performer (and tax advisor) needs!

Instead of putting all my eggs in one basket and attending a music conservatory, I chose for my Bachelor's Degree a small liberal arts school, Vassar College in Poughkeepsie, New York, where I majored in Music but also studied Art History. It was there that I made my operatic debut and developed a love of Early Music (Baroque and before).

When I graduated from Vassar, I was awarded a Maguire Fellowship to train as an opera singer at the Music Academy in Vienna, Austria. I arrived there not knowing a soul, my future and my fellowship riding on a 10-minute audition in front of the world's toughest jury of Voice Professors. To my astonishment and relief, I got in. Singing in venues where Mozart performed, visiting the room where Beethoven wrote his Eroica Symphony, living a few doors away from where Haydn spent his final years, studying at a school where legendary singers had trained, and standing every night through a concert or opera performance for the equivalent of a dollar – where but Vienna could a budding musician get a better foundation in life?

After enjoying success in my early years, including performances at Teatro alla La Scala in Milan, my career came to an abrupt halt when a sinus infection robbed me of my stratospheric high notes. A coloratura without these 'money notes' means a soprano whose career is over. Visits to various specialists and waiting months for things to clear up were all for naught. I packed my bags and headed home.

Back in Pennsylvania, I found work as a paralegal and tried to figure out what to do next. Admittedly, I was bitter and for a long time couldn't stand to hear music, especially anyone singing one of the Mozart arias that had been my hallmark.

Encouraged by the attorneys at the law firm where I worked, I enrolled in law school and received a J.D.

degree from the University of Cincinnati College of Law. I can't say I enjoyed law school, but saw it as a means to an end. In hopes of a career focused on international transactions in order to put my foreign language skills to good use, I enrolled in the LL.M. program of Pacific McGeorge School of Law in conjunction with the University of Salzburg (Austria). The prospects of returning to Austria for a semester of classes and of an internship at a law firm in Hamburg, Germany proved irresistible.

While living in Germany, I had the opportunity to travel behind the Iron Curtain. Experiencing a lack of freedom first-hand, the constant surveillance, the state-controlled economy and media, all compelled me to appreciate freedom, democracy, and capitalism as never before.

Public accounting attracted me because only the Big Eight (as they were at that time) had offices in hundreds of countries to provide the cooperation and cross-border expertise that multinational companies demanded. I started in the Los Angeles office of the first firm to create a specialty International Tax Services Group. My job was fun and creative, especially serving clients in the entertainment industry and attending the Cannes Film Festival.

My clients helped me to get back into music. One of them, a choral conductor from the U.K., suggested I should sing in the chorus that accompanied the Los Angeles Philharmonic. My absent 'money notes' wouldn't be needed and he was right that I could learn to love performing again. It was thrilling to sing for such maestros as Simon Rattle, Zubin Mehta, and Andre Previn but without the stress of being a soloist or giving up my "day job." The firm supported me too; letting me leave early for dress rehearsals at the Hollywood Bowl (provided I made up the hours later!).

About that time, I met my future husband, Michael Markley, at the church we both attended. One of the members introduced us, thinking that Michael, who is also an attorney, and I would have lots in common. But it wasn't law that brought us together, it was a shared devotion to classical music discovered on our first date at a Philharmonic concert. I was blessed to have found someone I could love and admire, very entrepreneurial, creative, and passionate about so many things, including the music I adored.

Soon after we got engaged, I was asked to transfer to my firm's Paris office and to start a U.S. Corporate Tax Practice there. Within the space of two weeks, Michael and I got married in Los Angeles, honeymooned in Hawaii, and moved into in a tiny apartment in the heart of Paris.

While awaiting his work permit, Michael visited the museums and monuments of the French capital, finding himself drawn to the Gothic style of design. He also discovered the flea market at Saint-Ouen on the outskirts of Paris and started buying some inexpensive but exquisite Gothic Revival furniture no one else seemed to want. Slowly but surely, our apartment filled with his finds. By the time we returned to Los Angeles two years later, his expertise as a collector was honed and a business was born. Almost twenty years on, this web-based business ranks first in the U.S. for French Gothic Revival furnishings. It's a niche market and Michael sells the niches!

The need to be closer to Michael's ailing mother prompted a move to Texas where I was hired to start a NAFTA practice at, what was then, another Big Six Firm in Houston. Although Michael grew up in Texas, where his father was stationed in the Air Force, he had spent most of that time in Austin and was not excited about moving to Houston. What we found, however, was an international city very welcoming of newcomers and the ideal place for both of our careers.

I have been at UHY for five years and am proud to say that it has been voted one of Houston's *Best Places To Work* in each of those five years! My introduction to UHY started with a phone call from Ron Martin, then head of UHY's Tax Department and now UHY Texas' Chief Operating Officer, whom I knew from our time at a Big Four firm. He was certain that I would thrive in a firm dedicated to serving the dynamic middle market and working directly with business leaders to confront the tax challenges inherent in crossing borders – whether U.S. companies expanding overseas or foreign-based enterprises investing in the U.S.

At first, I was worried that it might not be feasible to do international tax consulting outside the Big Four environment with its array



of products and specialists geared to the needs of huge, multinational businesses. Instead, I found that UHY's clients sought something more comprehensive, creative, and personal than anything I had done in the past. Working closely with my UHY colleagues here in Houston and around the world, serving these clients has proved professionally rewarding but also personally satisfying.

My main interests outside of the office involve the Arts. For the last two years, I have served on the Board of Mercury Baroque, Houston's renowned period instrument ensemble, of which UHY is a corporate supporter. I contribute a quarterly column on European travel for the newsletter of the Wine Society of Texas (Greater Houston Chapter). While no wine expert, I enjoy writing about how appreciation of wine, food, art, and music come together on visits to Europe.

By the door to my office is a photo from the Houston Astros commemorating when I sang the National Anthem for one of their games. Having arrived in this world ahead of schedule and during a World Series game my father was attending in another city, I'd always had a love-hate relationship with baseball. But it was the thrill of a lifetime to sing for a game, especially one in which my hometown team beat the city whose team had ruined my father's day all those years ago. The photo is also a daily reminder that opera may be the best preparation for a career in international tax. Constant training and dedication to an ensemble are common to both livelihoods, as are the mastery of difficult techniques and the interpretation of texts in foreign languages, all while satisfying a demanding audience. For our clients anticipating the Next Level of Service, the UHY opera is not over till the *tax lady* sings!

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