

# reach the World

**International CFO  
Advisory LLC  
Case Studies**

February 2009

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# Service Descriptors

- International Expansion Consulting
- International Treasury: Global treasury mgt., liquidity solutions, debt/capital structures, project finance, shared service centers
- Int'l M&A: Financial, operational and structuring due diligence, joint venture partner search and negotiation
- International Trade: supply chain financing, risk mitigation, operational solutions
- International Tax: Transfer pricing, out/inbound structuring, etc., Int'l. research & development
- Int'l SOX and other corporate governance services
- Inbound US entry support turn-key solutions
- Global attest and tax services

# Global Treasury Shared Service Center Structures

- Need: Centralize various treasury functions from local country operations
- Benefit: Reduces redundancies and coordination risks, generates liquidity, improves strategic reporting, and generates cost savings
- Buyer Profile: Multiple locations and operates most treasury functions in local countries with lean treasury staff
- Services: Feasibility study and implementation if justified, requires int'l tax and transfer pricing analysis

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# International Trade Finance Solutions

- Need: Large, custom global orders require working capital and foreign buyer financing
- Benefit: Source of financing for purchasing inventory and providing buyer terms of payment
- Buyer profile: US or foreign exporters selling larger orders and exporting cross-border. Buyers want terms to pay for goods.
- Services: Pre-shipment working capital lines of credit from private/government sources, letters of credit with bankers acceptance discounting or open account with trade acceptance discounting, receivable purchase programs.

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## Foreign Expansion-Example: Mexico

- Need: Desire for low cost production near US OEM located in Mexico
- Benefit: Can utilize shelter structures and other programs such as “Maquila IMMEX” structure to receive preferential duties, VAT and other credits/deductions.
- Buyer Profile: Middle market entity that has limited foreign management experience that needs consultants to review structure and implement.
- Services: Maquila review, structuring, and project management for implementation, local tax compliance and financial reporting.

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# Capital for Global Expansion

- Need: Corporation wants to expand into foreign markets and needs capital to fund expansion
- Benefit: Greater debt/capital structure can be leveraged for existing and new operations in US and overseas
- Buyer Profile: Privately held company that is generating profits and positive cashflow, and is willing to carve out ownership for growth
- Services: Assess financials, package options for new capital/debt, seek new investors

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# Int'l Project Finance

- Need: To finance a new plant/operations in a foreign country
- Benefit: Allows for ramp up of operations before debt amortizes
- Buyer Profile: Any client that is opening a new foreign operation with total value of \$10 million and greater
- Services: Review of debt/capital required, structuring of options with review of public multi-lateral and commercial options

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# North American Entry Strategy

- Need: Foreign company wants to access large US market to expand global footprint
- Benefit: Low US dollar makes mfg and sales attractive
- Buyer Profile: Global suppliers that follow clients into US, those that have low growth in home countries
- Services: Strategic entry design & strategy, project management for implementation

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# North American Services for Foreign-Owned Companies

- Need: US subsidiary of foreign parent requires CPA services to operate in US and consolidate with parent
- Benefit: Gain local expertise of federal and SALT issues with strategic consulting
- Buyer Profile: Start-up to mature middle market entities, typically privately-owned
- Services: Assurance, tax, expatriate, research & development, incentives, cost segregation, transfer pricing

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# International Risk Management

- Need: US Parent Corporation has multiple foreign operations and is concerned about local internal controls/potential risks
- Benefit: Desire to anticipate, quantify and mitigate risk before surprise occurrences that are reported to Board.
- Buyer Profile: Larger privately-held middle market company with multiple foreign locations.
- Services : Global enterprise risk management study and risk mitigation implementation.

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# US Foreign Tax and Assurance Services

- Need: US parent requires local tax and audit/financial consolidation reporting for various foreign locations
- Benefit: US parent wants a global supplier of services to minimize coordination and reduce costs
- Buyer Profile: Larger middle market or Fortune 500 company with multiple foreign locations
- Services: Assurance, strategic tax consulting, global R&E, transfer pricing, expatriate, offered in US and with BT Intl local country experts

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