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MARKING GUIDELINE

NATIONAL CERTIFICATE
SALES MANAGEMENT NSC

18 NOVEMBER 2019

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Sales Management N6 Memo

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Solvency Compendium ,2008-07 A solvency opinion provides assurance to a company s Board of Directors and or the lenders that the transaction will not likely subject the Company and its unsecured and other creditors to undue financial distress Houlihan will undertake a solvency opinion engagement for companies involved in highly leveraged transactions Examples include leveraged buyouts leveraged recapitalizations leveraged dividends or other such situations where there may be minimal equity involved Houlihan has also completed solvency opinions for spin off transactions in conjunction with capital restructuring and significant debt refinancing The Federal Bankruptcy Code defines insolvent as the condition in which the total of a person s debts exceeds the value of its property at a fair valuation Recent case law suggests that the fair valuation of property is its value on a going concern basis A solvency letter expresses an independent expert opinion on a borrower s ability to remain solvent under the burden of additional liability to pay debts as they mature and to continue operations as a going concern in dynamic economic conditions In connection with a leveraged recapitalization interested parties such as new secured lenders and sellers will often due to fraudulent conveyance concerns seek an independent determination and opinion as to the impact of the acquisition debt on working capital cash flow and equity value Houlihan is highly familiar with the Tests of Capitalization and Solvency and is able to efficiently and cost effectively provide analysis that provides a layer of comfort to interested parties

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In a world inundated with monitors and the cacophony of immediate connection, the profound energy and mental resonance of verbal artistry often fade into obscurity, eclipsed by the constant onslaught of noise and distractions. Yet, located within the lyrical pages of **Sales Management N6 Memo**, a charming work of fictional brilliance that impulses with fresh thoughts, lies an memorable journey waiting to be embarked upon. Penned by a virtuoso wordsmith, this enchanting opus instructions visitors on a psychological odyssey, gently exposing the latent possible and profound influence embedded within the complicated web of language. Within the heart-wrenching expanse of the evocative analysis, we shall embark upon an introspective exploration of the book is main styles, dissect their fascinating writing model, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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