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Department
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE
SALES MANAGEMENT NSC

15 NOVEMBER 2019

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Sales Management N6 Memo

Arturo Cuomo



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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

United States of America v. Tabor Realty Corp. , *Federal Supply Management (military and Related Activities) ... Hearings ... July 19, 20, 25, 26, and Aug. 1, 1951* United States. Congress. House. Committee on Expenditures in the Executive Departments,1952

Foundry Management & Technology ,1964 **Federal Supply Management (Air Force Supply--Munitions Board)** United States. Congress. House. Committee on Expenditures in the Executive Departments. Intergovernmental Relations Subcommittee,United States. Congress. House. Committee on Government Operations,1952

Federal Supply Management (military and Related Activities). United States. Congress. House. Committee in Expenditures in the Executive Departments,1952 **Hearings** United States. Congress. House,1951 InfoWorld ,1980-02-04 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects *U.S. Government Research & Development Reports* ,1970 Health planning reports subject index United States. Health Resources Administration,1979 **Subject Catalog** Library of Congress,1980 **Library of Congress Catalogs** Library of Congress,1980 Tell ,2008 **Media Review Digest** C. Edward Wall,1974 **Government Reports Announcements & Index** ,1990-05 *Health Planning Reports: Subject index. 4 v* United States. Health Resources Administration,1978 **Government Reports Announcements** ,1971 **Work Related Abstracts** ,1973 Newswatch ,2008 **The Wordtree** Henry G. Burger,1984

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