



## HOLMES ROYER, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

*is pleased to announce completion of*

### CORPORATE REORGANIZATION ANALYSIS

*for*

### UNNAMED DISTRIBUTION COMPANY

*to avoid out-of-state Nexus and related  
sales taxes of approximately*

**\$150,000**  
annually

*Services provided pursuant to Company's expansion  
of operations and employee base in multi-state locations  
and management desire to avoid sales tax  
administration, possible loss of customer base, and out  
of state income taxes. Presentation delivered to law  
firm for analysis and joint proposal to client.*

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**William N. Holmes, *Managing Partner***



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clients, please visit our web site at [www.pdxcpas.com](http://www.pdxcpas.com)

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