
INTERNATIONAL

BUSINESS



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More than ever, U.S. economic growth is linked with the global marketplace. According to a new study by Business Roundtable, international trade supports an estimated 38 million American jobs – more than one in five jobs. Some of Orange County's top bankers, lawyers and accountants have shared their insights with the Business Journal, highlighting the benefits and difficulties of conducting business internationally.

Roundtable Participants

Chase

Chase Commercial Banking serves more than 23,000 corporate, state, municipal, financial institution and nonprofit clients in the U.S. with annual revenue generally ranging from \$20 million to \$2 billion and nearly 36,000 real estate investors and owners. The firm offers a comprehensive set of financial products and services, including credit, equipment finance, real estate finance, treasury services and provides clients with access to the investment services of J.P. Morgan.



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U.S. Bank

U.S. Bank, the fifth largest commercial bank in the United States, is celebrating its 150th anniversary this year. The company provides a comprehensive line of banking, brokerage, insurance, investment, mortgage, trust and payment services products to consumers, businesses and institutions. U.S. Bank has grown tremendously in California the past five years. The bank operates 225 branches and employs more than 2,700 people in the Los Angeles area. U.S. Bank is a proud community partner, with its employees spending nearly 3,000 hours volunteering with local organizations. Statewide, U.S. Bank provided nearly \$10 million in contributions to the community. Visit U.S. Bank on the web at www.usbank.com.



WHGC

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Elyse Hookaylo-Rosenblatt
Vice President, Global Trade and
Payment Consultant
International Banking
U.S. Bank



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We've learned that it's difficult to get outside of our own personal and cultural assumptions. It takes great personal awareness and commitment to seek commonalities to improve communication.

— Elyse Hookaylo-Rosenblatt

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What issues keep your international clients up at night?

Scott Connella of Union Bank: Let's say the client wants to open an operation in China. Since this is a new market for them, they often don't even know where to start. What most clients do know is that Chinese business practices are very different from those in the U.S. Every aspect of business, down to the smallest detail, must be approved by the government. Cultural practices are very different too. For instance, you exchange business cards with two hands and a slight bow — and never slip one into a shirt pocket. One very effective service Union Bank offers clients is our full suite of advisory and capital markets services via our relationship with the Bank of Tokyo-Mitsubishi UFJ, Ltd. (BTMU). A local Union Bank Relationship Manager facilitates the liaison, helping clients navigate through approvals, compliance, regulations — and the many cultural rules of the road.

Yana Weaver of ELLS CPAs & Business Advisors: Regulatory compliance is what keeps my international clients up at night. Upon entering the U.S., a business must obtain a name registration from the state it's doing business in, obtain a city license, and register with federal and state taxing authorities as well as with the authorities governing employment relations in the relevant state.

For large multinational companies compliance can be routine. However an increasing number of small to midsize foreign companies and entrepreneurs are coming to the U.S. in pursuit of the multitude of business opportunities offered by the largest consumer market in the world.

Since small companies don't have accounting departments to handle these tasks, it often falls on the owner to make sure that required filings are not overlooked. It is not surprising that many owners become overwhelmed with the complexity and administrative detail of reporting requirements.

Juan Basombrio of Dorsey & Whitney LLP: A common issue of concern is the application of the Foreign Corrupt Practices Act, because of the breadth and complexity of the statute. The concern is usually with the actions of employees of a foreign subsidiary or even foreign contractors who may not understand the FCPA. The FCPA also is of importance in the context of foreign acquisitions and M&A activity. In addition, many countries have their own anti-corruption laws, and these should not be overlooked because they may be different from the FCPA. It is important for companies doing business overseas to implement an education and monitoring program in this regard.

Elyse Hookaylo-Rosenblatt of U.S. Bank: Two things come to mind, the first is getting paid. Competitive pressures force some customers to take more payment risk than they are comfortable with. Companies are also worried about the next global economic crisis. They seem to come in cycles. We had the Latin American debt crisis in the 80s, the Asian financial crisis in the late 90s and the Great Recession in the 2000s. Businesses are concerned about what's next and where it will happen. Successful companies are continually monitoring and managing their risk position using a wide range of tools. Successful companies aren't surprised when the next crisis happens.

How have changes in the global economy affected your U.S. clients, and what advice have you given to help them?

Rick Nogueira of Chase Bank: As globalization continues to introduce new sources of supplies, new markets and new competition, U.S. companies cannot ignore what is occurring in other parts of the world. Doing business internationally is a complex process. When our clients formulate global strategies, they have to face the realities and nuances of different business, regulatory, tax, and banking environments. And that's where advice and assistance from professionals with global experience and presence is critical. Trying to do it all on your own will drain the resources of even large U.S. corporations, not to mention small and mid-sized companies. We give our clients the most current information on the global economy and individual countries and provide analysis on specific industries and trends that may impact their business. We also encourage clients to travel to other parts of the world to see for themselves the forces that are driving globalization.

How have changes in the international economy affected your international clients and what advice have you given to help them?

Jeffrey C.P. Wang of WHGC: Since 2008, there has been a greater standard of scrutiny in the adjudication of nonimmigrant and immigrant visa petitions by the U.S. Citizenship and Immigration Services. This has caused our international clients, small and large, and even start-ups, to experience more delays and cumbersome requests for evidence and documentation that extends beyond the immigration statutes or the regulatory requirements. As such, many talented and high-level skilled workers, including doctors, engineers, scientists and researchers, have chosen to work in other industrialized countries, such as Germany, where sponsorship of a temporary work visa or permanent status is more amenable. This results in the U.S. losing its competitive and technological edge in the global arena. Our firm assists our international clients in alleviating this side effect by providing critical insight into the USCIS adjudication process based on agency position, practices and procedures, and by advising them of alternative nonimmigrant and immigrant visas as short and long-term solutions.

J. Scott Farber of Grant Thornton: This varies by industry and foreign location, but the countries receiving the most attention are Brazil and China. Brazil continues to be a difficult market given the regulatory complexities, while the market opportunities and potential growth is considered highly attractive. China, where many companies have been operating for a number of years, is slowly moving to a more consumer-oriented market. For manufacturers that export product from China, rising labor costs are putting increasing pressure on margin and reducing the attractiveness of Chinese labor. Some U.S. companies are beginning to bring manufacturing back to the U.S. However, for companies looking to sell products in the domestic Chinese market, growth prospects are good despite the slowing GDP growth rates from 9% to 7%, which are significantly higher than in many developed countries.


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Scott Connella
Executive Vice President,
Market President
Union Bank Commercial
Banking Group,
Southern California Division



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The most common difficulties our international clients experienced over the past year involve navigating the regulatory and legal environment to be able to have the capability to conduct business in foreign currencies, while protecting against the risk of currency fluctuation.

— Scott Connella

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Juan Basombrio of Dorsey & Whitney LLP: While many economies in countries around the world have worsened in the past few years, the countries in Latin America, with a few exceptions, are enjoying strengthened economic systems. These countries are receiving attention from American businesses looking to be opportunistic. Therefore, clients are looking for legal guidance on how to expand into or grow in the region.

What are the issues U.S. companies face in trying to obtain financing for their overseas operations?

Rick Nogueira of Chase Bank: Financing overseas operations is a common issue for U.S. companies, but can be particularly challenging in developing countries such as China or for newer operations. This is due to a lack of knowledge and familiarity with the U.S. parent company or a lack of local infrastructure to support secured lending, which makes using local assets as collateral difficult. Newer operations have a minimal track record and are often not yet profitable to secure financing.

As a result, many U.S. companies often find themselves left with limited options in financing their global operations. They can either provide inter-company loans which are often subject to limitations and controls by the foreign country, or they can provide additional equity capital, which can often lead to trapped cash overseas. To overcome this problem, many U.S. companies have sought the assistance of banks that have in-country presence and can leverage their U.S. relationship to provide financing on the ground to overseas operations.

What are the most common international difficulties that your clients are observing and how are they resolved?

Jeffrey C.P. Wang of WHGC: With the high U.S. unemployment rate, the stance by the U.S. Department of Labor (“DOL”) in restricting labor certification applications for foreign national employees sponsored by our international clients is a common difficulty. WHGC has observed that the DOL has dramatically increased its use of an archaic process known as Supervised Recruitment which requires companies to participate *twice* in the U.S. government-mandated recruitment process for a sponsored employee. This process places an onerous burden on companies in terms of cost, manpower and resources. We counsel our international clients in addressing the factors the DOL identifies when subjecting a case to Supervised Recruitment and prepare labor certification

applications to minimize being selected for Supervised Recruitment.

Juan Basombrio of Dorsey & Whitney LLP: Difficult challenges arise in the context of protecting a company’s investment overseas. From a legal perspective, foreign expansion and investments have to be structured in a way that minimize local risks and maximize the availability of investor protection vehicles. There are, for example, bilateral investment treaties that protect foreign investment and offer neutral forums in the event of a dispute. We find also that having an exit strategy in place is as important as the entrance or expansion strategy.

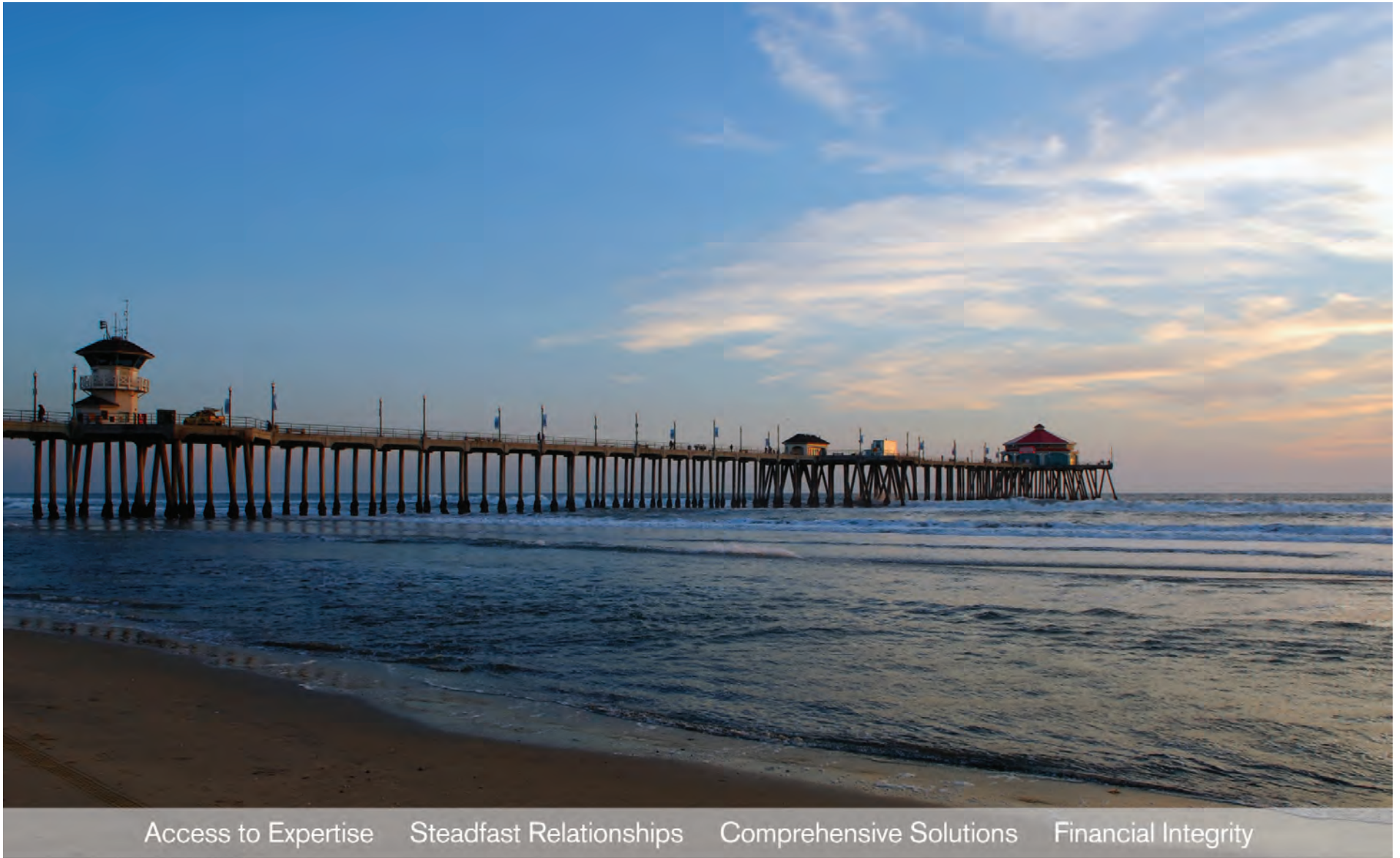
Yana Weaver of ELLS CPAs & Business Advisors: Foreign entrepreneurs face a range of challenges when starting a new business venture in the U.S. It is crucial to ensure that the steps taken today don’t create additional problems in the future. One of the main and most common difficulties of expanding into global markets is to determine the optimum business structure of the future enterprise.

By consulting the clients during the early stages of the planning process we help them find the structure that will work best for them. We go over the various entity types available and provide a careful analysis of the pros and cons of each. Flaws in the structure could lead to costly traps. By working closely with clients’ local tax advisors and legal counselors we strive to create the optimum solution.

Elyse Hookaylo-Rosenblatt of U.S. Bank: The difficulties our customers experience with international are usually the “little things,” such as communication problems due to language and cultural differences with customers, distributors, agents and suppliers. We’ve learned that it’s difficult to get outside of our own personal and cultural assumptions. It takes great personal awareness and commitment to seek commonalities to improve communication. The customers that do this well succeed because of concerted efforts to lead by example, to question assumptions and to be curious.

Tammy Chu of Grant Thornton: The most common difficulties I’ve seen include navigating the local country’s bureaucratic framework, understanding local business practices and culture and understanding the implications of the Foreign Corrupt Practices Act. The key to overcoming these is to find knowledgeable and trustworthy local business partners and advisors to help achieve your goals. In addition, it’s important for companies to establish a compliance and ethics program before they start doing business in a country where questionable business practices exist. Implementation of a program before a problem arises allows for companies to objectively evaluate each situation based on the plan without the interference of bias from large profits, individual benefit, or other factors that could lead to the wrong decision.

Scott Connella of Union Bank: The most common difficulties our international clients experienced over the past year involve navigating the regulatory and legal environment to be able to have the capability to conduct business in foreign currencies, while protecting against the risk of currency fluctuation. Hedging strategies for the Chinese currency, the renminbi (RMB), for example, have a lot of value for clients right now. Buying RMB for future delivery typically results in a more favorable exchange rate than the spot rate, enabling companies to sell their products or services with mitigated currency risk and lock in a meaningful cost reduction by hedging future payments. It should be noted that transacting in foreign currency such as offshore Chinese Renminbi is subject to certain restrictions set by the foreign jurisdiction of the foreign currency. Clients should understand those restrictions prior to entering into any foreign currency transaction. In addition, clients should consult a foreign exchange specialist in determining an appropriate solution to address their specific business needs. Union Bank was one of the first banks to offer renminbi currency solutions and we remain on the forefront of renminbi developments to benefit customers.



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Contact Rick Nogueira, Orange County Market Manager, Middle Market Banking at (949) 833-4888 or visit chase.com/commercialbanking for more information.



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Jeffrey C.P. Wang
Managing Partner/
Litigation Practice Group;
International Corporate
Transaction Group
WHGC

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In China, it is maintaining good relationships or ‘Guanxi,’ not individual ability, which will take you far. You and your company will be noticed and appreciated if you become enmeshed in this web of local connections and forge strong ties with the local community.

— Jeffrey C.P. Wang

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As globalization continues to introduce new sources of supplies, new markets and new competition, U.S. companies cannot ignore what is occurring in other parts of the world.

— Rick Nogueira

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What have you done to prepare your clients for the International Financial Reporting Standards (IFRS) and how do you think it will affect their business?

Jeffrey C.P. Wang of WHGC: The IFRS standards have been around since 1973 (International Accounting Standards) and renamed in 2001 as IFRS, with standards evolving for cost accounting, capital maintenance and profit reporting. There are in excess of 100 countries endorsing IFRS and some 85 with established public company exchanges require such reporting. These standards promote compatibility among trading companies in different countries, and eventually may well lead to freely trading securities among exchanges of different countries. Client companies with long-term public market aspirations as a source of funding are generally encouraged to initiate auditing of their financials in accordance with IFRS standards.

SOX kept accounting firms very busy for several years. What do you anticipate is the next big international compliance driven event?

Jeffrey C.P. Wang of WHGC: (1) Centralization of financial regulatory agencies, in the U.S. and with counterparts abroad, which will serve the common objectives of policing money laundering, terrorist organization funding and organized crime “e-Fraud” activities. And, in this connection, a global adaptation of international statutory guidelines reflecting principals of the Bank Secrecy Act adopted in the U.S. in 1970, as currently enforced by the U.S. Financial Stability Oversight Council; U.S. Financial Crimes Enforcement Network (“FinCEN”) and, to an extent, by the international Financial Action Task Force (“FATF”) cooperating.

(2) In the absence of treaties and protocols, international dispute resolution forums, similar to the United Nations structuring of The New York Arbitration Convention of 1958, and the evolving Hague Conference on Private International Law, which can resolve cross border disputes and authorize enforcement of judgments.

Randy Free of Grant Thornton: The United States and Europe are focused on international tax reform in order to prevent companies from using Base Erosion and Profit Shifting strategies (“BEPS”). BEPS refers to strategies which move profits to low tax countries and expenses to high tax countries, resulting in low taxation. Global companies use transfer pricing to determine the level of profit attributable to functions in a particular country. Therefore, it is of great interest to many countries.

The globalization of economies means more countries have a stake in how companies allocate income. In addition, the internet

has made information more readily available to countries looking to enforce their home country tax law. For these two reasons we believe there may be significant changes in the global tax landscape.

Companies should ensure that their global tax and transfer pricing policies align with their business operations, that they appropriately identify and implement strategies to mitigate risk.

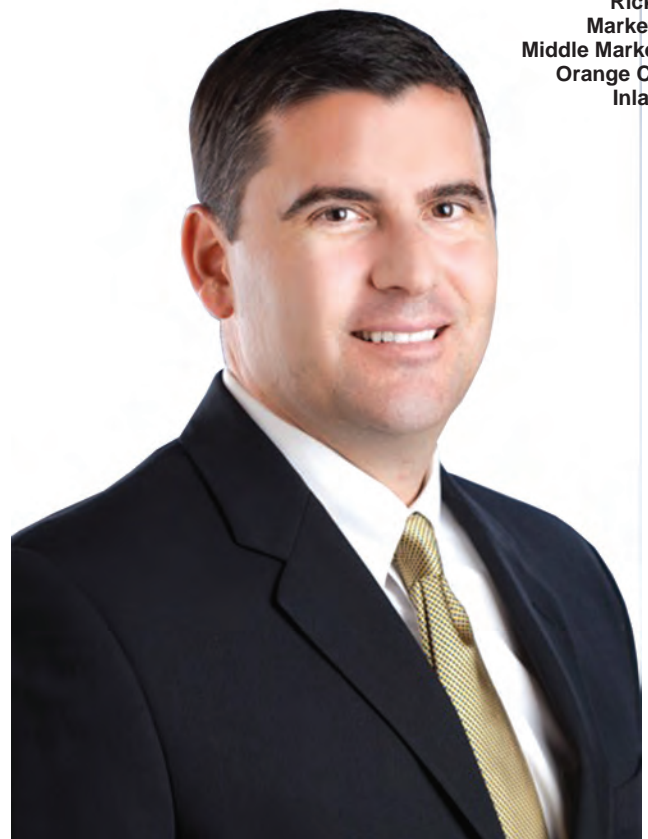
Have you seen a change in the way your international clients manage their overseas banking and finance?

Rick Nogueira of Chase Bank: Many U.S. companies allow their overseas operations to manage their finances fairly independently. This is often the result of the way most U.S. companies began expanding internationally. For example, they established small outposts in overseas locations and continued to grow as business developed in that region. In other cases, a high degree of autonomy is important in certain industries for global operations to be successful. But, as companies expand their global presence and do more business overseas, they find that this decentralized financial management model can be expensive, inefficient and risky. As international operations grow, more U.S. companies are looking for a centralized banking and financial model with better monitoring and control over financial activities. They need a bank that can provide the global network and sophisticated tools necessary to execute the centralized model.

What are common issues that you have observed when companies grow internationally, and what have you learned from them? How have your clients managed them?

Rick Nogueira of Chase Bank: The most common issues we see are (1) navigating the local regulatory environment, (2) understanding and managing cultural differences, (3) finding the right management talent for their overseas operations, (4) financing their international business activities and (5) managing the risk associated with doing business internationally. Prior to engaging in international business, a company should have a better understanding of the issues and complexities of doing business globally, including an honest assessment of their company’s strengths and weaknesses with respect to expansion. They should also dedicate the proper resources to the project and seek advice and assistance from professionals with global knowledge and experience. A business needs an expert on the ground to help them navigate these issues.

Rick Nogueira
Market Manager,
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Orange County and
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To minimize legal issues in a foreign country or deal with them when they arise, it is critical to be represented by a lawyer who has experience in the specific region, knows the local legal system and speaks the language.

— Juan Basombrio

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A services firm with an established international business practice will look at things holistically, including ensuring an organization is adhering to reporting requirements and regulations ...

— Jacqueline Akerblom
Grant Thornton



Juan C. Basombrio
Partner and Head of
International Group
Dorsey & Whitney LLP

What are the most common recommendations you have made to your clients to help them grow their business overseas?

Elyse Hookaylo-Rosenblatt of U.S. Bank: Make a commitment to your global business and determine IF you have a global business, be curious about your customers' business and their needs, invest in your global business by meeting your agents and customers in person in their country, use the resources offered by the U.S. Government and the state to expand sales, be prepared with a full toolkit of options to offer your customers around making payment for your sales, be assertive about the payment terms that you need for payment, and finally, do your research and be hyper prepared for meeting your customers' needs. Clients need to choose the right partners when expanding overseas. U.S. Bank has a local team and international know-how in Treasury Management, Trade Finance and Foreign Exchange. Common examples of solutions we've worked on with clients include global balance reporting and centralization of international payments in Treasury Management, helping clients as they change pricing of imports from China from Dollars to Yuan (and hedging that risk in the currency markets), and partnering with clients to help them understand and hedge the risk from cross-border acquisitions and business expansions.

Jeffrey C.P. Wang of WHGC: Business success in China takes time, patience and developing relationships in the local community with the leaders of local government and the business community. It is very much about showing respect for Chinese customs and understanding China's distinctive legal system in which navigating regional jurisdictions is as vital as knowing the federal codes. It is also about being smart in your selection of Chinese business partners, managers and workers. In China, it is maintaining good relationships or "Guanxi," not individual ability, which will take you far. You and your company will be noticed and appreciated if you become enmeshed in this web of local connections and forge strong ties with the local community.

Scott Connella of Union Bank: Union Bank clients entering overseas markets find the advisory services we offer, in conjunction with the Bank of Tokyo-Mitsubishi UFJ's local presence in more than 40 global markets, to be invaluable in helping them grow their business overseas. Our guidance helps them anticipate potential issues and better manage them, whether financial or cultural. Financial recommendations typically involve getting clients set up to conduct business in the local currency, from opening deposit accounts to funding cash flow,

negotiating payment terms and hedging against the risk of currency fluctuation. Culturally, recommendations often have to do with helping U.S. clients understand the reality of local market conditions and that things often do not move as quickly as they do in the U.S. In China and Latin America, in particular, it is critical to set aside time for social interaction to provide the opportunity to form a basis of trust.

Juan Basombrio of Dorsey & Whitney LLP: (1) Get to know the local business and political climate and manage your company's goals/expectations with that in mind. (2) Have a concrete business and legal plan regarding how to enter the particular market. (3) Understand fully your obligations under U.S. and local law. (4) Establish the investment in the best way to protect it and be ready to make adjustments. (5) Establish a system to monitor your investment and its profitability. (6) Have a business and legal exit strategy.

What is the best success story you have seen and what have you learned from it?

Scott Connella of Union Bank: Union Bank was recently selected by a West Coast manufacturing company to help finance the construction of a new plant outside of Shanghai. Since this was the company's first entry into China, they needed a credit facility in the Chinese currency, as well as a construction loan and working capital before "laying the first brick." Due to our relationship with the Bank of Tokyo Mitsubishi UFJ Ltd. (BTMU), one of the world's largest financial organizations, we were able to arrange the company's financing through our partner in Asia with ease and efficiency. This example shows how valuable it is for an increasing number of clients to work with a U.S. bank that can simultaneously act as an effective Asian-Pacific partner especially for our larger corporate clients who may need credit facilities in new Asian markets or to open accounts so they can make deposits in local currencies. Union Bank can offer this competitive advantage.

Yana Weaver of ELLS CPAs & Business Advisors: The best success story involves a client who wanted to increase their market presence by selling more goods overseas but was concerned with associated costs. Our advice was to utilize an IC-DISC (Interest Charge-Domestic International Sales Corporation) that provides unique federal tax incentives for U.S. businesses with export income.

Small and mid-size manufacturers often fail to take advantage of IC-DISCs because they perceive setting up the entity and subsequent maintenance will be too complex or too costly. It might be true; however I have learned that when you sit down and do the calculations it often turns out the IC-DISC can amply reward the efforts and setup costs.

Federal income tax savings not only covered organizational expenses and additional export-related costs for the client but they also encouraged the company to increase exports. Soon the company was expanding its manufacturing facilities to meet the growing demand.

Elyse Hookaylo-Rosenblatt of U.S. Bank: The Great Recession of 2008 and 2009 was a gut wrenching time for our customers. Most survived but many did not. One company's survival story was particularly salient. This company employed 80 to 100 people, manufacturing and importing portable power tools. The tools are used in the construction and light manufacturing industries and these sectors were shrinking radically in the United States. The company shrank to a third of its size in employment when the recession hit. But, they survived and they attribute their survival entirely to exporting. Fortunately, they had begun to explore foreign markets before the recession and export sales were already 15% to 20% of their business. As business in the United States dried up, they redoubled their overseas efforts and watched as export sales grew to more than half their sales. Even with the recovery in the United States, export sales are up to 60% of total sales and employment is back over 100 people.

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“ Professionals that do not specialize in international businesses might not have the relevant experience to navigate through the labyrinth of extremely complex tax laws, regulations and instructions that are useful to international taxpayers.

— Yana Weaver

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What are the benefits of using a professional service firm that specializes in international business?

Jacqueline Akerblom of Grant Thornton: Using a professional services firm that has an established international business practice can help you implement strategies and structure transactions that enhance your tax savings at home and abroad. Whatever level of overseas activity you pursue, an established practice can create a tailored international tax planning and compliance program. These programs can include global tax compliance, international expatriates, transfer pricing, employee taxation and foreign business investments. Many organizations have the misconception that only one or two programs (from the above) are needed, depending on their complexity of their business overseas, but a services firm with an established international business practice will look at things holistically, including ensuring an organization is adhering to reporting requirements and regulations (for instance, FATCA or IFRS). In addition, a firm would be able to foresee advantages and potential problematic areas, in an effort to keep an organization healthy to continue its strategic growth.

Rick Nogueira of Chase Bank: As I mentioned earlier, regulations in many foreign countries are constantly changing and are often subject to local interpretation. For example, in China, it's not uncommon for the same regulation to be implemented differently from one city to another. As a result, clients should look for a firm with an expert on-the-ground that knows how regulations are implemented locally and keeps up with the changes.

In many countries, regulations touch on multiple aspects of doing business. The range is so wide that one single professional

service provider cannot be familiar and keep up to date with all the different regulations and companies should not rely on only one type of service provider for all the answers. For example, lawyers may have expertise in business and foreign investment regulations, but you also need an accountant who understands local tax issues and a banker who knows the local finance and foreign exchange control regulations.

Yana Weaver
Partner
ELLS CPAs &
Business Advisors



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Yana Weaver of ELLS CPAs & Business Advisors: The United States has a special income tax regime that is applicable specifically to foreign persons. There is a multitude of informational returns, elections, disclosures and certification forms that are unique to taxpayers with cross-border investments. Professionals that do not specialize in international businesses might not have the relevant experience to navigate through the labyrinth of extremely complex tax laws, regulations and instructions that are useful to international taxpayers.

Extremely high penalties are imposed for non-compliance or substantial non-compliance. These penalties can result from even inadvertent noncompliance, non-filing or filing either incomplete or incorrect forms. Some really crucial elections (like Water's-Edge Election) can be made only on originally filed returns. You don't want to risk your money or the future of your business by not obtaining the advice from professionals that specialize in international business.

Juan Basombrio of Dorsey & Whitney LLP: A professional legal services provider who can be your advocate and trusted advisor with respect to your international business is invaluable. To minimize legal issues in a foreign country or deal with them when they arise, it is critical to be represented by a lawyer who has experience in the specific region, knows the local legal system and speaks the language. Another important aspect is that your counsel has a network of contacts in the region. This is beneficial because it helps you integrate into the local community and you become less of an outsider in your business dealings.

What is the best formula for creating successful and valuable relationships between you and your clients?

Jill Van of Grant Thornton: In my experience, acting as a trusted advisor to my clients is the best formula for a successful and valuable relationship. I don't consider myself a provider of accounting services; instead I provide tailored and specialized services to a client's business challenges. The key is to act as a consultant and not just as an "auditor" or "tax planner." This approach enables me to gain insight into a client's growth opportunities, which in turn helps them achieve their goals. In whatever capacity I work with my clients, I see my role as helping them sustain long term growth and unlock potential wherever possible. This type of consultative relationship is the most successful and valuable, and always proves to be the most fruitful.

Sean M. Foley of U.S. Bank: I'm the most successful when I listen intently and remain curious about what makes my clients are excited or concerned. We are successful because we take the time to puzzle through the issues that our clients bring to us – then we dig in deeply with our partners inside the bank to come up with solutions that fit our customers' needs. Sometimes the best solutions come from outside the bank and so we will bring those ideas to the table if it's the right thing to do for our client. Our customers see that we are on their side and will stand by them in good times and band. We grow to develop a level of trust that opens to door to more mutually beneficial opportunities.

Yana Weaver of ELLS CPAs & Business Advisors: Knowledge, responsiveness, desire to help and a welcoming smile all hold equal value in a successful long term relationship. Clients value problem solving however availability and responsiveness is what turns a professional service provider into a trusted business advisor. I make myself available to my international clients by utilizing Skype, international calling phone apps and email. Being available regardless of time zone is key.

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”

— Jill Van Grant Thornton

Doing Business in China?

A "NEW NORMAL" Set of Rules

Guarding your company's objectives is not only critical, it's your top priority. In order to acquire lucrative returns, entrepreneurs and business owners are sailing outward to expand their markets to countries on the Pacific Rim.

Partner with WHGC

At WHGC, we will see to it that your business needs are met and intellectual property rights protected. Our primary consideration is providing a strategy consistent with your business philosophy and in line with your business interests all while you remain in control of your investments, finances and objectives.

Some of WHGC's **Client-Focused** Practice Areas Include:

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