

# SKO Brenner Financial Services Group

## A Comprehensive Scope of Services

### ***Cost Reduction-----COMPLIMENTARY SERVICE----No Retainer fees***

We conduct all services on a contingent basis, with the exception of Telecommunications and Insurance where all compensation is provided from the vendor

We provides a unique and innovative approach to cost containment with a primary focus on reducing operational costs and expenses and strengthening our client's cash flow position. With the exception of Energy all work is done off site, so as not to compromise employee time.

#### **\*Telecommunications-Land Lines-Wireless-Internet-An onsite review when required**

We represent 29 major national and regional providers. All compensation is provide by vendor

#### **\*Insurance- Medical-401k Programs-Marine (vessel)-P&C-All other commercial insurance needs**

We do a line by line review of all commercial insurance policies and compare every major carrier and then present to management policy alternatives that reduce cost, improve coverage content and provide an insurance carrier comparable to existing carrier. Our insurance group represents every major domestic and International carrier. We can also redesign existing policies so as to retain the incumbent but improve cost and content

#### **\*Logistics- Domestic/International Freight—(ground, sea and air) - UPS/FedEx bulk pricing-warehousing**

Our staff of former executives from FedEx, UPS and other transporters brings to our clients maximum performance and capabilities

#### **\*Energy-**

Comprehensive review –on site when required-of all energy related expenses and procurement of energy sources.

#### **\*Tax Credits- Local-State-Federal-Green Taxes-All forms of tax incentives**

Our national and international firm employs tax specialists who are proficient in maximizing tax benefits of all nature to our client's advantage

#### **\*Credit Card and Payroll Charges**

Review all charges to eliminate redundant features and secure best pricing.

#### **\*Profit Recovery- Audits**

Account payable -going back 3 years- Telephone -FedEx/UPS -Medical -Etc

## ***Financial Services***

Our firm provides the necessary experience and knowledge to effectively service our clients with corporate finance requirements conducted with a customized and personalized approach. We initiate, negotiate and help close transactions. We maximize all aspects of the transaction to our clients advantage. We function as your banker, a member of your team

We have extensive experience in advising both public and private companies as well as the technical skills, negotiating expertise, and the institutional relationships to satisfy the needs of our clients across a broad range of services.

- [Debt Restructuring](#)
- [Refinancing](#)
- [Factoring](#)
- [Purchase Order Financing](#)
- [Accounts Receivable/Asset Based Financing](#)
- [Letters Of Credit](#)
- [Traditional Financing—Working Capital, Revolving,Seasonal line , etc](#)

Please contact our General Manager – Gene Cordiano for more details...Phone 212-532-0540 or Cell 917-543-5807

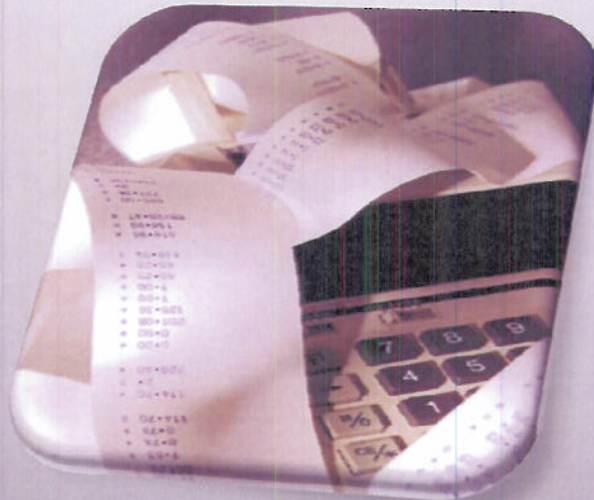
# WHAT WE DO

## CORPORATE FINANCE REVIEW

*The goal is to secure the maximum financing at the best possible cost. We attempt to reduce employer expenses by reviewing all existing financing arrangements with an eye to improve terms, reduce interest rates, and enhance financial structure. We aid the client in:*

- ✓ *Debt Restructuring*
- ✓ *Obtaining Letters of Credit*
- ✓ *Factoring*
- ✓ *Accounts Receivable/Asset-Based Financing*
- ✓ *Debt/Capital Raising*
- ✓ *Debt Refinancing and Restructuring*
- ✓ *Purchase Order Financing*
- ✓ *Traditional Financing:  
Working Capital, Revolving Facilities, etc.*

**Cost:** Fees for operational review are calculated upon a results-based approach as a percentage of savings realized. There is never a retainer, and on several expense lines, the vendor compensates us.



# WHAT WE DO

## OPERATIONAL REVIEW

### Logistics Audit

*PARCEL CARRIER AUDIT AND NEGOTIATION SERVICES: Our clients receive FULL refunds for late guaranteed deliveries and improperly rated invoices. Our clients also receive the LOWEST parcel carrier rates through expert-level negotiating by our Parcel Appraisal & Negotiation Group, all former executives of the major parcel carriers.*

*FREIGHT RATE NEGOTIATION SERVICES: Our clients benefit from our 30+ year history of contract and freight rate negotiation services for domestic motor, rail, and air shipments, as well as ocean and air international shipments. We have a comprehensive database of carrier freight rate structures to benchmark industry standards against our client's rate levels to ensure maximum savings.*

*FREIGHT BILL AUDIT AND PAYMENT SERVICES: We save our clients millions of dollars annually with our freight bill audit and payment services. In addition, our fees for processing our clients' invoices for payment are a fraction of the in-house costs incurred by many corporations.*

### Telecommunication Expenses & Systems Audit

*We review all telephonic equipment for suitability, and all line charges for competitive pricing. We represent all major national and regional telephone carriers.*



# WHAT WE DO



## OPERATIONAL REVIEW (CONTINUED)

### Negotiated Government Incentives and Site Location Services

*EACH YEAR governments award billions in incentives to spur economic growth. We offer a turnkey Government Incentive and Site Location Service that compliments your business goals. Based on your key business drivers, we will perform an assessment of your company's activity, and we will customize a program that will suit you for the long term.*

*Government Incentives can minimize your tax liability and offset the high capital costs associated with new, expending, or relocating business sites.*

*If your company has any business change,*  
**Expansion or Upgrade of an Existing Facility**  
**Merger or Acquisition**  
**Consolidation/Closure**  
**Site Location for a New Facility**  
**Relocation of Existing Facility**  
**Employee Training or Retraining...**

**Call Cost Solutions in the pre-planning stage. Remember that incentive recovery is highly time sensitive. The earlier the negotiation process starts, the greater the incentive package.**

*Here is a sampling of the Government Incentives we can negotiate for you*

- ✓ Cash Grants
- ✓ Employee Training Grants
- ✓ Property Tax Abatements
- ✓ Sales Tax Exemptions
- ✓ Utility Rate Reductions
- ✓ Infrastructure Grants
- ✓ Inventory Tax Reductions
- ✓ Employee Tax Credits
- ✓ Wage Subsidies
- ✓ Investment Tax Credits
- ✓ Low-Cost Financing
- ✓ Fee Waivers
- ✓ Fast Track Permitting
- ✓ Subsidized Land

**Cost:** Fees for operational review are calculated upon a results-based approach as a percentage of savings realized. There is never a retainer, and on several expense lines, the vendor compensates us.

# WHAT WE DO

## OPERATIONAL REVIEW (CONTINUED)

### State & Local Tax Credits and Incentives

**ENTERPRISE ZONES:** *Specific geographic locations that offer an assortment of incentives, including: investment tax credits, wage tax credits, property tax abatements, low income financing, gross receipt tax exemptions, and sales and use tax refunds and credits.*

**TRAINING GRANTS:** *Income tax credits and wage subsidies of up to 100% of training expenses or 50% of wages for an employer hiring qualified individuals, while providing job training.*

**SALES & USE TAX RECOVERIES:** *Refunds and credits based on certain qualified purchases.*

**STATE POINT OF HIRE TAX CREDITS:** *Wage-based credits for hiring individuals from targeted groups such as welfare recipients, disabled workers, and employees who reside in economically distressed areas.*

**PROPERTY TAX CREDITS/EXPENDITURES:** *Exemptions and abatements from taxation on property, both real and personal.*

**INVESTMENT TAX CREDITS/EXPENDITURES:** *Tax credits based on investments on qualified machinery and equipment.*

**SELLABLE TAX CREDITS:** *The ability to sell your Net Operating Losses (NOLs) and unused tax credits for cash.*



# WHAT WE DO

## OPERATIONAL REVIEW (CONTINUED)

### Energy Assessment Services

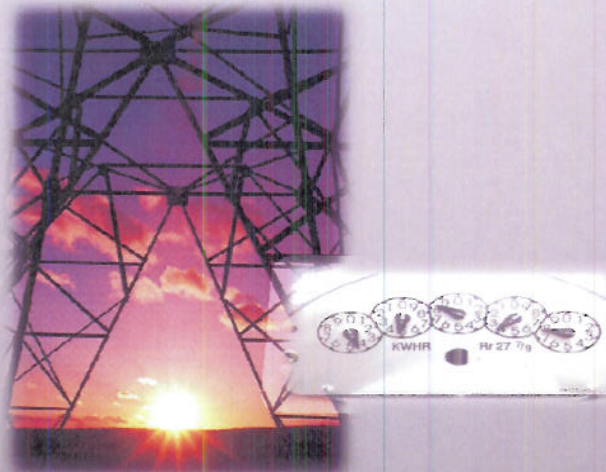
WE HAVE HELPED CLIENTS develop and implement a wide spectrum of energy-related initiatives, such as...

- ◆ *Competitive energy purchasing*
- ◆ *Economic incentive funding opportunities*
- ◆ *State and federal grant and funding opportunities*
- ◆ *Negotiated utility rate structures*
- ◆ *Equipment lifecycle cost projections*
- ◆ *Cogeneration feasibility studies*
- ◆ *Project management*

Some of our clientele includes:

*Alexandria Real Estate Equities  
Barnard College  
Columbia Presbyterian Hospital  
Columbia University  
Fordham University  
Memorial Sloan Kettering*

*Mount Sinai Medical Center  
New York University  
NYU Medical Center  
Pearson Education  
Related Management Company LP  
Vornado Realty Trust*



# WHAT WE DO

## OPERATIONAL REVIEW (CONTINUED)

### Federal Tax Credit Services

*THE WORK OPPORTUNITY TAX CREDIT (WOTC) PROGRAM: Allows companies to claim a tax credit of up to \$2,400 per eligible employee. The Long-term Assistance Tax Credit (formerly WTW) allows a two-year credit of up to \$9,000 per eligible employee.*

#### Easy Start-Up

- ◆ *We assign an account representative to each client*
- ◆ *We process the employee certifications*
- ◆ *Calculate and secure the federal tax credits*
- ◆ *Investigate and resubmit any improper certification denials*
- ◆ *We monitor client's hiring locations on a monthly basis*
- ◆ *Handle receipt of client's certification*
- ◆ *Prepare a quarterly request for wages for client's qualified new hires*
- ◆ *Prepare a quarterly report of guaranteed tax credits earned for client*

*FEDERAL EMPOWERMENT ZONE (FEZ) & RENEWAL COMMUNITY (RC) EMPLOYMENT CREDITS: This allows a tax credit of up to \$3,000 per eligible employee for employers hiring individuals who live and work in geographically designated urban and rural areas.*

*STATE POINT OF HIRE TAX CREDITS: Wage-based credits offered to employers who hire from certain targeted groups.*

