

Deloitte.

US Desk in France
Your single point of contact
between the US and France



The US Desk has been established to assist American clients with their business interests in France. Our team comprises American and French nationals who have extensive experience in providing financial advice and compliance services in both jurisdictions. The US Desk acts directly for clients or through the intermediary of Deloitte's member firm in the United States.

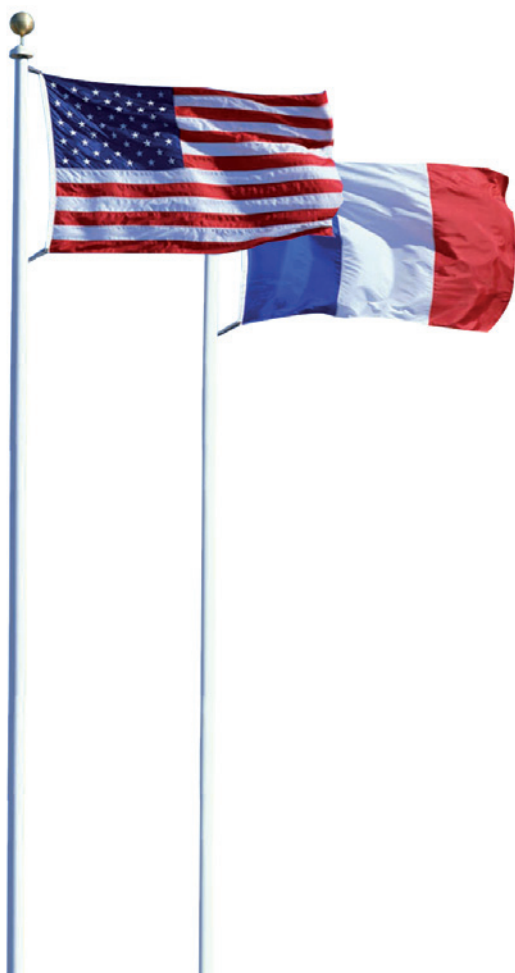
The benefits we can offer you

Deloitte has mobilized its cross-functional, global and local expertise to answer the challenges of our clients.

The benefits of contacting the French US Desk are that we can ensure that you are able to obtain easy access to the full range of professional services available from Deloitte in France. Our services can be provided directly to American clients or through one of Deloitte's offices in the United States.

We can provide you with:

- Direct contact with bilingual personnel who can participate in dialogue on both sides of the Atlantic and help you with French technical terminology, dealing with the regulators and tax authorities;
- Access to professionals qualified in both France and the US with experience in doing business in both jurisdictions. We can present French regulatory requirements and business practices in an American context which you will readily understand;
- Financial and other information reported back to you which will conform with standards generally accepted in the US, consistently, regularly and reliably;
- Practical advice from professionals based in France about how to deal with local regulations concerning accounting, tax and company legal compliance;
- A full range of financial consulting and planning services tailored to suit the needs of American investors and to optimize their returns by adding significant value to your French business investments;
- Partners and managers who will accompany you to meetings and negotiations, conduct research and due diligence on your behalf, assist with feedback to Board meetings and Audit Committees;
- Consultants to help you plan, grow and structure your business by addressing key issues such as strategy, technology and change management. With our unique, collaborative approach, we can offer not only industry and functional business performance knowledge, but work closely with you to improve business performance, drive shareholder value and create a competitive, sustainable advantage.



Our core capabilities

The US Desk can be your single point of contact between the US and France, covering all service areas.



Accounting & Administrative Compliance

- Outsourced accounting services
- French generally accepted accounting principles
- Consolidation reporting packages
- Payroll bureau services
- Statutory compliance

Financial Reporting & Audit

- International financial reporting standards (IFRS)
- US generally accepted accounting principles (US GAAP)
- Best practice accounting policies
- Group auditing requirements

Financial Planning

- Analytical reports
- Business plans
- Financial restructuring
- Advice on foreign trade

Expansion & Realizing Value

- Management consulting and strategy
- Mergers & Acquisitions and post-merger integration
- Transaction support services, due diligence
- Deal evaluation and negotiation
- Raising finance
- Human resources and change management
- Operational effectiveness, supply chain and customer relationship management

Tax & Legal Consulting Services

- Planning for mergers and acquisitions
- Appropriate corporate legal structure and company administrative procedures
- Optimal financing and cash repatriation planning
- Tax compliance and tax inspections
- Global employment and mobility services, including immigration

Management Information & Mitigating Risk

- Key performance indicators
- Systems advice and implementation
- Cross border reporting applications
- Internal controls and risk reviews
- Risk Management

Coordination with Deloitte in the United States

We have permanent liaison links with all of Deloitte's offices across the United States as well as a dedicated French Desk in New York. The links in this network ensure that:

- Client requests for services are clearly explained and quickly communicated;
- Reporting requirements and deadlines are adhered to;
- We obtain a better understanding of the objectives of clients and their businesses;
- We assist our US colleagues with presentations and feedback to clients;
- Our colleagues are fully apprised of French, US and international accounting, fiscal and statutory rules;
- Full compliance with all regulatory environments exist. US clients with business interests in France can benefit significantly from the close level of co-operation and communication that exists between our practices in both countries. The French US desk and US French Desk will ensure a consistent approach, timely delivery, and uniform quality and cost.

Please feel free to contact any member of the desks if we can be of assistance to you.

Some of our clients with a significant presence in France*

• Abbott Laboratories	• KKR
• ArvinMeritor	• Manpower
• Berkshire Hathaway	• Marsh & McLennan
• Boeing Company	• Microsoft
• Bristol Myers Squibb	• Morgan Stanley
• Comcast	• Mylan Corp
• Dow Chemical	• Northrop Grumman
• Deere & Company	• Office Depot
• General Motors	• Procter & Gamble
• Illinois Tool Works	• Schering-Plough
• International Paper	• The Gap
• Johnson & Johnson	• Tyco
• Kimberly-Clark	• UPS

* In respect of deontological rules, clients of the law Firm Taj are not mentioned

Your team in the US



Norbert Benaiche

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Norbert Benaiche is a member of the "Ordre des Experts Comptables" and a French statutory auditor. Norbert has been the practice leader of the "French Business Services Group" in the US since 2002. He is a member of the French American Chamber of Commerce in New York as well as a member of the European American Chamber of Commerce. Prior to 2002, he undertook this role in the Asia-Pacific region. Norbert brings over 30 years of professional expertise providing audit, accounting, due diligence and consulting services to multinational groups in France, Asia and the US. He has considerable experience advising multinational clients setting up operations in the US, company acquisitions and international restructuring.



Pierre-Henri Revault

Principal, Tax Services Deloitte US
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Pierre-Henri Revault is the national service line leader for the International

Core of Excellence (ICE) group, a team of U.S.-based highly experienced, senior international tax practitioners from key foreign jurisdictions. Pierre-Henri has extensive experience in the international tax aspects of cross-border tax planning, financial products, and cross-border mergers, acquisitions and restructurings. He specializes in the development and implementation of business strategies to reduce the tax inefficiencies faced by the largest U.S. and non-U.S. based multinational corporations in their conduct of global business operations, including global tax minimization and tax efficient financing and repatriation.

Contacts

Your Primary Contacts



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Joel Assayah is a member of the "Ordre des Experts Comptables" and a French statutory auditor. Joel brings 30 years of professional experience auditing national and multinational companies.

Joel is the auditor of listed companies from major French ones to medium and small businesses.

He also used to serve French subsidiaries of US listed Groups since 30 years.

Joel is in charge of the US desk in Paris with the objective to ensure the best services to US Groups in France.



Thomas Malesys

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Thomas Malesys is a member of the "Ordre des Experts Comptables" and a French statutory auditor. Thomas has 20 years of experience of audit of international clients such as French subsidiaries of US Groups, including 2 years (2008-2010) in Princeton, NJ working for DTT on IFRS matters.

Our contacts

Accounting Services



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Laurent Blanchard is a member of the "Ordre des Experts Comptables" and a French statutory auditor. Laurent brings more than 30 years of professional experience providing accounting and consulting services to a variety of International companies. Laurent is in charge of Deloitte Accounting Services, a department that is dedicated to providing administration, accounting and payroll services for International firms already established or willing to establish themselves in France. D.A.S. has also created specific teams wholly committed to accounting loan-staff.

Audit Regions



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Vincent Gros is a member of the "Ordre des Experts Comptables", a French statutory auditor and also a French trade councillor. Vincent brings 25 years of auditing experience at Deloitte with international clients in France, the US and Spain. During this time, he has specialized in multinational and international clients and the coordination of worldwide audits, while leveraging three years experience as a partner in the Chicago practice and four years as a partner in the Barcelona office. Now based in Marseille, Vincent manages the Southern France region. He provides audit services, due diligence to investors, and settlement of internal controls, mainly in the manufacturing and service industries.

GIOS



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François Buzy is a member of the "Ordre des Experts Comptables", a French registered statutory auditor and also a US CPA. François has been working in the Global IFRS and Offerings Services group in Paris and New York since 2001. He has since participated in a number of international transactions and conversions either from local GAAP to US GAAP or US GAAP to IFRS. Additionally François has been actively involved with IFRS transition projects for large European multinational clients and has served major clients in the airline and technology industries.

Finance



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Guillaume is a director with the M&A TS practice in Paris. He has more than 15 years of transaction services experience, first with Andersen and then Deloitte since 2002. He assists both strategic buyers and private equity firms primarily on their acquisition and disposal projects, as well as restructuring assignments. He was seconded to the New York M&A TS office from 2007 to 2010, where he focused on assisting French clients invest in the US and US investors in France. Guillaume is a member of the US Desk in Paris and a member of the European American Chamber of Commerce in Paris and New York.

Consulting



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Olivier Dutartre has 28 years' of experience providing consulting services in organization and information systems across a range of sectors. He has managed numerous large assignments relating to project management assistance, process and organization reengineering, process improvement initiatives and information systems transformation. Olivier is also in charge of the Deloitte consulting services' coordination for the Middle Market.

Tax & Legal



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Maud Davene is an international tax partner with more than 20 years experience advising multinational companies on their legal structures and cross-border tax planning strategies. She specializes in US and European tax planning, cross-border M&A and Corporate reorganizations. Leveraging three years experience in the US, she assists US-based multinational clients in matters involving transaction planning, corporate restructuring, repatriation earnings and financing of non-US operations. Maud leads the International Tax Services Line, runs the Risk Management Group and is a Board Member of the Law Firm, Taj.

Deloitte fait référence à un ou plusieurs cabinets membres de Deloitte Touche Tohmatsu Limited, société de droit anglais (« private company limited by guarantee »), et à son réseau de cabinets membres constitués en entités indépendantes et juridiquement distinctes. Pour en savoir plus sur la structure légale de Deloitte Touche Tohmatsu Limited et de ses cabinets membres, consulter www.deloitte.com/about. En France, Deloitte SA est le cabinet membre de Deloitte Touche Tohmatsu Limited, et les services professionnels sont rendus par ses filiales et ses affiliés.

Deloitte fournit des services professionnels dans les domaines de l'audit, de la fiscalité, du consulting et du financial advisory, à ses clients des secteurs public ou privé, de toutes tailles et de toutes activités. Fort d'un réseau de firmes membres dans plus de 150 pays, Deloitte allie des compétences de niveau international à des expertises locales pointues, afin d'accompagner ses clients dans leur développement partout où ils opèrent. Nos 170 000 professionnels sont animés par un objectif commun, faire de Deloitte la référence en matière d'excellence de service.

En France, Deloitte mobilise un ensemble de compétences diversifiées pour répondre aux enjeux de ses clients, de toutes tailles et de tous secteurs – des grandes entreprises multinationales aux microentreprises locales, en passant par les entreprises moyennes. Fort de l'expertise de ses 6 400 collaborateurs et associés, Deloitte en France est un acteur de référence en audit et risk services, consulting, financial advisory, juridique & fiscal et expertise comptable, dans le cadre d'une offre pluridisciplinaire et de principes d'action en phase avec les exigences de notre environnement. Pour en savoir plus, www.deloitte.fr

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