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[The Marc M Harris Analysis](#)

The Harris Organisation

About the Founder

Marc M. Harris graduated from North Carolina Wesleyan College with a 4.0 average at the age of 18. Shortly thereafter, while still only 18, he passed his Certified Public Accountant (CPA) examination and is believed to be the youngest person in the United States to accomplish this. He went on to Columbia University for his MBA with a concentration in Investment Finance.

After completing his formal education, Mr. Harris set out to apply himself in the business world. He found it difficult to secure a professional position because of his age and when he finally did, he found himself unable to realize his full potential. On December 2, 1985, with little more than pocket change, young Mr. Harris started his own company.

After substantial changes in the American tax law in 1986, Mr. Harris refocused the firm's strategy in favor of international tax planning and legitimate methods for Americans to take advantage of offshore tax havens. In order to better service his growing international clientele, he relocated the center of operations to Panama. Today, with over 150 employees, The Firm of Marc M. Harris, Inc. has become the largest independent provider of quality international financial services in Latin America and the Caribbean.

Mr. Harris has not only built his company, but has personally received many awards which include the key to the city of Miami Beach and Most Distinguished Alumni at North Carolina Wesleyan College. He has established a personal foundation that contributes to Panamanian society by funding nutritional projects and helping needy families in the community. He is a much sought-after speaker on international financial planning and gives seminars throughout the world. Mr. Harris has assisted in drafting new financial services legislation for several Latin American countries and is a contributor to various financial journals and newsletters on a regular basis.

About Panama

Panama is a country that has been discovered by the financial giants of the world. Most people are astounded when they find out that there are more than 140 international banks in the city of Panama. How many international banks do you have in your city? Panama has the most favorable commercial secrecy laws in the world. These ensure a client's privacy when dealing with The Firm of Marc M. Harris, Inc. There have been legal changes in the

Caribbean and Europe which have caused a loss of banking privacy. Because of this, Panama is rapidly becoming the number one offshore financial center of the world. Panama is known as the "Bridge of the Americas" and "Crossroads of the World." It has become the prime location for financial migration between the two continents and the two oceans.

Panama has several other interesting attributes which make it the most attractive financial center for Americans.

- Panama's currency is the U.S. dollar, which is circulated freely and without exchange controls.
- Panama's time zone is Eastern Standard, ensuring our clients do not have to keep inconvenient hours to transact business.
- Panama has the second largest Free Trade Zone in the world, attracting international businessmen on a regular basis.
- With over 140 international banks, Panama serves as the financial center for all of Latin America and the Caribbean.
- In 1925, Panama was the first country in Latin America to enact a trust law.
- Panama has a modern airport, excellent telecommunications, and a state of the art financial infrastructure, ensuring individuals and corporations unparalleled financial service.

The Firm of Marc M. Harris, Inc. has used these advantages to become the largest independent provider of quality international financial services in Latin America and the Caribbean.

The Marc M. Harris Advantage

The Firm of Marc M. Harris, Inc. is run by Americans, for Americans, specializing in American needs. All work is done by The Firm's experienced in-house accountants, attorneys, investment advisors, investment bankers, brokers and administrators. Panama is a jurisdiction that imposes severe civil and criminal penalties for disclosure of confidential information; therefore your privacy is secured. In your own country, your advisor can often be your greatest liability.

The timing in asset protection and financial planning is everything. You can't purchase fire insurance while the building is on fire. An attack on your assets can come from any direction at any time, i.e., law suits, tax increases, currency crashes, etc.

- We are the international experts.
- We will only advise and complete transactions that are completely legal.
- We offer the same services as your bank, broker and accountant, but under one roof.
- We offer our services in a safe offshore environment.
- We use the world's largest international banks and brokerage houses.
- We know how to maintain your privacy and protect your assets from attack.

The Firm of Marc M. Harris, Inc. opens a whole new world of business and financial opportunities for its clients. We can improve your financial profile and make you a world-class investor.

The Harris Organisation is a diversified financial services institution providing individual and corporate clients with a broad range of international structures in the financial and asset protection areas and investment opportunities throughout the world.

As a full-service provider of international financial planning, we offer our clients the following specialized services:

- The creation and administration of legal and fiduciary structures designed to best serve the client's personal and/or business requirements.
- Detailed tax, estate, financial and business planning.
- Special analysis of commercial situations for opportunity enhancement.
- The total administration of all entities under our responsibility to include compliance with all legal requirements as needed for pertinent jurisdictions.
- The preparation of all domestic and foreign documents, income tax returns and nominee services as required.
- Complete international investment services through our own full-service discount brokerage department.
- Access to the Firm's broad range of securities and investment opportunities unavailable through other channels.

The holding company for The Harris Organisation is located in the British Virgin Islands and has a paid-in capital in excess of US \$10 million. The Harris Organisation currently has a staff of over 150 qualified professionals servicing its international clientele.

For more information, please write to:

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Apartado Postal 6-1097
Panama 6, Panama**

Or fax +507 263-6964, marking your fax "Attn: Traditional Client Services."

You may also contact us by e-mail at globalinvesting@marc-harris.com

Initial contact by telephone is not recommended, so that your question may be directed to the person on the staff best able to handle it. The more information you can provide about your needs on your initial inquiry will make it easier to give you precisely the information you need.