

# **Peach Blossom Cologne Company**

## **History and Background**

The Peach Blossom Cologne Company was founded as a wholesale distributor of scented perfumes in Chicago, Illinois on April 23, 1990. Today, the company handles an expanded line of fruit-scented cremes, lotions, oils, colognes, and spray perfumes. The company purchases large quantities of its products direct from various factory locations. The product is repackaged and distributed to retailers throughout the Chicago metropolitan area and a four-state area extending about 300 miles radially from the plant location.

The company was initially organized in Chicago as a partnership by James Martin and Larry Lancaster. James Martin had been the production manager of a well-known cosmetics manufacturer while Larry Lancaster was a salesman for the same company. Having noticed the role that a wholesaler could play in servicing smaller stores that could not obtain reasonable volume discounts from the larger manufacturers, they started the partnership in 1990, each contributing an equal amount of assets and receiving an equal share of the equity and income distribution. In order to obtain sufficient financing to expand the plant and operations, Martin and Lancaster agreed to incorporate the business in 1997.

The corporation was authorized to issue 20,000 shares of \$100 par value common stock. Of the shares authorized, 6,000 were issued; 2,000 each to Martin and Lancaster and 1,000 each to Arthur Broman and Melissa Winchester. Martin and Lancaster took their shares in exchange for their interests in the partnership. Broman and Winchester paid cash for their shares. The capital provided by the sale of stock to Broman and Winchester allowed the company to expand its product lines. This expansion increased sales volume and profitability considerably.

The next stock distribution came in 2001 when 3,250 additional shares were issued. James Martin purchased 2,000 shares of the new issue for cash and the other 1,250 shares were issued for cash in small amounts to ten individuals not previously affiliated with the company. The company's stock is occasionally traded in the over-the-counter market. Peach Blossom is a "small business issuer" as defined by the SEC and is subject to SEC reporting requirements for small businesses that issue securities. As such, Peach Blossom is required to include the auditors' report on internal control over financial reporting in its annual report.

In 1995, the Martin and Lancaster partnership needed to borrow money for working capital. The bank where they applied for the loan required a set of audited financial statements. The CPA firm of Anderson, Olds, and Watershed was engaged by Martin and Lancaster to perform the necessary audit. The audit of Peach Blossom Cologne Company has been a continuing engagement for Anderson, Olds, and Watershed since 1995 and the firm has given an unqualified opinion in each of those years. They also helped with the incorporation procedures in 1997.

# Peach Blossom Cologne Company Answers

**M Woodhall**



**Peach Blossom Cologne Company Answers:**

## Decoding **Peach Blossom Cologne Company Answers**: Revealing the Captivating Potential of Verbal Expression

In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Peach Blossom Cologne Company Answers**," a mesmerizing literary creation penned by a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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