



LEADERS LEAGUE

INTELLIGENCE REPORT & RANKINGS

FINANCE, RESTRUCTURING & TAX

TOP LAW FIRMS
INVESTMENT BANKS & CONSULTANCIES

RANKINGS

Banking & Finance
Fund Structuring
Private Equity and Venture Capital
Restructuring & Insolvency
Corporate Tax
Wealth Management

2024-'25



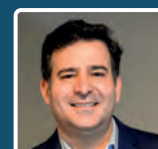
LOUIS CLÉMENT
TAPNATION



SILVIA MADRID
UNICREDIT



CLAUDIA DONADON
ASTRAZENECA



ALEKSANDRO OLIVEIRA
EDSON QUEIROZ GROUP

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SOPHIE STEVENARD
Managing Editor

TRANSFORMING GLOBAL FINANCE

Global finance, restructuring, tax, and wealth management are witnessing profound transformations. The global economic slowdown has forced businesses to reassess their financial frameworks, and led to tax policy reforms aimed at curbing base erosion and profit shifting. The OECD's BEPS initiative exemplifies this shift, nudging multinationals toward greater tax transparency and more rigorous management strategies. Simultaneously, wealth management is evolving towards greater personalization and the integration of ESG criteria. Millennial investors, prioritizing sustainability, are at the forefront of this change, demanding that their investments reflect their values. Industry leaders have responded by embedding sustainability at the core of investment criteria, promoting the growth of ESG funds and demonstrating that aligning financial returns with ethical principles is not merely feasible but essential. The rise of regtech and insurtech is in response to the significant regulatory challenges that businesses must overcome: for instance, the European Blockchain Sandbox initiative exemplifies how these sectors are navigating complex regulatory environments. This initiative facilitates collaboration between regulators and companies to ensure compliance while fostering innovation. Yet, despite these challenges, opportunities abound. Technological innovation, particularly in fintech and blockchain, is redefining financial services. Blockchain technology, for instance, is being harnessed to enhance transparency and traceability in wealth management, as evidenced by initiatives from firms like Fidelity Investments.

The future of finance will be determined by those who adeptly embrace these technologies while maintaining a steadfast commitment to sustainable practices. On June 13th 2024, the European Commission announced the selection of Iota's Web3 ID solution, highlighting its potential to revolutionize KYC processes using distributed ledger technology and tokenization on a mass scale. Concurrently, The Open Network blockchain ecosystem has earmarked \$5 million in Toncoin tokens to encourage users to verify their identity through advanced palm-scanning technology, reflecting a broader industry trend towards solving digital identity problems. The future of finance belongs to those capable of reinventing traditional models while building a more resilient and responsible financial landscape. ♦



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FINANCE

A CFO needs to have the mindset of an entrepreneur



Interview with
LOUIS CLÉMENT
CFO, TAPNATION

“There is no such thing as a good CFO, there is a good CFO depending on the needs of the company”

After working as a part-time CFO at TapNation for a year, Louis Clément was appointed to the role full-time in 2021. The past three years have seen the French mobile-games publisher enjoy a period of hypergrowth. The 34-year-old Lille native discusses role of a CFO in the video-game industry.

LEADERS LEAGUE: What was your background before joining TapNation?

Louis Clément: After graduating from Kedge Business School, I joined PwC where I worked for six years in transaction services. I was involved in financial due diligence operations, for both purchases and sales, in France and abroad and on all types of companies, from startups to listed companies. In all, I was involved in around thirty deals.

After a handful of years, I felt the urge to get more involved with the businesses I was assisting. I come from a family of entrepreneurs and I grew up seeing private enterprise as the driving force of the economy.

So, in 2020, I joined 2CFinance, a financial management consultancy. They put me to work as a part-time CFO for a dozen startups, one of which was TapNation. My job was to support them on a wide range of topics. It was an intense and stimulating experience, and I loved the variety and the close contact with the project leaders.

Why did you choose to join TapNation?

On paper, I wouldn't have been instinctively drawn to the video-game sector as a career choice, but I experienced first-hand how dynamic a market it could be when I started working with TapNation at the end of 2020. I was impressed by what they had built up in such a short space of time, with virtually no funding.

I liked the company's DNA and the vision of its CEO, Hervé Montoute, a serial entrepreneur in the TMT sector. The company was experiencing hypergrowth and needed a full-time CFO, so I ended up joining in 2021. We've raised €15 million and reached €50 million in sales by 2023, all while remaining profitable. We were named a 'Growth Champion' by French business daily Les Echos earlier this year, for our average annual growth rate of 304% between 2019 and 2022.

What's your favorite memory from a deal you worked on?

When we bought a game in Vietnam. We were faced with all the problems that arise during cross-border deals: cultural and linguistic barriers, payment security uncertainty, reluctance to share information. Our contact at the Vietnamese developer didn't speak English very well, which created mistrust, particularly when it came to providing data, despite three months of discussions.

So, we took the decision to fly out and spend ten days on site, me and three other members of the team, to audit the game and get to know the company behind it. We finally were able to agree on a price, contractual aspects and payment, the main sources of disagreement. It was a great insight into the importance of the human factor in M&A deals.

What makes a good CFO?

There is no such thing as a good CFO; there is a good CFO depending on the needs of the company. A company that has to manage 1,000 people with complex processes and another that is experiencing hypergrowth with financing issues do not require the same CFO skillsets. One constant is you need to be a good business partner, close to the management team and employees.

What entrepreneurial aspects does the job of CFO entail?

The entrepreneurial dimension of the job feeds my curiosity. When you move from consulting to CFO, the issues are not the same. It can be a tough transition, especially if you like to master the whole value chain, which is less easy when you're more involved in operations. The CFO has to understand what others are doing, both in the finance department and in the rest of the company. A CFO can't stay in their own corner. They need to have the mindset of an entrepreneur, always be ready to adapt and seek to understand situations, in order to find solutions and communicate with all the stakeholders in the company's ecosystem. ♦

Investing in IT infrastructure is key to have secure systems capable of handling crypto-transactions



Interview with
SILVIA MADRID
Head of Legal & Compliance,
UNICREDIT

“The main factor allowing financial institutions to offer cryptoassets has been the approval of a pioneering regulatory framework in MiCA”

In this exclusive interview with Leaders League, Silvia Madrid addresses the challenges of the financial sector’s evolving regulatory landscape, emerging compliance trends like ESG and data privacy, and explores the integration of cryptoassets in financial institutions under the MiCA framework.

LEADERS LEAGUE: As the legal director of UniCredit in Spain, how do you manage the regulatory changes?

Silvia Madrid: One of the legal team’s main challenges, certainly, is to keep up with, and adjust to, the fast-changing regulatory framework which the financial sector is subject to. Since the 2007 financial crisis in particular, the sector has suffered a regulatory tsunami which has multiplied capital, liquidity and control requirements. We have to make a significant effort to keep up with continuous legislative changes which have affected almost all segments of the legal spectrum (regulatory, finance, corporate, labor, tax, antitrust, market abuse, to name but a few), and help adjust the local business model and the labor force to such changes. In order to be continuously updated, not only do we have to read the State Official Gazette (“BOE”), every day, but also monitor the different newsletters and legal articles on new regulations affecting the sector, participate in legal forums and seminars on different new regulatory topics, and interact with colleagues who face similar regulatory challenges, because we always learn from each other.

What trends do you see emerging in compliance?

Compliance has become a key element in all companies, and the different trends reflect the growing complexity and importance of compliance in today’s business environment. Trends continue to evolve, driven by changes in regulations, technology and the global business environment. In my view these trends do not relate only to the financial sector. Among the key emerging trends in compliance, I could highlight the following: the increasing focus on ESG; the relevance of data privacy and cybersecurity; the use of regulatory technology to

manage compliance processes; the globalization and harmonization of compliance standards across jurisdictions; a growing emphasis on building a culture of ethical compliance; as mentioned above, the adaptation to rapid regulatory changes; an increasing focus on diversity, equity and inclusion compliance as part of the corporate culture; an increased scrutiny on anti-money laundering and anti-bribery and corruption; and also a trend of simplification, which in my view is key to achieving a successful corporate compliance culture within any company.

What should financial institutions take into consideration when integrating cryptoassets into their banking services?

The main factor allowing financial institutions to offer cryptoassets within their services has been the approval of a pioneering regulatory framework (MiCA – Regulation on Markets in Crypto-assets). Financial institutions have been studying and discussing MiCA for months in order to provide cryptoasset services to their clients. In that sense, the main financial institutions have built in a team comprising specialists from the business, technical, legal and compliance areas, to prepare for the new crypto services framework. Besides the legal framework, financial institutions need to develop a crypto-specific risk management strategy to address the unique risks associated with cryptoassets (such as market volatility, liquidity risks and cybersecurity threats). Investing in IT infrastructure is also key in order to have secure and resilient systems capable of handling crypto-transactions, as well as strengthening their cybersecurity measures. And of course, educating customers who may be unfamiliar with cryptoassets, to help them understand the risks and benefits of crypto-investments. ♦



TAX

Tax managers play a key role in decision-making and risk management processes



Interview with

CLAUDIA DONADON

Head of Tax & Statutory Financial Statements, **ASTRAZENECA**

“Tax governance must be intrinsic to each business decision”

Claudia Donadon spoke to Leaders League about the hot topics that pass her desk every day, and emphasized how gratifying it is to work for a group that prioritizes scientific research and access to care.

LEADERS LEAGUE: What issues does the Italian tax department at AstraZeneca deal with?

The Italian team is responsible for the fiscal management and statutory financial statements of the Italian group. As far as tax issues are concerned, we are responsible, with the support of several consulting firms, for ensuring compliance with national tax regulations, constantly monitoring legislative developments and ensuring that the company adopts proper tax practices. This is a highly relevant subject in Italy, where tax legislation is particularly complex.

The team works closely with other corporate departments, such as legal and compliance, to ensure the tax strategy adopted by the group is compatible with the company's operational and strategic needs. In addition, the team coordinates with colleagues groupwide, ensuring a global approach but one adapted to local specificities. The main activities of the tax team include the management of tax returns, tax reporting and forecasting activities, VAT-related activities, and what we more generally refer to as tax compliance. We are also in charge of monitoring and implementing all issues pertaining to transfer pricing and managing tax audits and the subsequent pre-litigation and litigation phases.

Finally, the team supports all business departments on specific projects that are launched from time to time by providing advisory support on relevant tax issues and the preparation of contractual documentation.

With regard to financial statements activities, the team is responsible for the preparation of statutory financial statements and all the preliminary and subsequent audit phases carried out by the auditing firm. This visibility, responsibility and management of financial statements fits neatly within our fiscal responsibilities, as it allows a critical examination of the correct

application of the OIC or IAS/IFRS accounting standards given the principle of derivation of taxable income from the result for the year.

What are the biggest challenges you have faced in your role at the company?

The first challenge is to make myself a technically reliable professional on a daily basis; this entails continuous training and updating, as Italy is particularly prolific in the production of regulations, which in the tax sector can be uneven, fragmented and difficult to interpret – conditions that make “legal certainty” an illusion.

The second challenge is being part of a multinational group and conveying these issues within the broader international organizational set up. Furthermore, the technical challenges that Italian tax professionals face on a daily basis must be integrated into the administrative management of resources and colleagues; this entails the ability to make highly technical language understandable to a more general audience on the operational management side, and on the other hand, the ability to place oneself in an open and proactive relationship with corporate initiatives by being an effective business partner.

Do you think that a company's tax director can play a strategic role in defining business objectives?

In my opinion, tax governance must be intrinsic to each business decision, and that is why tax managers play a key role in decision-making and risk-management processes. Tax risk management allows organizations to put in place preventive activities for risks that could have capital or reputational impacts, which is why I believe that having, as a tax manager, a strategic look at business issues is critical to allow you to preserve value for the business and thus generate value within a function that is usually considered pure cost. ♦

Financial analysis and treasury and liquidity management help ensure our brands have the resources to operate efficiently



Interview with

ALEKSANDRO OLIVEIRA
CFO, **EDSON QUEIROZ GROUP**

“Investment and expansion decisions must consider the feasibility and expected return in each area of operation”

Brazil’s Edson Queiroz Group has brands in different sectors, such as the Verdes Mares Communication System, the Nacional Gás distributor and Minalba mineral water. Its CFO, Aleksandro Oliveira, discusses the main challenges facing the finance department.

LEADERS LEAGUE: What are the main challenges for the finance department at Edson Queiroz Group?

Aleksandro Oliveira: The financial management of a conglomerate with brands in such diverse sectors as those of the Edson Queiroz Group presents unique challenges. Among them is the diversification of revenue and costs, since each business has its own structure. Additionally, regulatory and compliance issues require extra attention because each sector is governed by specific regulations. Another fundamental aspect is planning and budgeting, as aligning the finances of multiple areas can be complex. Risk management also varies by sector, as does the integration of systems, which is essential to ensure efficient communication and accurate data consolidation.

Financial analysis and tailored reporting for each segment are crucial, as well as treasury and liquidity management, which must ensure that all brands have the necessary resources to operate efficiently. Lastly, investment and expansion decisions must consider the feasibility and expected return in each area of operation. Overcoming these challenges demands a strategic approach, a deep understanding of each brand’s operations, and strong financial analysis and management skills.

How do external factors such as exchange rate fluctuations, input inflation and logistics costs impact the company’s financial management?

To manage this, GEQ adopts a series of strategies: currency hedging, using financial instruments to protect against exchange rate fluctuations; supplier and contract review, renegotiating contracts with partners to mitigate cost increases and explore more economical alternatives; price adjustments, modifying the prices of products and services to reflect rising costs without losing competitiveness; operational efficiency, investing in technology and processes to optimize logistics and reduce expenses; and

planning and forecasting, implementing robust financial planning to predict and manage the effects of exchange rate fluctuations, inflation, and logistics costs. By constantly monitoring these external factors and adjusting strategies as needed, we can minimize any negative impact and ensure financial stability.

What effect will the recent Brazilian tax reform have on Grupo Edson Queiroz’s businesses?

The tax reform could have a series of effects on GEQ’s businesses, which operate in various sectors such as communication, energy, home appliances and mineral water. It all depends on the specifics of the reform. To minimize any negative impact and take advantage of opportunities, the holding is closely monitoring the subject. We are assessing how specific changes impact each business unit and will adjust their financial and operational strategies accordingly.

How is technology being used by the company’s financial area to improve processes, make economic forecasts and inform decision-making?

The financial area of Grupo Edson Queiroz (GEQ) has leveraged technology to modernize its processes and make data-driven decisions. A significant milestone was implementing SAP S/4HANA, which offers a centralized and analytical view of all financial operations of the Holding. This solution enables more efficient resource management, process optimization, and increased productivity, in addition to bringing greater accuracy and agility to negotiations. The technological evolution of the financial area at GEQ enables continuous adaptation of processes without compromising operational stability. The harmonization of complex processes across various units and regions, combined with strong governance and an advanced technological infrastructure, strategically positions the group to face economic challenges and maximize financial efficiency in the long term. ♦

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NORTH AMERICA

CANADA

M&A

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Barclays	Geoffrey Belsher
BMO Capital Markets	Sarfraz Visram
Goldman Sachs	Michael Klym
J.P. Morgan	Marc Gagnon
RBC Capital Markets	Vito Sperduto
EXCELLENT	
1 Evercore	Jonathan Bassani, Ian Sin
Morgan Stanley	Richard Tory
2 Bank of America Merrill Lynch	Haley Mann
Citigroup	John Hastings
HSBC	Linda Seymour
TD Securities	Larry Wieseneck
HIGHLY RECOMMENDED	
BNP Paribas	JJ. McHale
Canadian Imperial Bank Of Commerce	Roman Dubczak
National Bank Financial	Thomas Bachand, Brad Spruin
Royal Bank of Canada	Trevor Gardner
Scotiabank	Dany Beauchemin, Andrew McLenan



M&A: ENERGY

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BMO Capital Markets	David Warkentin
Canadian Imperial Bank Of Commerce	Roman Dubczak
EXCELLENT	
ATB Capital Markets	Trevor Guinard
Citigroup	Kasey Fukada
Goldman Sachs	Michael Klym
Macquarie Group	Michael Silverton
National Bank Financial	Chuck Warnica
Peters & Co.	Christopher Potter
RBC Capital Markets	Matthew Stopnik
Scotiabank	Dany Beauchemin
TD Securities	Alec Clark
HIGHLY RECOMMENDED	
Cormark Securities	Erik Pederson
Haywood Securities Inc.	Clark Andrews
J.P. Morgan	David Rawlings
Raymond James Financial	Gavin McOuat, Ross Prokopy, John Willett

M&A: TMT

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Bank of America Merrill Lynch	Drew McDonald
BMO Capital Markets	David Wismer
Goldman Sachs	Kim Posnett
J.P. Morgan	David Rawlings
Morgan Stanley	Dougal Macdonald
EXCELLENT	
Barclays	Ryan Voegeli
Canadian Imperial Bank Of Commerce	Roman Dubczak
PwC	Anita McOuat
RBC Capital Markets	Brian Wang
TD Securities	Sandeep Kandola
HIGHLY RECOMMENDED	
Citigroup	Keith Lukasavich
Evercore	Jonathan Bassani
KPMG	Shez Bandukwala
National Bank Financial	Benoit Veronneau
Scotiabank	Jim Kelly

BANKING & FINANCE: REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Blake, Cassels & Graydon	Paul Belanger
McCarthy Tétrault	Marc MacMullin
EXCELLENT	
1 Davies Ward Phillips & Vineberg	Carol Pennycook
Fasken	Koker Christensen, Nicolas Faucher
Stikeman Elliott	Peter Hamilton
Torys	Blair Keefe, Jill McCutcheon
2 Borden Ladner Gervais	Stephen Redican
Goodmans	David Nadler
Norton Rose Fulbright	Marc Duquette
Osler, Hoskin & Harcourt	Victoria Graham, Lawrence Ritchie, Elizabeth Sale
HIGHLY RECOMMENDED	
Bennett Jones	Patrick Brennan, Karen J. Dawson
Burnet, Duckworth & Palmer	Katherine Pybus
Cassels Brock & Blackwell	Suhuyini Abudulai, Alison Manzer
Dentons	Dennis Wiebe
Gowling WLG	David Cohen
McMillan	Pat Forgione, Yonatan Petel

BANKING & FINANCE: TRANSACTIONAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Blake, Cassels & Graydon	Michael Birch, Michael McIntosh QC, Sébastien Vilder
McCarthy Tétrault	Marc MacMullin, Barry Ryan
EXCELLENT	
1 Davies Ward Phillips & Vineberg	Carol Pennycook, Scott R. Hyman, Joel Scoler, Sébastien Thériault, Derek Vesey, Dan Wolfensohn
Stikeman Elliott	Howard Rosenoff
Torys	Amanda Balasubramaniam, Adam Delean, Scott Kraag
2 Fasken	Andrew Jackson, David Johnson, Angela Onesi, Dev Singh
Norton Rose Fulbright	Peter Wiazowski
HIGHLY RECOMMENDED	
1 Goodmans	Michael Bertrand, David Nadler
Osler, Hoskin & Harcourt	Chris Bennett, Etienne Massicotte
2 Borden Ladner Gervais	Donald Bird, Vincent Frenette, Claudine Millette, Stephen Redican
McMillan	Eric Friedman, Jill Pereira, Yonatan Petel, James Sutcliffe, Don Waters
RECOMMENDED	
1 Bennett Jones	Patrick Brennan, Karen J. Dawson
Cassels Brock & Blackwell	Jason Arbutck, Alison Manzer, Marc Mercier, Charles Newman, Charles Rich, Jennifer Wasyluk
Dentons	Dennis Wiebe
2 Aird & Berlis	Aaron Collins, Jill Fraser
Burnet, Duckworth & Palmer	Katherine Pybus
DLA Piper	Eric Belli-Bivar, Marc Philibert
Gowling WLG	Elizabeth Burton, David Cohen



PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 McCarthy Tétrault	Linda Brown, Stephen Furlan, David Lever
Osler, Hoskin & Harcourt	Chris Bennett, Tobor Emakpor
2 Blake, Cassels & Graydon	Alain Massicotte, Jeffrey Merrick, Judy Wilson
Davies Ward Phillips & Vineberg	Robert Bauer, Carol Pennycook, Gregory Southam, Nicholas Williams
Stikeman Elliott	Patrick Duffy, Jamie Templeton
Torys	Mark Bain, Scott Kraag
EXCELLENT	
DLA Piper	Ian Bendell
Fasken	Brian Kelsall, Ella Plotkin
HIGHLY RECOMMENDED	
1 Borden Ladner Gervais	Douglas Sanders
McMillan	Timothy Murphy, Peter Willis
Norton Rose Fulbright	Douglas Buchanan QC
2 Aird & Berlis	Douglas Younger
Bennett Jones	Jason Roth
Dentons	Ilan Dunsky, Jana Mansour
Farris	Michael Allen
Goodmans	Ira Berg
Gowling WLG	David Cohen

CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 McCarthy Tétrault	Patrick Boucher, Marc MacMullin, Andrew Parker
Osler, Hoskin & Harcourt	Rosalind Hunter, Desmond Lee, Eric Levy
Stikeman Elliott	D'Arcy Nordick, Sean Vanderpol
2 Blake, Cassels & Graydon	Tim Andison, Eric Moncik, Catherine Youdan
Torys	Scott Cochlan, Rima Ramchandani, David Seville
EXCELLENT	
1 Davies Ward Phillips & Vineberg	Olivier Désilets, Robert Murphy, David Wilson
2 Goodmans	Stephen Pincus
Norton Rose Fulbright	Marcus Archer, Andrea Brewer, Elliot Shapiro
HIGHLY RECOMMENDED	
1 Fasken	Sarah Gingrich, Sean Stevens
2 Bennett Jones	Kristopher Hanc, John Piasta
Borden Ladner Gervais	Kent Kufeldt
Burnet, Duckworth & Palmer	Jeff Oke
Cassels Brock & Blackwell	Mark Bennett
Dentons	Stephanie Campbell, Bill Gilliland
McMillan	Paul Collins, Leo Raffin

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Goodmans	Robert Chadwick, Joseph Pasquariello
Osler, Hoskin & Harcourt	Marc Wasserman
EXCELLENT	
Bennett Jones	Christopher Simard, Kevin Zych
Blake, Cassels & Graydon	Bernard Boucher, Kelly Bourassa, Pamela Huff, Peter Rubin
McCarthy Tetrault	James Gage
Stikeman Elliott	Jean Fontaine, Elizabeth Pillon
Thornton Grout Finnigan	Robert Thornton
Torys	Tony DeMarinis
HIGHLY RECOMMENDED	
1 Cassels Brock & Blackwell	Shayne Kukulowicz
Davies Ward Phillips & Vineberg	Denis Ferland, Natasha MacParland, Robin Schwill
Norton Rose Fulbright	Luc Morin
2	
Borden Ladner Gervais	Marc Duchesne
Dentons	Kenneth Kraft
Fasken	Stuart Brotman, Kibben Jackson, Aubrey Kauffman, Haroon Laher, Alain Riendeau
Gowling WLG	Clifton Prophet
RECOMMENDED	
1 Aird & Berlis	Ian Aversa, D. Robb English, Steven Graff, Sanjeev Mitra
McMillan	Waël Rostom
2	
Chaitons	Harvey Chaiton
DLA Piper	Brian Davison QC
Fishman Flanz Meland Paquin	Mark Meland
Lax O'Sullivan Lisus Gottlieb	Matthew Gottlieb
Lenczner Slaght	Monique Jilesen, Matthew Lerner, Peter Osborne



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Blake, Cassels & Graydon	Paul Stepak, Mark Tonkovich, Jeffrey Trossman, Scott Wilkie
Davies Ward Phillips & Vineberg	Ian Crosbie, Elie Roth, John Ulmer, Marie-Emmanuelle Vaillancourt
Osler, Hoskin & Harcourt	Mark Brender, David Jacyk, Patrick Marley, Edward Rowe
EXCELLENT	
1 Goodmans	Carrie Smit
McCarthy Tétrault	Christian Meighen
Torys	Corrado Cardarelli, Jerald Wortsman
2	
Bennett Jones	Thomas Bauer, Darcy Moch
Stikeman Elliott	John Lorito
HIGHLY RECOMMENDED	
Borden Ladner Gervais	Pamela Cross, Craig Webster
EY Law	Daniel Sandler
Fasken	Christopher Steeves
Felesky Flynn	Brent Perry QC
Norton Rose Fulbright	Dominic Belley, Dion Legge
Thorsteinssons	Michael Colborne
RECOMMENDED	
Burnet, Duckworth & Palmer	John Brussa, Heather DiGregorio
Dentons	Mark Woltersdorf
Gowling WLG	Paul Carezza, John Sorensen
McMillan	Michael Friedman, Todd Miller
VALUABLE PRACTICE	
Aird & Berlis	Francesco Gucciardo
Baker McKenzie	Jacques Bernier
Deloitte	Mike Collinge, Olivier Fournier, Joel Scheuerman
KPMG	Lucia Iacovelli
PwC	Patrick Lindsay

FUND FORMATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Davies Ward Phillips & Vineberg	Patrick Barry, Sarbjit Basra
Osler, Hoskin & Harcourt	Andrew Aziz, John Black
Torys	Amy Johnson-Spina
EXCELLENT	
1 Stikeman Elliott	Joel Binder, Alix d'Anglejan-Chatillon, Jeffrey Elliott
2 Bennett Jones	Jason Roth
Blake, Cassels & Graydon	Jeff Glass, Kevin Rusli
McCarthy Tétrault	Andrew Armstrong, Sean Sadler
HIGHLY RECOMMENDED	
Borden Ladner Gervais	Lynn McGrade
DLA Piper	Ian Bendell
Farris	Maria McKenzie
Fasken	François Brais, Stephen Erlichman, John Kruk
Goodmans	John Connon
Gowling WLG	Ted Betts
McMillan	Michael Burns, Jason Chertin
Norton Rose Fulbright	Jay LeMoine

MEXICO

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Galicia Abogados	Maurice Berkman, Manuel Galicia, Rosemarie McLaren, Arturo Perdomo, Humberto Perez, Guillermo Perez, Rodrigo Rivera
Ritch, Mueller y Nicolau	Thomas Mueller-Gastell, Luis Nicolau Gutiérrez, Jean Paul Farah, Pablo Perezalonso
2	
Creel, García-Cuéllar, Aiza y Enríquez	Carlos Aiza
Mijares, Angoitia, Cortés y Fuentes	Manuel Echave, Francisco Ibáñez, Ricardo Maldonado, Martín Sánchez
Nader Hayaux & Goebel	Julian Garza, Hans Goebel, Michell Nader
EXCELLENT	
Greenberg Traurig	Juan Manuel González, José Raz Guzman
Pérez-Llorca	José Ignacio Rivero, Bernardo Reyes, Luis Mancera
White & Case	Juan Antonio Martín, Sean Goldstein
HIGHLY RECOMMENDED	
Bbg - Bello, Gallardo, Bonequi y García	Miguel Gallardo, Javier Perez, Juan Manuel Sancho, Alejandro Stamoglou
Chávez Vargas Abogados	José Antonio Chávez
DLA Piper Mexico	Diego Martínez, Edgar Romo
Garrigues Mexico	David Jiménez, Mario Juárez, Gabriela Perez Sierra
Jones Day	Manuel Romano
Kuri Breña, Sánchez Ugarte y Aznar	Guillermo Garay, Daniel Kuri Breña, Bernardo Luna
Robles Miaja Abogados	Maria Luisa Petricioli, Rafael Robles Miaja
RECOMMENDED	
Basham Ringe y Correa	Miguel Angel Peralta, Pedro Said
Blanco Carrillo	Diego Blanco
Cannizzo	Carlo Cannizzo, Marco Cannizzo, Stefano Amato
CMS Woodhouse Lorente Ludlow	César Lechuga, Fernando Nava, Raul Zepeda
Creel Abogados	Carlos Creel
Cuatrecasas México	León López, Gustavo Robles, Gizeh Polo, Mariana Campos, Jose Higinio Núñez
Cuesta Campos	Hugo Cuesta, Azucena Marin
Del Castillo y Castro Abogados	Alfonso Castro
Gaxiola Calvo	Jorge Gaxiola
Hogan Lovells	Federico de Noriega
Holland & Knight	Alejandro Landa Thierry

Santamarina y Steta	Juan Carlos Machorro
SMPS Legal	Maria Esther Rey, Iván Pérez Correa
Von Wobeser y Sierra	Luis Burgueño, Alberto Córdoba
VALUABLE PRACTICE	
Casares Carrillo Abogados	Antonio Casares
DeForest Abogados	Rodrigo Márquez, Sandra Naveda, Fernando Ruiz, Gustavo Zepeda Ruíz
Deloitte Legal Mexico	Ramón Bravo, Diego Valdés
EY Mexico	Pablo Enriquez, Leonora Olmedo
FLAG	Adrián Cabrero, Boris Otto
García Velasco & García De Luca	Gonzalo García Velasco
Goodrich Riquelme y Asociados	Agustín Urdapilleta
Jáuregui y Del Valle	Luis Balderas, Luis Flores
Müggenburg Gorchos y Peñalosa	Luis Gerardo Ramírez Villela
Pérez Correa Gonzalez	Fernando Eraña, Luis Gonzalez, Jorge Labastida
Rapa - Ruiz Ahumada Palazuelos	Jose Ruiz Lopez
Sánchez-Labrador & López Martínez	Diego Sánchez-Labrador, Víctor López
Trujillo Abogados	Oscar Arroyo

FINTECH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Albanesi Tech Legal Consulting	Victoria Albanesi
Creel, García-Cuellar, Aiza Y Enriquez	Jean Michel Enriquez, Juan Carlos Ollivier
Crs Legal	Diego Arzamendi Caso
Nader Hayaux & Goebel	Adrian Lopez
EXCELLENT	
Bgbg - Bello, Gallardo, Bonequi y García	Miguel Gallardo, Javier Pérez, Juan Carlos Tejado
Chevez Ruiz Zamarripa y Cia.	Valentin Ibarra
Galicia Abogados	Manuel Galicia, Arturo Perdomo, Humberto Perez
Greenberg Traurig	Arturo Pérez-Estrada
Legal Paradox	Carlos Valderrama Narvaez
Pérez-Llorca	José Ignacio Rivero, Luis Mancera
HIGHLY RECOMMENDED	
Basham Ringe y Correa	Miguel Angel Peralta, Pedro Said
Chávez Vargas Abogados	Fernando Serrallonga, Alejandro Carreño
Davara Abogados	Isabel Davara
Innovaciones Legales	Héctor Alejandro Atondo Siu, David Sanchez Rosales
Legal Project	Pamela Soto
Pérez Correa Gonzalez y Asociados	Fernando Eraña, Emilio Carrillo
Ritch, Mueller y Nicolau	Pablo Perezalonso Eguia, Eduardo Triulzi
Sánchez-Labrador & López Martínez	Diego Sánchez-Labrador, Víctor López, Ernesto Santiago Guerrero
White & Case	Eduardo Flores, Juan Antono Martin, Andrés Mosqueira
RECOMMENDED	
Cannizzo	Stefano Amato, Enrique García
EY Mexico	Pablo Enriquez, Leonora Olmedo, Tatiana Treviño
Jáuregui y Del Valle	Luis Balderas
Kuri Breña, Sánchez Ugarte y Aznar	Rodrigo López Márquez
Mijares, Angoitia, Cortés y Fuentes	Ignacio Armida Beguerisse



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Chevez Ruiz Zamarripa Y Cia.	Iván Moguel, Ricardo Rendón
Creel, García-Cuéllar, Aiza Y Enríquez	Jorge Correa, Alejandro Santoyo, Omar Zuñiga
EXCELLENT	
1 Basham Ringe y Correa	Gerardo Nieto, Gil Zenteno, Alejandro Barrera, Sergio Barajas, Victor Barajas, Franciso Matus, Norberto Ruiz
Galicia Abogados	Gabriela Pellón, Federico Scheffler, Edson Uribe, Denise Lester, Eduardo Michan
Ritch, Mueller y Nicolau	Oscar A. López Velarde, Santiago Llano Zapatero
Skatt	Viviana Belaunzáran, Rodrigo Covarrubias, Luis García, Felipe Mendoza, Uriel Olvera, Jaime Rojas, Ronaldo Moya
Turanzas Bravo & Ambrosi	Francisco Ortega, Pedro Ramirez, Angel Turanzas
2 Baker McKenzie	
EY Mexico	Manuel F. Solano, José Pizarro-Suárez
Jáuregui Y Del Valle	Luis Del Valle, Oscar Paz
HIGHLY RECOMMENDED	
1 Anaya Abogados	Edgar Anaya, Fabiola Díaz
Arias Y Meurinne	Luis Eduardo Meurinne
Garrigues México	Abel Mejía-Cosenza, Francisco Barajas, Guillermo Villaseñor, Manuel Llaca, Mariana Eguiarte, Ricardo Fernández De Arellano, Ricardo León-Santacruz
Martin, Isla & Pickering abogados	Ricardo Martín González
Muñoz, Manzo Y Ocampo	Federico Groenewold, Alejo Muñoz
Nader Hayaux & Goebel	Ana Paula Pardo L., Adalberto Valadez
Natera	Christian Natera
Parás Asesores Fiscales	Alejandro Guizar
2 Creel Abogados	
Foley Arena	Roberto Arena, Fernando Camarena
Jones Day	Rodrigo Gomez
Kavanagh Gorozpe	Paul Kavanagh
Mijares, Angoitia, Cortés Y Fuentes	Nora Morales Rodríguez, Enrique Ramírez Figueroa, Manuel Tamez
Ortiz Abogados Tributarios	Gabriel Ortiz
Pérez Robles	Arturo Pérez Robles
PwC Mexico	Mauricio Hurtado
RECOMMENDED	
Cuatrecasas México	Juan David Mina
DLA Piper Mexico	Guillermo Aguayo

Hogan Lovells	Jaime Espinoza de los Monteros, Arturo Tiburcio
Holland & Knight	Mario Barrera, Eugenio Grageda, Ricardo Ibarra
Ortiz, Sosa Y Asociados	Miguel Ortiz
Santamarina Y Steta	Mariano Calderon
SMPS Legal	Francisco Carbajal, Luis Curiel Piña, Jorge San Martin
Tena Abogados	Rafael Tena
Von Wobeser Y Sierra	Alejandro J. Torres Rivero, Fernando Moreno

VALUABLE PRACTICE

Béndiksen Law	Jaime Bendiksen
Bettinger Asesores	Herbert Bettinger García
C&C Asesores	Alfredo Castilleja, Ricardo García de Alba, Jorge Pasquel
Calderon Gonzalez Y Carvajal	Alejandro Calderon Aguilera
Calvo Nicolau Y Márquez Cristerna	Enrique Calvo Nicolau, Oscar Marquez
Catalán, Fonseca, Morales Y Cia	César Catalán Sánchez
Cuevas Abogados	Isabel Albo Fernández, Diego Cuevas Estandía
DeForest Abogados	Wilberg García Heres, Jaime Lopez y Porras, Rodrigo Marquez, Alejandro Salas
Deloitte Legal Mexico	Ricardo Gonzalez Orta, Mauricio Martínez, Hugo Romero
Dm Tax	Raymundo Dominguez Marin
Haynes And Boone	Edgar Klee
Ibáñez Parkman	Eduardo Castillo
Ramirez Gutierrez Azpe Rodriguez Rivero Y Hurtad	Rosario Huet
Rizo, Erreguerena y Garza-Cantú	José Miguel Erreguerena Albaitero

GALICIA ABOGADOS: DIFFERENCE-MAKING EXPERTS



Gabriela Pellon

Key Figure(s): Denise Lester, Eduardo Michan, Gabriela Pellon, Federico Scheffler and Edson Uribe
Established: 1994

Track record: Galicia is recognized for its in-depth knowledge of the national tax system and international tax treaties. The team advises banking, infrastructure and energy companies on the review and optimization of their financial models, with the objective of analyzing the application of tax provisions in cases of investment and disinvestment of projects.

Team & differentiation: The firm has a wealth of experience handling tax audits on transfer pricing, financial systems, international taxation and digital services, among others. Its extensive knowledge of alternative dispute resolution procedures means it not only offers effective solutions to resolve cases, but also preserves a good working relationship with the tax authorities, thanks to an emphasis on open and cooperative dialogue.

MARTÍN, ISLA & PICKERING ABOGADOS: SPECIALIST TAX SOLUTIONS



Ricardo Martín González

Key Figure(s): Ricardo Martín González
Established: 2018

Track record: Martín, Isla & Pickering, which specializes in a range of distinct practice areas, is always ready to offer personalized, high-quality legal services tailored to the needs of its clients. The firm stands out for its commitment is to building trust and ensuring satisfaction, consistently exceeding expectations at every opportunity.

Team & differentiation: The firm's tax department is renowned for its exceptional expertise across diverse taxation areas. Serving both national and international clients, it excels in foreign trade, alternative dispute resolution – including robust defenses and conclusive agreements with the taxpayer ombudsman – as well as managing amparo proceedings and navigating complex litigation related to tax issues.



TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Basham Ringe y Correa	Gerardo Nieto, Gil Zenteno, Alejandro Barrera, Sergio Barajas, Victor Barajas, Franciso Matus, Norberto Ruiz
Chevez Ruiz Zamarripa y Cia.	Manuel Sainz
EXCELLENT	
Arias y Meurinne	Pedro Arias
Baker McKenzie	Jorge Narváez-Hásfura, Luis Carbajo
Jones Day	Rodrigo Gomez
Martín, Isla & Pickering abogados	Ricardo Martín González
Mijares, Angoitia, Cortés Y Fuentes	Enrique Ramírez Figueroa
PwC Mexico	Fernando Lorenzo
Turanzas Bravo & Ambrosi	Angel Turanzas
HIGHLY RECOMMENDED	
Creel, García-Cuéllar, Aiza y Enríquez	Luis Vazquez R.
Garrigues Mexico	Manuel Llaca
Jáuregui y Del Valle	Luis Del Valle, Luis Carballo, Josemaría Ferez
Natera	Christian Natera
Skatt	Julia Castillo
RECOMMENDED	
Bettinger Asesores	Diego Lopez, Desiree Corral
Cannizzo	Roberto Cannizzo, Andrés Mascarúa
CMS Woodhouse Lorente Ludlow	Ángel Escalante
Hogan Lovells	Arturo Tiburcio
Holland & Knight	Mario Barrera
Ortiz Abogados Tributarios	Gabriel Ortiz
Parás Asesores Fiscales	Mariana Covarrubias, Antonio Gómez del Campo, Alejandro Guizar
SMPS Legal	Luis Curiel Piña
Tena Abogados	Rafael Tena

VALUABLE PRACTICE

C&C Asesores	Alfredo Castilleja, Ricardo García de Alba, Jorge Pasquel
Cuevas Abogados	Isabel Albo, Diego Cuevas
DLA Piper Mexico	Guillermo Aguayo
EY Mexico	Jorge Libreros, Oscar Ortíz, Manuel Solano
Galicia Abogados	Denise Lester, Edson Uribe
Ibáñez Parkman	Eduardo Castillo
Rapa - Ruiz Ahumada Palazuelos	Ricardo Ahumada
Rmr Abogados	Reginaldo Montaña
Solis y Asociados	Christian Solis
Kavanagh Gorozpe	Paul Kavanagh
Von Wobeser y Sierra	Alejandro Torres, Fernando Moreno, Luis Torres

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Basham Ringe y Correa	Victor Barajas, Alejandro Barrera
Turanzas Bravo & Ambrosi	Mauricio Bravo, Pedro Ramirez
EXCELLENT	
Baker McKenzie	Jorge Narváez-Hásfura, Javier Ordoñez
Chevez Ruiz Zamarripa Y Cia.	Alfredo Sanchez
Garrigues México	Abel F. Mejia, Ricardo León
MET	Manuel Tron
HIGHLY RECOMMENDED	
Brook & Cano	Arturo Brook, Mauricio Cano
Galicia Abogados	Gabriela Pellon
RECOMMENDED	
Anaya Abogados	Fabiola Díaz
Holland & Knight	Eugenio Grageda
Muñoz, Manzo Y Ocampo	Federico Groenewold, Gyselle San Martin

USA

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INVESTMENTS & EXITS

Best Venture Capital Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Mayfield Fund	Navin Chaddha
Ribbit Capital	Micky Malka
Sequoia Capital	Roelof Botha, Douglas Leone, Alfred Lin, Michael Moritz
EXCELLENT	
Accel	Andrew Braccia, Sameer Gandhi, Ryan Sweeney
Addition	Lee Fixel
Andreessen Horowitz	Chris Dixon, David George, Ben Horowitz, Jeff Jordan
Benchmark	Peter Fenton, Chetan Puttagunta, Erick Vishria
Founder Collective	David Frankel
Greylock Partners	Reid Hoffman
Notable Capital	Hans Tung
Redpoint Ventures	Satish Dharmaraj, Elliot Geidt, Scott Raney
Union Square Ventures	Fred Wilson
Y Combinator	Garry Tan
HIGHLY RECOMMENDED	
Bessemer Venture Partners	Charles Birnbaum, Jeremy Levine, Elliott Robinson
Charles River Ventures (CRV)	Murat Bicer, Max Gazor, Saar Gur
Founders Fund	Brian Singerman, Peter Thiel
New Enterprise Associates	Scott Sandell
Pear VC	Mar Hershenson, Pejman Nozad
Primary Ventures Partners	Ben Sun
RECOMMENDED	
Battery Ventures	Roger Lee
Emergence Capital	Santi Subotovsky
Felicis Ventures	Aydin Senkut
Firstmark Capital	Rick Heitzmann
Greenoaks Capital	Neil Mehta
Index Ventures	Martin Mignot, Shardul Shah, Mike Volpi
Khosla Ventures	Vinod Khosla
Kleiner Perkins	Mamoon Hamid

ENERGY & NATURAL RESOURCES

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Randy Bayless, Brad Hutchinson, Jason Satsky
Citi	Michael Jamieson
Goldman Sachs	Suhail Sikhtian
Lazard	Pablo Hernandez Schmidt-Tophoff
UBS	George Manahilov
EXCELLENT	
1 Guggenheim Securities	Allen Otto
J.P. Morgan	Robert Keepers
Moelis & Company	Martin Houston
Royal Bank of Canada	David Levin
2 Jefferies	William Marko
KPMG	Angie Gildea
RBC Capital Markets	Nick Woodruff
Société Générale	Ben Koehler
HIGHLY RECOMMENDED	
Barclays	John Plaster
BMO Capital Markets	Jonathan Hackett, Rahim Bapoo, Shabari Nayak
Evercore	Shaun Finnie
Morgan Stanley	Christopher Mize
Piper Sandler	James Baker, Mike Dillahunt
TD Securities	Robert Pierce
Tenoaks Energy Advisors	BJ Brandenberger, Lindsay Sherrer, Jason Webb
Tudor, Pickering, Holt & Co	Paul Perea



HEALTHCARE & LIFE SCIENCES

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Centerview Partners	Michael Muntner, Stuart Smith
Citi	Jason Jun
Goldman Sachs	Sonia Gupta, Matthew Leskowitz
J.P. Morgan	Mike Gaito, Christopher Gartin
Morgan Stanley	Joseph Modisett
EXCELLENT	
1 BofA Securities	Bruno Stembaum
Deutsche Bank	Trey Hanlan
Greenhill & Co.	Richard Jacobsen Jr.
Guggenheim Securities	Jeffrey Kirshner, Todd Richter
Jefferies	Real Leclerc
2	
Barclays	Naeem Merchant, Lisa Rogers
Evercore	François Maisonrouge
Lazard	Michael Wiggins
Piper Sandler	Peter Day, J.P. Peltier
PJT Partners	Tom Davidson
UBS Investment Bank	Les Franks, Matt Schainker
HIGHLY RECOMMENDED	
Cain Brothers	Jill Frew, James Moloney
Moelis & Company	Amy Chen, Ryan Bell
Perella Weinberg Partners	Jason Forschler, Philippe McAuliffe, Christopher O'Connor
Raymond James Financial	Eric Francois
Rothschild & Co	Alex Mironov, Matthew O'Donnell
SVB Financial Group	Kale Frank
William Blair	Brent Felitto, Steve Tole

INDUSTRIALS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Joe Messina
Citi	Susan Manuelle
Goldman Sachs	Matt McClure
J.P. Morgan	Charles Bouckaert
Lazard	Robert Frost
EXCELLENT	
Baird	Joel Cohen, Joseph Packee
Barclays	John Lange, Spyros Svoronos
Evercore	Anthony Magro
Guggenheim Securities	Onur Eken, John Welsh
Jefferies	David Bradley
Lincoln International	Tom Williams
Morgan Stanley	John Church, Joe Kistler
HIGHLY RECOMMENDED	
Centerview Partners	Gayle Turk
Deutsche Bank	Mustafa Hafeez
Greenhill & Co.	Stephen Cruise, David Hunt
Harris Williams & Co.	Patrick McNulty
Houlihan Lokey	Bill Peluchowski
Moelis & Company	Greg Starkins
Rothschild & Co	Adam Reeder
UBS Investment Bank	Eric Moskal

**RETAIL & CONSUMER GOODS****Best Investment Banks**

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BofA Securities	Lisa Clyde, Tucker Williamson
Jefferies	Vinay Prabhu
Rothschild & Co	David Mell
EXCELLENT	
1 Centerview Partners	Kenneth Berliner
Goldman Sachs	Karen Levin
2 Deloitte	Rod Sides, Anthony Waelter
Houlihan Lokey	Jay Novak
Lazard	David Iverson
RBC Capital Markets	Marco Habert, Matthew Stopnik, Jim Wolfe
HIGHLY RECOMMENDED	
Barclays	Lowell Strug
Citi	Craig Vallorano
J.P. Morgan	Dana Weinstein
Morgan Stanley	Kristen Rossi
UBS Investment Bank	Solon Kentas
RECOMMENDED	
Baird	Glen Clarke
Evercore	Wilco Faessen
Guggenheim Partners	Sean Daugherty, Peter Moses
Harris Williams & Co.	John Neuner
Piper Sandler	Damon Chandik, Janica Lane
William Blair	Adam Filkin

TMT

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Sam Britton, Jason Tofsky
J.P. Morgan	Jennifer Nason, Fred Turpin, Scott Wilcoxon
Morgan Stanley	Michael Grimes
Qatalyst Partners	George Boutros
EXCELLENT	
1 Barclays	Abhishek Singhal
BofA Securities	David Fishman
LionTree Advisors	Aryeh Bourkoff
Raymond James Financial	Brendan Ryan
2	
Citi	Mark Keene
Evercore	Naveen Nataraj
Houlihan Lokey	Keith Skirbe
Lazard	Garrett Baker
Needham & Company	Jack Iacovone, Pooyan Mehdizadeh
Wells Fargo Securities	Gerry Walters
HIGHLY RECOMMENDED	
Centerview Partners	David Hess
Deutsche Bank	Ajay Shah
Jefferies	Phil Berkowitz, Cameron Lester
RBC Capital Markets	Matthew Stopnik, Jim Wolfe



PRIVATE EQUITY

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Andre Alfaro
EXCELLENT	
1 BofA Securities	Jae Lee
J.P. Morgan	Andrew Tuthill
Morgan Stanley	William Sanders
2	
Houlihan Lokey	John Mavredakis, Kevin Salmini
Lazard	Kevan Comstock, Stephen Salyer, Steven Tipler
William Blair	Brandon Lower
HIGHLY RECOMMENDED	
1	
Citi	Cary Kochman
Deutsche Bank	Kent Penwell
Jefferies	Jeffrey Greenip
2	
Evercore	Saul Goodman
Harris Williams & Co.	Bruce Kelleher
Lincoln International	Franklin Harris
Raymond James Financial	David Clark
Truist Securities	Michael Carter
RECOMMENDED	
Guggenheim Securities	Jonathan Cary, Christopher Macios
Moelis & Company	Tarik Rguem
RBC Capital Markets	Matthew Stopnik, Jim Wolfe

RESTRUCTURING

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Evercore	Daniel Aronson, Roopesh Shah, David Ying
Jefferies	Jeffrey Finger, Michael O'Hara
EXCELLENT	
Ducera Partners	Michael Kramer
Guggenheim Securities	Ronen Bojmel
Houlihan Lokey	John-Paul Hanson, David Hilty, Eric Siegert
Lazard	Andrew Torgove
Moelis & Company	Thane Carlston, William Derrough
Perella Weinberg Partners	Bruce Mendelsohn
PJT Partners	Steve Zelin
Rothschild & Co	Andrew Yearley
HIGHLY RECOMMENDED	
Centerview Partners	Karn Chopra, Sam Greene, Marc Puntus
GLC Advisors	Soren Reynertson
Goldman Sachs	Keith Braun
Greenhill & Co.	Neil Augustine, Eric Mendelsohn
Miller Buckfire	Matthew Rodrigue
Piper Sandler	Todd Snyder
PJ Solomon	Irtiaz Ahmad, Aryeh Sand
UBS Investment Bank	Michael Camacho

**BANKING & FINANCE: REGULATORY****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Cleary Gottlieb Steen & Hamilton	Derek Bush
Davis Polk & Wardwell	Randall Guynn, Annette Nazareth
Sullivan & Cromwell	Mitchell Eitel, Michael Wiseman
EXCELLENT	
Covington & Burling	Bruce Bennett, Michael Nonaka
Debevoise & Plimpton	Satish Kini, Gregory Lyons
Simpson Thacher & Bartlett	Lee Meyerson
Skadden, Arps, Slate, Meagher & Flom	Jamie Boucher
HIGHLY RECOMMENDED	
A&O Shearman	Reena Sahni
Arnold & Porter	David Freeman, Jr
Cadwalader, Wickersham & Taft	Jed Miller
Latham & Watkins	Alan Avery
Mayer Brown	Steven Kaplan
Morrison & Foerster	Rick Fischer
RECOMMENDED	
Ballard Spahr	Alan Kaplinsky
Hogan Lovells	Richard Schaberg
Ropes & Gray	Paul Scrivano
Schulte Roth & Zabel	Donald Mosher, Julian Rainero, Craig Warkol
WilmerHale	Franca Harris Gutierrez

BANKING & FINANCE: TRANSACTIONAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cahill Gordon & Reindel	James Clark, William Hartnett
Davis Polk & Wardwell	James Florack, Jason Kyrwood
Kirkland & Ellis	Christopher Butler, Linda Myers, Jay Ptashek
Simpson Thacher & Bartlett	Patrick Ryan
2 Cravath, Swaine & Moore	Michael Goldman, Stephen Kessing, George Zobitz
Latham & Watkins	Greg Robins, Daniel Seale
Weil, Gotshal & Manges	Daniel Dokos, Douglas Urquhart
EXCELLENT	
1 Debevoise & Plimpton	Jeffrey Ross
Milbank	Carlos Albarracín
2 Skadden, Arps, Slate, Meagher & Flom	Seth Jacobson
White & Case	Eric Leicht
HIGHLY RECOMMENDED	
Cleary Gottlieb Steen & Hamilton	Duane McLaughlin, Amy Shapiro
Gibson, Dunn & Crutcher	Aaron Adams, Linda Curtis
Mayer Brown	Paul Jorissen, J. Bradley Keck, Angela Ulum
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring
Ropes & Gray	Stefanie Birkmann, Byung Choi
RECOMMENDED	
A&O Shearman	Jake Mincemoyer, Maura O'Sullivan
Fried Frank Harris Shriver & Jacobson	Simon Wedgbury
Hogan Lovells	Deborah Staudinger
Jones Day	Brett Barragate, Jayant Tambe
King & Spalding	Carolyn Alford
McGuireWoods	Kevin McGinnis
Morgan, Lewis & Bockius	Thomas Mellor, Edwin Smith
Paul Hastings	John Cobb, Jennifer Yount
Proskauer Rose	Andrew Bettwy, Ron Franklin
Sidley Austin	Kevin Blauch
Sullivan & Cromwell	Ari Blaut, John Estes, Neal McKnight
Willkie Farr & Gallagher	Viktor Okasmaa



ACQUISITION FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cahill Gordon & Reindel	James Clark, William Hartnett
Davis Polk & Wardwell	James Florack, Sartaj Gill, Jason Kyrwood
Kirkland & Ellis	Christopher Butler, Linda Myers, Jay Ptashek
Simpson Thacher & Bartlett	James Cross, Patrick Ryan
2 Cravath, Swaine & Moore	Craig Arcella, Michael Goldman, Joseph Zavaglia, George Zobitz
Latham & Watkins	Manu Gayatrinath, Greg Robins, Daniel Seale
Weil, Gotshal & Manges	Daniel Dokos, Douglas Urquhart
Wachtell, Lipton, Rosen & Katz	Eric Rosof
EXCELLENT	
1 Debevoise & Plimpton	David Brittenham, Jeffrey Ross
Milbank	Drew Fine
2 Ropes & Gray	Stefanie Birkmann, Byung Choi
Skadden, Arps, Slate, Meagher & Flom	Seth Jacobson, Sarah Ward
HIGHLY RECOMMENDED	
A&O Shearman	Maura O'Sullivan
White & Case	Eric Leicht
Cleary Gottlieb Steen & Hamilton	Duane McLaughlin, Margaret Peponis, Amy Shapiro
Fried, Frank, Harris, Shriver & Jacobson	Christian Nahr, William Reindel
Gibson, Dunn & Crutcher	Aaron Adams, Linda Curtis
Mayer Brown	David Duffee, Matthew O'Meara, Scott Zemser
Paul Hastings	John Cobb
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring
Sidley Austin	Angela Fontana
Sullivan & Cromwell	Ari Blaut, John Estes, Neal McKnight
Willkie Farr & Gallagher	Viktor Okasmaa
RECOMMENDED	
Jones Day	Brett Barragate
King & Spalding	Carolyn Alford, William Fuller, Ellen Maria Snare
Proskauer Rose	Stephen Boyko, Justin Breen, Steven Ellis

DEBT CAPITAL MARKETS (DCM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cleary Gottlieb Steen & Hamilton	Craig Brod, Jeffrey Karpf
Cravath, Swaine & Moore	Craig Arcella, Stephen Burns, William Fogg, Andrew Pitts
Davis Polk & Wardwell	Maurice Blanco, Richard Truesdell
Simpson Thacher & Bartlett	Arthur Robinson
2 Skadden, Arps, Slate, Meagher & Flom	David Goldschmidt, Michael Zeidel
Sullivan & Cromwell	Catherine Clarkin, Robert Downes, Sarah Payne
EXCELLENT	
1 Cahill Gordon & Reindel	James Clark, William Hartnett
Mayer Brown	Edward Best, Anna Pinedo
Kirkland & Ellis	Robert Hayward, Joshua Korff, Christian Nagler
Latham & Watkins	Ian Schuman
2 A&O Shearman	Ilijir Mujalovic
Debevoise & Plimpton	Matthew Kaplan, Steven Slutzky
Gibson, Dunn & Crutcher	Andrew Fabens, Hillary Holmes, Stewart McDowell, Peter Wardle
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring, John Kennedy
Weil, Gotshal & Manges	Frank Adams, Corey Chivers, Heather Emmel
HIGHLY RECOMMENDED	
Fried, Frank, Harris, Shriver & Jacobson	Daniel Bursky
Jones Day	Brett Barragate, Christopher Kelly
Milbank	Marcelo Mottes
Sidley Austin	Edward Petrosky
RECOMMENDED	
Arnold & Porter	Teresa Johnson, Christopher Peterson
Baker Botts	Joshua Davidson
Hogan Lovells	Eve Howard
Hunton Andrews Kurth	Courtney Butler, Susan Failla, Peter O'Brien
King & Spalding	Keith Townsend
Vinson & Elkins	David Palmer Oelman, Matthew Strock
Wachtell, Lipton, Rosen & Katz	Gregory Pessin
White & Case	John Vetterli
Winston & Strawn	David Sakowitz
VALUABLE PRACTICE	
Dechert	Thomas Friedmann, David Rosenthal
Morrison & Foerster	Gavin Grover, Scott Lesmes
Paul Hastings	Frank Lopez, Eric Sibbitt
Proskauer Rose	Peter Fass, Steven Lichtenfeld
WilmerHale	Brian Johnson, David Westenberg



EQUITY CAPITAL MARKETS (ECM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Davis Polk & Wardwell	Maurice Blanco, Michael Kaplan, Richard Truesdell
Latham & Watkins	Ian Schuman
Simpson Thacher & Bartlett	Arthur Robinson
2 Cleary Gottlieb Steen & Hamilton	Craig Brod, Jeffrey Karpf
Cooley	Charlie Kim, David Peinsipp
Cravath, Swaine & Moore	Craig Arcella, Stephen Burns, William Fogg, Andrew Pitts
Skadden, Arps, Slate, Meagher & Flom	David Goldschmidt, Michael Zeidel
EXCELLENT	
A&O Shearman	Ilijir Mujalovic
Kirkland & Ellis	Robert Hayward, Joshua Korff
Paul, Weiss, Rifkind, Wharton & Garrison	Gregory Ezring
Ropes & Gray	Craig Marcus, Patrick O'Brien, Paul Tropp
Sullivan & Cromwell	Catherine Clarkin, Robert Downes
HIGHLY RECOMMENDED	
Debevoise & Plimpton	Matthew Kaplan, Steven Slutzky
Fried, Frank, Harris, Shriver & Jacobson	Daniel Bursky
Goodwin Procter	Daniel Adams
Hogan Lovells	Eve Howard
Vinson & Elkins	David Palmer Oelman, Matthew Strock
White & Case	John Vetterli
Weil, Gotshal & Manges	Alexander Lynch
Wilson Sonsini Goodrich Rosati	Allison Spinner
RECOMMENDED	
Baker Botts	Joshua Davidson
Dechert	Thomas Friedmann, David Rosenthal
Fenwick & West	Robert A. Freedman
Freshfields Bruckhaus Deringer	Valerie Ford Jacob
Gibson, Dunn & Crutcher	Andrew Fabens, Hillary Holmes, Stewart McDowell, Peter Wardle
Mayer Brown	Edward Best
Milbank	Marcelo Mottes
Paul Hastings	Frank Lopez
Sidley Austin	Edward Petrosky

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Akin Gump Strauss Hauer & Feld	Ira Dizengoff, Philip Dublin, Abid Qureshi
Davis Polk & Wardwell	Donald Bernstein, Marshall Huebner, Damian Schaible
Kirkland & Ellis	Edward Sassower, James Sprayregen
Milbank	Dennis Dunne
Paul, Weiss, Rifkind, Wharton & Garrison	Paul Basta, Andrew Rosenberg
Weil, Gotshal & Manges	Matt Barr, Gary Holtzer, Ray Schrock
2 Latham & Watkins	David Hammerman, George Davis, Caroline Reckler
White & Case	John Cunningham, Thomas Lauria
EXCELLENT	
Brown Rudnick	Robert Stark
Cleary Gottlieb Steen & Hamilton	Richard Cooper, Sean O'Neal, Lisa Schweitzer
Kramer Levin Naftalis & Frankel	Kenneth Eckstein, Thomas Moers Mayer
Morrison & Foerster	Jennifer Marines, Lorenzo Marinuzzi
Skadden, Arps, Slate, Meagher & Flom	Paul Leake
Wachtell, Lipton, Rosen & Katz	Richard Mason
Willkie Farr & Gallagher	Matthew Feldman, Rachel Strickland
HIGHLY RECOMMENDED	
Debevoise & Plimpton	Natasha Labovitz, Sidney Levinson
Jones Day	Bruce Bennett
Pachulski Stang Ziehl & Jones	Laura Davis Jones, Richard Pachulski
Paul Hastings	Luc Despins, Jayme Goldstein, Kristopher Hansen, Justin Rawlins
Proskauer Rose	Martin Bienenstock



USA

RECOMMENDED

Gibson, Dunn & Crutcher	David Feldman, Scott Greenberg, Jeffrey Krause, Michael Rosenthal
Kasowitz Benson Torres	David Rosner, Matthew Stein
Morgan, Lewis & Bockius	Jennifer Feldsher, Andrew Gallo, John Goodchild III
Quinn Emanuel Urquhart & Sullivan	Susheel Kirpalani
Simpson Thacher & Bartlett	Sandeep Qusba, Michael Torkin
Stroock & Stroock & Lavan	Jeffrey Lowenthal

VALUABLE PRACTICE

Arnold & Porter	Michael Messersmith
Cravath, Swaine & Moore	George Zobitz, Paul Zumbro
Dechert	Allan Brilliant
Hogan Lovells	Christopher Donoho, Ronald Silverman, Richard Wynne
Hughes Hubbard & Reed	Kathryn Coleman, Christopher Kiplok
Katten Muchin Rosenman	Steven Reisman, Peter Siddiqui
Ktbs Law	Kenneth Klee, Michael Tuchin
Mayer Brown	Adam Paul, Brian Trust, Matthew Wargin
Norton Rose Fulbright	Jason Boland, Ryan Manns, Howard Seife
O'Melveny & Myers	Peter Friedman, John Rapisardi
Ropes & Gray	Mark Bane, Gregg Galardi
Schulte Roth & Zabel	Adam Harris, Douglas Mintz
Sidley Austin	Stephen E. Hessler
Sullivan & Cromwell	James Bromley, Andrew Dietderich
Vinson & Elkins	David Meyer, Bill Wallander

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cleary Gottlieb Steen & Hamilton	Jason Factor, Diana Wollman
Cravath, Swaine & Moore	Stephen Gordon
Davis Polk & Wardwell	David Schnabel
Kirkland & Ellis	Todd Maynes, Dean Shulman
Simpson Thacher & Bartlett	Nancy Mehlman
Skadden, Arps, Slate, Meagher & Flom	Eric B. Sensenbrenner, Hal Hicks
2	
Debevoise & Plimpton	Peter Furci, Peter Schuur
Paul, Weiss, Rifkind, Wharton & Garrison	Brad Okun, Scott Sontag
Sullivan & Cromwell	Davis J. Wang, Isaac J. Wheeler
Wachtell, Lipton, Rosen & Katz	Deborah Paul, Jodi Schwartz
Weil, Gotshal & Manges	Joe Pari
EXCELLENT	
Eversheds Sutherland	Jeffrey Friedman
Fried, Frank, Harris, Shriver & Jacobson	Alan Kaden, David Shapiro
Gibson, Dunn & Crutcher	Eric Sloan
Latham & Watkins	David Della Rocca, Joseph Krosnoble, Jiyeon Lee-Lim
Mayer Brown	James Barry, Jason Bazar
McDermott Will & Emery	Jane Wells May
HIGHLY RECOMMENDED	
A&O Shearman	Christopher Harrison, Larry Crouch
Fenwick & West	Adam Halpern
Morgan, Lewis & Bockius	Barton Bassett, Daniel Nelson
Paul Hastings	Joseph Opich
Proskauer Rose	Ira Bogner
White & Case	Kim Marie Boylan
Ropes & Gray	Elaine Murphy
Sidley Austin	Laura Barzilai, Robert Kreitman, Bridget O'Neill
Vinson & Elkins	George Gerachis
RECOMMENDED	
Baker McKenzie	Melinda Phelan
Cadwalader, Wickersham & Taft	Linda Swartz
Clifford Chance	Avrohom Gelber, James Gouwar, David Moldenhauer, Philip Wagman



USA

Covington & Burling	Michael Caballero, Daniel Luchsinger
Dechert	Joshua Milgrim
Milbank	Russell Kestenbaum
O'Melveny & Myers	Jeff Walbridge
Steptoe & Johnson	Philip West, Lisa Zarlenga
Willkie Farr & Gallagher	Christopher Peters
VALUABLE PRACTICE	
Alston & Bird	Kendall Houghton
Baker Botts	Derek Green
Goodwin	Neal Sandford
Ivins, Phillips & Barker	Jeffrey Moeller, Leslie Schneider
Jones Day	Joseph A. Goldman, Scott Levine, Edward T. Kennedy
Miller & Chevalier Chartered	Layla Asali, Kevin Kenworthy
Schulte Roth & Zabel	Shlomo Twerski, Alan Waldenburg

RESTRUCTURING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
AlixPartners	Lisa Donohue
Alvarez & Marsal	Jeffery Stegenga
FTI Consulting NY	Michael Eisenband, Carlyn Taylor
EXCELLENT	
Accordion	Andrew Hede
Berkeley Research Group	Christopher Kearns
CohnReznick	James H. Aronoff
Evercore	Gregory Berube
Guggenheim Securities	Brendan Hayes
Kroll	Anthony Berkus
Miller Buckfire	James Doak
Opportune	David Baggett
Raymond James Financial	Jacob Czarnick
SSG Capital Advisors	Mark E. Chesen

FUND FORMATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Debevoise & Plimpton	David Schwartz, Rebecca Silberstein
Kirkland & Ellis	John O'Neil
Simpson Thacher & Bartlett	Michael Wolitzer
EXCELLENT	
1 Fried, Frank, Harris, Shriver & Jacobson	Lawrence Barshay, Kenneth Rosh
Ropes & Gray	Leigh Fraser, Morri Weinberg
2 Cleary Gottlieb Steen & Hamilton	Adrian Leipsic, Elizabeth Lenas
Paul, Weiss, Rifkind, Wharton & Garrison	Udi Grofman, Marco Masotti
Proskauer Rose	Howard Beber, Stephen Mears, Robin Painter, Chip Parsons, David Tegeler
Weil, Gotshal & Manges	Jonathon Soler
HIGHLY RECOMMENDED	
Davis Polk & Wardwell	Michael Hong, Leor Landa, Nora M. Jordan
Gibson Dunn	Jennifer Bellah Maguire, Shukie Grossman, Edward Sopher
Goodwin	John Ferguson, Paul Verbese
Latham & Watkins	Andrea Schwartzman
RECOMMENDED	
Akin Gump Strauss Hauer & Feld	Prakash Mehta, Stephen Vine
Cooley	John Dado
Covington & Burling	Michael Paul Reed
Morgan, Lewis & Bockius	Roger Joseph, Timothy Levin, Courtney Nowell, Jedd Wider
Paul Hastings	Josh Sternoff
Schulte Roth & Zabel	Stephanie Breslow, David Efron, David Nissenbaum
Willkie Farr & Gallagher	Phillip Isom, Margery Neale, Lior Ohayon

**PROJECT FINANCE: LENDER-SIDE****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Latham & Watkins	Jeffrey Greenberg
Milbank	Daniel Bartfeld
White & Case	Nandan Nelivigi
EXCELLENT	
1 Mayer Brown	Paul Astolfi, Robert Goldberg, Joseph Seliga
Norton Rose Fulbright	Benjamin Koenigsberg, Keith Martin
2 A&O Shearman	Cynthia Urda Kassis, Kent Rowey
Kirkland & Ellis	Rohit Chaudhry
O'Melveny & Myers	Eric Richards, Gregory Thorpe
Sidley Austin	Irving Rotter, Cliff Vrielink
Skadden, Arps, Slate, Meagher & Flom	Lance Brasher
Winston & Strawn	Alan Hoffman, Richard P. Puttré, Michael Pikiel
HIGHLY RECOMMENDED	
Bracewell	Thomas Tomlinson
Clifford Chance	Lori Ann Bean
Hunton Andrews Kurth	Jeffrey Schroeder
Orrick, Herrington & Sutcliffe	Daniel Mathews, Blake Winburne
Paul Hastings	Bob Kartheiser
Simpson Thacher & Bartlett	David Lieberman
Vinson & Elkins	Kaam Sahely
RECOMMENDED	
Ashurst	Betty Cerini
DLA Piper	Robert Gruendel
Freshfields Bruckhaus Deringer	Melissa Raciti-Knapp
Hogan Lovells	Jorge Diaz-Silveira
McGuireWoods	Brian Kelly
Morrison & Foerster	Frederick Jenney
Pillsbury Winthrop Shaw Pittman	Robert James
Sullivan & Cromwell	Christopher Mann, Inosi Nyatta

PROJECT FINANCE: SPONSOR-SIDE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Latham & Watkins	Jeffrey Greenberg
Milbank	Daniel Bartfeld
White & Case	Nandan Nelivigi
EXCELLENT	
1 Mayer Brown	Paul Astolfi, Robert Goldberg, Joseph Seliga
Norton Rose Fulbright	Benjamin Koenigsberg, Keith Martin
2	
A&O Shearman	Cynthia Urda Kassis, Kent Rowey
O'Melveny & Myers	Eric Richards, Gregory Thorpe
Kirkland & Ellis	Rohit Chaudhry
Orrick, Herrington & Sutcliffe	Daniel Mathews, Blake Winburne
Skadden, Arps, Slate, Meagher & Flom	Lance Brasher
Sullivan & Cromwell	Christopher Mann, Inosi Nyatta
Vinson & Elkins	Kaam Sahely
HIGHLY RECOMMENDED	
Bracewell	Thomas Tomlinson
Cleary Gottlieb Steen & Hamilton	Adam Brenneman, Chantal Kordula, Jeffrey Lewis
Clifford Chance	Lori Ann Bean
DLA Piper	Gregory Smith
Morgan, Lewis & Bockius	Richard Filosa, John Klauberg
Sidley Austin	Irving Rotter, Cliff Vrielink
RECOMMENDED	
Hogan Lovells	Jorge Diaz-Silveira
Hunton Andrews Kurth	Jeffrey Schroeder
Pillsbury Winthrop Shaw Pittman	Robert James
Winston & Strawn	Alan Hoffman
VALUABLE PRACTICE	
Akin Gump Strauss Hauer & Feld	Zachary Wittenberg
Baker McKenzie	José Antonio Morán, James O'Brien, Clyde Rankin III
Freshfields Bruckhaus Deringer	Melissa Raciti-Knapp
King & Spalding	Scott Greer
Paul Hastings	Bob Kartheiser

CENTRAL AMERICA

COSTA RICA

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CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Consortium Legal	Rafael Luna, Diego Salto
Facio & Cañas	José María Oreamuno, Adrián Torrealba
EXCELLENT	
Arias	Carlos Camacho, Carolina Flores
BLP	Luis Chacón
EY Law Central America	Rafael Sayagués
HIGHLY RECOMMENDED	
Aguilar Castillo Love	John Aguilar-Quesada
Alta Batalla	Rodrigo Zelaya
ECIJA	Mariela Hernández
Lang & Asociados	Henry Lang
Magnalex Abogados	Victor Mora
RECOMMENDED	
Central Law	Randall Quirós Bustamante
Colbs Estudio Legal	Sebastián Jiménez
KPMG Costa Rica	Cristina Sansonetti
Nassar Abogados	Tomas Nassar
Sfera Legal	Robert van der Putten

GUATEMALA

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CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Consortium Legal	Mario Estuardo Archila, Alfredo Rodríguez
Mayora & Mayora S.C.	Eduardo Mayora, Juan Carlos Casellas
EXCELLENT	
Alta Qil + 4 Abogados	José Quiñones
Arias Law	Ximena Tercero
HIGHLY RECOMMENDED	
A.D. Sosa & Soto S.C.	Einar Klanderud
Blp Legal	Elisa Lacs, Jorge Arenales
Carrillo & Asociados	Alfonso Carrillo
Deloitte Legal Guatemala	Estuardo Paganini
Sfera Legal	Christian Michelangeli

PANAMA

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CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
EXCELLENT	
Galindo, Arias & López - Gala	Edgar Herrera, Anna Cristina Valdes
Morgan & Morgan	Jose Rafael Reyes
Rivera Bolivar & Castañedas	José Javier Rivera Jimenez, Javier Said Acuña Rivera
Valdés Mora & Asociados	Camilo Valdés Mora
HIGHLY RECOMMENDED	
Alfaro, Ferrer & Ramírez - Afra	Alejandro Alemán
Anzola Robles & Asociados	Ramón Anzola, José Antonio Brenes
Arias, Fábrega & Fábrega - Arifa	Estif Aparicio, Ricardo Arango, Jazmín Solís
Deloitte Panamá	Desiree Esaa
FT International Law Firm	Paolo Ferrari
KPMG Panamá	Jair Montúfar
Prime Solutions - Tax & Legal	Giovanna Bernal
RC Tax Consulting	Adolfo Campos
RECOMMENDED	
BDO	Rafael Rivera, Malvis Mina
Delvalle, Escalona, Levy & Corró - Delco	Diego Corró
Fabrega Molino	José Juan Marquez, José Agustin Preciado
López Morales & Chiari Abogados	Hernando Chiari
PwC Panamá	Yaremis Pérez

SOUTH AMERICA

ARGENTINA

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Bruchou & Funes de Rioja	Hugo N. L. Bruzone
2 Beccar Varela	Maximiliano D'Auro, Luciana Denegri, Daniel Levi, Pablo Torretta
Bomchil	Fermin Caride, María Victoria Funes, Patricio Martin, María Victoria Tuculet
EXCELLENT	
1 Dla Piper Argentina	Marcelo Etchebarne, Alejandro Noblía, Justo Segura, Guillermo Cabanellas
Marval, O'Farrell & Mairal	Santiago Carregal
Pérez Alati, Grondona, Benites & Arntsen	Alan Arnsten, Gabriela Grigioni, Mariano Grondona, Diego Serrano
Tavarone, Rovelli, Salim & Miani	Julieta de Ruggiero, Francisco Molina, Marcelo Tavarone, Federico Salim
TCA Tanoira Cassagne	Rocío Carrica, Alexia Rosenthal, Jaime Uranga, Ignacio Criado
2 Allende & Brea	Jorge Mayora, Carlos Melhem
MHR Abogados	Martín Lepiane, José Martínez de Hoz (n), Jimena Vega Olmos
Mitrani Caballero & Ruiz Moreno Abogados	Julio Martínez, Matías Olcese, Diego Parise, Mercedes Rodríguez
HIGHLY RECOMMENDED	
Cerolini & Ferrari Abogados	Agustín Cerolini
Errecondo Gonzalez & Funes Abogados	Javier Errecondo, Baruki Gonzalez, Facundo Goslino
Nicholson & Cano Abogados	Mario Oscar Kenny, Emiliano R. Silva
Salaverri, Burgio, Wetzler & Malbrán	Diego Salaverri, Germán Wetzler Malbrán
Zang, Bergel & Viñes Abogados	María Angélica Grisolia, Francisco J. Roggero, Carolina Zang
RECOMMENDED	
Alfaro Abogados	Carlos Enrique Alfaro
Bullo Abogados	Gustavo Javier Torassa
Croz Tax & Legal	Hernán Carassai
Estudio O'Farrell	Sebastián Luegmayer, Uriel O'Farrell
Hope Duggan & Silva	Rufino Arce, Juan Duggan
Lanfranco, Castro Madero & Gramajo	Fermin Castro Madero, Mariano Gramajo
VALUABLE PRACTICE	
Baker McKenzie	Gabriel Gómez
Candioti Gatto Bicain & Ocantos	Alejandro Vogelmann
Estudio Bunge – Bunge, Smith & Luchía Puig	Agustín Bunge, Diego C. Bunge, Pedro Menendez
Estudio Levene	Carolina Arroyo
EY	Jorge Garnier
Richards Cardinal Tützer Zabala Zaefferer	Hernán Camarero
Severgnini Robiola Grinberg & Tombeur	Héctor Grinberg, Carlos Tombeur

**FINTECH****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Allende & Brea	Pablo Andrés Palazzi, Jorge I. Mayora, Carlos Melhem
Beccar Varela	Daniel Levi, María Shakespear, Pablo Torretta
Marval, O'Farrell & Mairal	Juan M. Diehl Moreno
TCA Tanoira Cassagne	Rocío Carrica, Luis Merello, Alexia Rosenthal, Manuel Tanoira
EXCELLENT	
1 Pérez Alati, Grondona, Benites & Arntsen	Gabriela Grigioni, Diego Serrano
Tavarone, Rovelli, Salim & Miani	Julieta de Ruggiero, Marcelo R. Tavarone
2	
Bomchil	Fermín Caride, María Victoria Funes, María Victoria Tuculet
Errecondo Gonzalez & Funes Abogados	Saturnino Funes, Baruki Gonzalez, Facundo Goslino
Estudio O'Farrell	Sebastián Luegmayer
Gpg Advisory Partners	Santiago Mora
HIGHLY RECOMMENDED	
A&F Allende & Ferrante Abogados	Lisandro Allende, Ignacio Nantillo
Barreiro, Oliva, De Luca, Jaca & Nicastro Abogados	Lucía López-Laxague, Gonzalo Oliva Beltrán, Patricio Juan Trench, Dolores Gallo
Cerolini & Ferrari Abogados	Agustín Cerolini
Estudio Bunge – Bunge, Smith & Luchía Puig	Agustín Bunge, Diego César Bunge, Pedro Menéndez
RECOMMENDED	
Baker Mckenzi	Gabriel Gómez Giglio
Estudio Garrido Abogados	Gustavo Garrido, Raúl Granillo Ocampo (h)
Mitrani Caballero & Ruiz Moreno Abogados	Matías Olcese
VALUABLE PRACTICE	
Dentons Rattagan Arocena	Ricardo Balestra
Richards Cardinal Tützer Zabala Zaefferer	Hernán Camarero

STARTUPS & INNOVATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Marval, O'Farrell & Mairal	Hernan Slemenson, Pablo Viñals
TCA Tanoira Cassagne	Manuel Tanoira
EXCELLENT	
Estudio Garrido Abogados	Gustavo Garrido, Lucas Granillo
Pérez Alati, Grondona, Benites & Arntsen	P. Eugenio Aramburu, Santiago Daireaux
HIGHLY RECOMMENDED	
Estudio Garrido Abogados	Gustavo Garrido, Lucas Granillo
Pérez Alati, Grondona, Benites & Arntsen	P. Eugenio Aramburu, Santiago Daireaux
RECOMMENDED	
Beccar Varela	María Shakespear
Bruchou & Funes de Rioja	Santiago Pedro Balbi
DLA Piper Argentina	Antonio Arias
Estudio Bunge – Bunge, Smith & Luchía Puig	Agustín Bunge, Cristian Lacoste, Pedro Menéndez
Salaberren & López Sansón	Sebastián López Sansón

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Mcewan	Juan McEwan
EXCELLENT	
Allende & Brea	Raúl Fratantoni, Nicolás Procopio
Bruchou & Funes de Rioja	Ezequiel Lipovetzky
Marval, O'Farrell & Mairal	Gabriel Gotlib, Walter Keiniger
HIGHLY RECOMMENDED	
Canosa	Javier Canosa
D'Alessandro Tax	Valeria D'Alessandro
RECOMMENDED	
Asorey & Navarrine Abogados	Rubén Asorey
Baker McKenzie	Martin Barreiro
Croz Tax & Legal	Hernán Carassai, Esteban Domínguez, Pablo Roberts
Mitrani Caballero & Ruiz Moreno Abogados	Corina Laudato
Rosso Alba Francia & Asociados	Cecilia Burgos, Cristian E. Rosso Alba
Salaberren & López Sansón	Sebastián López Sansón



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bruchou & Funes de Rioja	Liban Kusa, Ezequiel Lipovetzky, Nicolás Nogueira Catellini, Daniela Rey
Marval, O'Farrell & Mairal	Gabriel Gotlib, María Inés Brandt, Walter Keiniger, Fernando Vaquero
EXCELLENT	
Beccar Varela	María de los Ángeles Olano, Santiago Montezanti
Bomchil	Ariadna L. Artopoulos, Mariano Ballone, Alejandro E. Messineo, Guillermo Teijeiro
Pérez Alati, Grondona, Benites & Arntsen	Manuel Benites, Facundo Fernández Santos, Andrés M. Galíndez, Luis Marcelo Núñez
HIGHLY RECOMMENDED	
Allende & Brea	Raúl Fratantoni, Nicolás Procopio
Baker McKenzie	Martín Barreiro
Brons & Salas	Leandro Cáceres
Estudio O'Farrell	Guillermo Lalanne, Miguel Tesón
Mitrani Caballero & Ruiz Moreno Abogados	Gloria Gurbista, Corina Laudato, Juan Iglesias Mamone
Rosso Alba Francia & Asociados	Cristian E. Rosso Alba, Juan Marcos Rougés
Salaberren & López Sansón	Sebastián López Sansón
RECOMMENDED	
Abeledo Gottheil Abogados	Gabriela Inés Buratti, Eduardo Raúl Mujica
Asorey & Navarrine	Rubén Asorey
Beretta Godoy	Omar Beretta, Mariela Sas
Bulit Goñi Lema	Enrique Bulit Goñi, Rodrigo Lema
Estudio Tarsitano, Gimenez, Lifrieri & Pampliega	María Inés Giménez, Alberto Tarsitano
MHR Abogados	Maximiliano Batista
Tavarone, Rovelli, Salim & Miani	Gastón Miani
VALUABLE PRACTICE	
Andersen Argentina	Juan Astibia, Luis María Flores Giménez, Bartolomé Homar Más
Candiotti Gatto Bicain & Ocantos	Javier Gatto Bicain
Croz Tax & Legal	Esteban Domínguez, Pablo Roberts
D'Alessandro Tax	Valeria D'Alessandro
Dla Piper Argentina	Augusto Mancinelli
Estudio Garrido Abogados	María Cancio
EY	Sergio Caveggia, María Amelia Frade
FBA Tax	Ignacio Fernandez Borzese
Luna Requena Abogados Tributaristas	Alvaro Luna Requena
Nicholson y Cano Abogados	Cecilia Martin
Richards, Cardinal, Tützer, Zabala & Zaefferer	Tomás Balzano
Zang, Bergel & Viñes Abogados	Diego Embón

BOLIVIA

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Dentons Guevara & Gutiérrez	Enrique Barrios, Ramiro Guevara, Jorge Luis Inchauste
Moreno Baldivieso	Andrés Moreno, Teddy Mercado
EXCELLENT	
Bufete Aguirre, Quintanilla, Soria & Nishizawa - BAQSN	Santiago A. Nishizawa Takano, Eduardo Quintanilla Ballivián
Criales & Urcullo	Javier Urcullo
Indacochea & Asociados	Alonso Indacochea, Mariana Pereira, Ana Carola Muñoz, Leonardo Azurduy
PPO	Carlos Pinto
HIGHLY RECOMMENDED	
Becerra de la Roca Donoso & Asociados	Mauricio Becerra de la Roca
C.R. & F. Rojas – Abogados	María del Carmen Ballivian, Elizabeth Landivar, Sandra Salinas
Julio Gemio Asociados	Sergio Bustillo Ayala, Franz Chávez Gonzáles, Julio Gemio Montes de Oca
Würth Bedoya Costa Du Rels Abogados	Fernando Bedoya
RECOMMENDED	
Inchauste & Navarro	Juan Inchauste
Villegas Aldazosa Y Asociados Soc Civ	Sergio Dávila Corrales
Wayar & Von Borries Abogados	Mauricio Dávila Jordan, Fernando Lemaitre Pastor, Javier Romero Mendizabal, Bernardo A. Wayar Caballero

JULIO GEMIO ASOCIADOS: FINANCE AND COMMERCE PROFESSIONALS



Julio Gemio

Key Figure(s): Julio Gemio
Established: 2020

Track record: Boutique law firm specializing in financial legal advice and consultancy, unique in operating under the guidelines of ISO 31022. It concentrates on practice areas such as administrative and regulatory law, corporate governance, labor law, cooperative societies and insurance and reinsurance. The firm has clients in different sectors among which are investment companies, banks, technology companies and real estate companies.

Team & differentiation: Founding partner Julio Gemio created his firm after more than 20 years of legal practice related to financial matters at the financial system supervisory authority (ASFI). The team he assembled has extensive experience in banking/finance, corporate, supervision and financial control. The firm combines knowledge of the public and private sectors with its extensive track record in financial sector regulation and its associated services.



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Araujo & Forgues	Jaime Araujo, Jannine Forgues
Benítez Rivas, Pérez & Asociados	Elbio Pérez
PPO	Pablo Ordoñez
Villegas Aldazosa Y Asociados Soc Civ	Álvaro Villegas Aldazosa
EXCELLENT	
Dentons Guevara & Gutiérrez	Mauricio Dalman
Inchauste & Navarro	Fidel Navarro Claros
Indacochea & Asociados	Candys Dorado, Mariana Pereira, Alonso Indacochea
Moreno Baldivieso	Rodrigo Burgos, Moisés Blanco
HIGHLY RECOMMENDED	
Bufete Aguirre, Quintanilla, Soria & Nishizawa - BAQSN	Mauricio Torrico Galindo
C.R. & F. Rojas – Abogados	Diego Rojas
Criales & Urcullo	Luis Valda
Wayar & Von Borries Abogados	Mauricio Dávila Jordan

INDACOCHEA & ASOCIADOS: LEGAL TEAM OF BUSINESS EXPERTS



Alonso Indacochea
Pardo de Zela

Key Figure(s): Alonso Indacochea Pardo de Zela, Mariana Pereira Nava, Andere Indacochea Pardo de Zela and Anwar Farah Montero

Established: 1991

Track record: The firm has developed redoubtable expertise in complex corporate transactions, advising on foreign investment mandates, including mergers and acquisitions, incorporations and capital increases. It also advises on labor and social security compliance, financial services regulations and provides ongoing tax advice to clients. Banco Nacional De Bolivia S.A., Imcruz Comercial S.A. and EFG Bank are clients.

Team & differentiation: Alonso Indacochea heads the corporate and legaltech teams, and is an key advisor to the financial team. Indacochea furnishes comprehensive strategies for foreign investment and project finance transactions. Mariana Pereira is in charge of the banking & finance area, leading financing projects in the country, as well as incorporations, mergers and acquisitions of commercial companies, corporate restructurings and tax planning.

BRAZIL

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WEALTH MANAGEMENT

Best Family Offices

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 G5 Partners	Renato Klarnet, André Benchimol
Turim MFO	Leonardo Martins Moraes, Eduardo Gomes de Almeida
2 Pragma	Luiz Francisco Guerra, Aloisio Camargo, Beny Schinazi
We Capital	Carolina Falzoni
Wright Capital Wealth Management	Alexandre Abud, Alexandre Gottlieb Lindenbojm, Fernanda Camargo
EXCELLENT	
Julius Baer	Natália Destro
Portofino Multi Family Office	Carolina Giovanella
UBS Consenso	Mari Yoshioka
HIGLY RECOMMENDED	
1 Carpa Family Office	Ian Dubugras
Lifetime Gestora de Recursos	Liliana Berthier, Vitor Caretoni, Natalia Szyfman
One Wealth Management	Pedro Henrique Vendramini, Fernando Diniz, Fabiano Ferrari
Vêneto Family Office	Carlos Henrique Chaves Pessoa, Fernando Luiz Damasceno, Bernardo Pereira Ottoni
WHG	Limerci Cavariani, Amanda Tavares
2 JGP	Eduardo Ruhman, Guilherme Araujo
TAG Investimentos	Thiago de Castro, André Leite, Marco Bismarchi
RECOMMENDED	
Araújo Fontes	José Benevides Romano
ASA Investments	Sergio Mitsuo Vilela
Astor Capital	Rodrigo Queiroz Frota, Francisco Morel, Alexandre Frota
Berkana	Luiz Carlos Moreira Lima, Daniel Ferdinand Cardoso Calier, Lucas Souza Silva
Brainvest	Fernando Gelman, Jan Gunnar Karsten, Dennis Kac
Galapagos Taler	Mari Emmanouilides, Paulo Colaferro, Richard Ziliotto
Perfin	Suzana Vescovi
Sten Gestão Patrimonial	Pedro Olmo, Savio Barros, Bruno Rodrigues
TNA Gestão Patrimonial	Ricardo Taboação, Veronica Nieckele, Roberto Luiz Corrêa da Fonseca



WEALTH MANAGEMENT

Best Private Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
BTG Pactual	Rogério Pessoa, Mariana Oiticica
Itaú Private Bank	Fernando Beyruti
Santander Private Banking	Luciana Guaspari O. Bragança
EXCELLENT	
Banco do Brasil Private	Guilherme Alexandre Rossi, Josue Espindola
Banco Safra	Sérgio Penchas, Kelly Fuoco
Bradesco Private Bank	Augusto Miranda, Márcio Renato Ribeiro, Juliana Laham
HIGHLY RECOMMENDED	
UBS Consenso	Yuri Freitas
XP Private	Renato Folino
RECOMMENDED	
Citi	Eduardo Ventura
Genial	Claudio Massari

REAL ESTATE

Best Investment Fund Managers

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BTG Pactual	Fernando Crestana, Michel Wurman
Capitânia Investimentos	Ricardo Quintero
Kinea Investimentos	Carlos Martins, Flávio Cagno
RBR Asset Management	Ricardo Almendra, Guilherme Bueno Netto, Caio Castro
Vinci Partners	Leandro Bousquet, Rodrigo Coelho, Ilan Nigri
XP Asset Management	Pedro Carraz, André Masetti
EXCELLENT	
Bresco	Carlos Javier Betancourt
Hedge Investments	Alexandre Machado, João Phelipe Toazza, Mauro Caramé Dahruj

Real Estate Patria Investimentos	Rodrigo Abbud, Ken Wainer, Vitor Martins
TRX	Luiz Augusto F. do Amaral, José Alves Neto
Valora Investimentos	Alessandro Vedrossi, Daniel Pegorini
HIGHLY RECOMMENDED	
Banco Safra	Marcus Vinicius Fernandes
Jive Mauá	Luiz Fernando Figueiredo, Brunno Bagnariolli
Rio Bravo Investimentos	Gustavo Franco
Vectis	Alexandre Aoude, Laercio Boaventura
RECOMMENDED	
Bradesco Asset Management	Luiz Eugenio Junqueira Figueiredo
Brookfield Business Partners	Roberto Perroni
Genial	André Schwartz, Rafael Vasconcelos
Guardian Asset	Gustavo Asdourian
Hemisfério Sul Investimentos	Rafael Mazzini, Maximo Lima
Iridium Gestão	Gabriel Porto, Rafael Yunes, Obede Rodrigues
JPP Asset	Daniel Pinheiro
Oliveira Trust	Antonio Amaro, José Alexandre Costa de Freitas
Ourinvest	Bruce Thomas Philips
REC Gestão de Recursos	Moise Politi
Riza Asset	Daniel Lemos
TG Core Asset	Diego Siqueira Santos, Pedro Ernesto Bragança Bites Leão
VALUABLE PRACTICE	
Banco Fator	João Antônio Lopes Filho
Inter	Alexandre Riccio
Tivio Capital	Adriano Mantesso, Victor Cioban
NOTABLE PRACTICE	
Hectare	Lucas Elmor, Tales Prado Furlanetti S. Silva
Hines	Elena Gonzalez, Katia Varalla Levy
Itaú	Miltom d'Ávila
Santander	Sandro Gamba
Votorantim Asset Management	Silvia Benvenuti



EQUITY CAPITAL MARKETS (ECM)

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Bradesco BBI	Claudia Bollina Mesquita, Felipe Thut
BTG Pactual	Fabio Nazari
Itaú BBA	Renata Dominguez
EXCELLENT	
BofA Securities	Hans Lin, Douglas Oliveira
Citi	Marcelo Millen
Goldman Sachs	Thiago Bortoluci
JP Morgan	Felipe Barros Barreto Aidar
Santander	José Pedro Leite da Costa
UBS BB	João Carlos Floriano
XP Investimentos	Vitor Saraiva, Kristian Orberg
HIGHLY RECOMMENDED	
Banco Safra	João Paulo Feneberg Torres
Morgan Stanley	Tiago Pessoa, Alessandro Zema
RECOMMENDED	
Banco ABC Brasil	Gustavo Bellon, Ricardo Rocha
Caixa Econômica Federal	Gabriel Dutra Cardozo, Sérgio Bini
Scotiabank	Leandro Salles Santos
VALUABLE PRACTICE	
ALFA	André Novellino Natale
Banco BV	Jorge Ball
BNP Paribas	Tiago Cesar
BR Partners	Danilo Catarucci, Livia Endo, Marcella Marcondes
Genial	Osvaldo Casado Jr., Mikael Martins

DEBT CAPITAL MARKETS (DCM)

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
1 Itaú BBA	Guilherme Maranhão, Gustavo Porto, Felipe Wilberg
2 Bradesco BBI	Andre Carvalho, Felipe Thut
BTG Pactual	Daniel Vaz, Kaian Ferraz
Santander	Cassiano Barbosa
UBS BB	Samy Podlubny, Sylvia Coutinho, Carlos Belinger
XP Investimentos	Pedro Mesquita
EXCELLENT	
Banco ABC Brasil	Gustavo Bellon, Ricardo Rocha
Banco BV	João Frizzo
Banco Safra	Thiago Pellicciari
BR Partners	Danilo Catarucci, Gustavo Guedes
HIGHLY RECOMMENDED	
ALFA	Pedro Henrique Silva
Bocom BBM	Pedro Caldas, Leandro Nogueira
Caixa Econômica Federal	Ronny Peterson Costa, Gabriel Dutra Cardozo
Citi	Eduardo Miras
Guide Investimentos	Luis Gustavo Pereira
RECOMMENDED	
Banco Inter	João Vitor Menin
Banco Modal	Bernardo Obadia
BNP Paribas	Enrico Castro, Gilberto Kfourì
JP Morgan	Ricardo Leoni
Morgan Stanley	Tiago Pessoa, Alessandro Zema
VALUABLE PRACTICE	
Banco BMG	Daniel Karam
Banco BS2	Marcio Paulino de Paiva
BofA Securities	Nuno Filipe Martins
Crédit Agricole	Yves-Marie Gayet, Cyrille Brunotte
Credit Suisse Group	Rodrigo Fittipaldi Rocha
Daycoval	Renato Otranto
Genial	Oswaldo Casado Jr., Mikael Martins
Rabobank	Adriana Sodré Gouveia
RB Capital	Adalbero Cavalcanti
NOTABLE PRACTICE	
Barclays Brasil	Alex Araujo
Goldman Sachs	Silvio Valdissera
Haitong	Miguel Guiomar, Eduardo Bierrenbach, Rogerio Graziottin
NuInvest	Arthur Vieira



INDEPENDENT ADVISORS: DEBT CAPITAL MARKETS (DCM)

Best Consulting Firms

The firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
Artica	Eduardo Correa
Criteria	Lutfala Wadhy Neto
EQI	Priscilla Scherer
JK Capital	Rafael Campos
FG/A	Luis Gustavo Torrano Correa, Juliano Merlotto, Willian Orzari Hernandes
Galapos	Maurício Polesi Bergamaschi, Fábio Vitola
IGC	Amanda Rangel
Imeri	Carlos Marcelo
JGP	Alexandre Romeiro, Diego Maurell
Olimpia Partner	Richard Rainer
RGS	Victor Barreira

PRIVATE EQUITY

Best Investment Funds

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Advent International	Patrice Etlin, Victor Beattie
Crescera Capital	Daniel Borghi
General Atlantic	Frederico Carvalho, Martin Escobari
Kinea Investimentos	Cristiano Gioia Lauretti
Patria Investments	Ricardo Scavazza
Vinci Partners	Carlos Eduardo Martins e Silva, Gabriel Felzenszwalb
Warburg Pincus	Henrique Muramoto, Piero Minardi
EXCELLENT	
EB Capital	Eduardo Sirotsky Melzer, Luciana Antonini Ribeiro, Pedro Parente
H.I.G. Capital	Fernando Marques Oliveira, Marcelo Hudik F de Albuquerque
L Catterton	Julio Babecki, Peter Lohken
Mubadala Capital	Oscar Fahlgren, Ricardo Paes
Riverwood Capital	Joaquim Lima
XP Asset Management	Gustavo Pires

HIGHLY RECOMMENDED

Actis Capital	Davi Carvalho Mota
Aqua Capital	Sebastian Popik
Axxon Group	Fábio Maranhão, Nicolas Wollak
Brookfield Business Partners	Alexandre Thiollier
Canada Pension Plan Investment Board (CPPIB)	Tania Sztamfater Chocolat, Ricardo Szejf
D1 Capital Partners	Jeremy Katz
DGF Investimentos	Frederico Greve, Sidney Chameh
DSK Capital	Diego Stark, Felipe Fonseca Pereira
GEF Capital Partners	Alexandre Alvim, Anibal Wadih
GIC Private Limited	Eduardo de Mesquita Samara, Wolfgang Schwerdtle
SPX Capital	Fernando Borges
Starboard Asset	Paulo Thiago Mendonça
TreeCorp Investiments	Bruno D'Ancona, Danilo Just Soares, Luis Filipe Lomonaco

RECOMMENDED

Angra Partners	Alberto Guth, Sergio Brasil
BlackRock	Carlos Massaru Takahashi, Karina Saade
Fir Capital	Guilherme Emrich
Gávea Investimentos	Amaury Bier, Arminio Fraga Neto, Luiz Henrique Fraga
SK Tarpon	Marcelo Lima, Vasco Oliveira
TCV	Tim Hoag, Tyler Flint

VALUABLE PRACTICE

3G Capital	Carlos Alberto Sicupira, Jorge Paulo Lemann, Marcel Telles
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NOTABLE PRACTICE

CapSur Capital	Marcel Arins
GP Investments	Antonio Bonchristiano
Invesco	Marty Flanagan
Stratus Private Equity	Álvaro Gonçalves
Victoria Capital Partners	Carlos Garcia

IPO READINESS

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Jon Marcus
EY	Luiz Sérgio Vieira
KPMG	Sidney Ito
PwC	Alessandro Marchesino
EXCELLENT	
BDO Brasil	David Fernandes, Luiz Fernandes Carvalho Tenório, Luiz Gustavo Pereira dos Santos, Raul Corrêa da Silva
Grant Thornton	João Rafael Belo de Araujo Filho, Marco Aurélio Paulino Neves, Leonardo Maia
IRKO Hirashima	Humberto Linaris, Eduardo Luque, Poliana Hespagnol, Ruy Luiz de Paula
PP&C Auditores Independentes	Marcos Rodrigues, Aline Poiani
HIGHLY RECOMMENDED	
Baker Tilly Brasil	Henrique Premoli
Crowe Brasil	Marcelo Lico, Ricardo Julio Rodil
Mazars	Eduardo Cabrera, Rodrigo Viñau
RSM Brasil	Laercio Soto



FINANCIAL AUDITS

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Marcelo Magalhães Fernandes
EY	Luiz Sérgio Vieira
KPMG	Carlos Pires
PwC	Fabio Cajazeira
EXCELLENT	
BDO	David Fernandes, Marisa de Albuquerque, Viviene Alves Bauer
Grant Thornton	Octavio Zampirolo
IRKO Hirashima	Eduardo Luque, Poliana Hespanhol
PP&C Auditores Independentes	Giácómo de Paula
RSM	Fernando Medeiros
HIGHLY RECOMMENDED	
Baker Tilly	Fábio Muralo
Crowe	Marcelo Lico, Sergio Oliveira, Fabio Debiaze, Luciana Toniolo
Mazars	Paulo Misse
Russell Bedford	Jorge Cereja, Moacir Laureço de Jesus
RECOMMENDED	
CLA	Thiago Brehmer
Ecovis WFA	André José Valério, Robson Izabel, Antonio Rocha
HLB	Luís Antônio Villanova, Rogério Rokembach
Premium Bravo	Amanda Castilho
Protiviti	Bruno Giometti
UHY Bendoraytes	Franklin Bendoraytes, Geysa Bendoraytes, Sergio Bendoraytes
VALUABLE PRACTICE	
Alvarez & Marsal	Eduardo Magalhães
Berkan	Bradlei Ricardo Moretti, Tatiane Schmitz
MCS Markup	Walter Neumayer, Romulo Caputo, Tatiana Martins
Moore	Hildebrando Camargo, Ruy Gomes da Silva Filho
Kreston Partnership	Marco Enzo Tortora, Julio Baffini

DELOITTE BRASIL: BENCHMARK-SETTING AUDITING SERVICES



Luiz Oseliero

Key Figure(s): Luiz Oseliero
Established: 1845

Track record: In response to the increasing complexity of business environments, driven by new technologies, regulatory changes and fast-flowing global information, Deloitte has developed innovative tools and resources to meet these demands. The firm is highly respected for its ability to provide comprehensive auditing, financial advisory and risk management solutions while adhering to strict compliance standards.

Team & differentiation: Luiz Oseliero, an expert with over 20 years' experience, ensures that Deloitte continues to set the standard for innovative, high-quality audits. With more than 175 years of tradition, not to mention 7,000 Brazil-based professionals, including 300 partners, the firm has invested heavily in what it calls the "Audit of the Future" – a forward-thinking approach designed to align with modern business needs.

RESTRUCTURING & INSOLVENCY ADVISORS

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Alvarez & Marsal	Luis de Lucio, Marcelo Gomes
FTI Consulting	Samuel Aguirre, Luciano Lindemann, Leonardo Florencio
Laplace Finanças	Renato Carvalho, Allan Libman, Marcelo Saad
Moelis & Co.	Otávio Guazzelli, Jório Salgado-Gama, Erick Alberti
RK Partners	Adriano Sebusiani, Ricardo Knoepfelmacher
EXCELLENT	
Íntegra Associados	Renato Carvalho Franco, Marcelo Milliet
Lazard	Flavio de Picciotto
Pantalica Partners	Antonio Bruno Monteiro de Carvalho, Salvatore Milanese
Rothschild & Co.	Luiz Muniz, Marcos Spieler
HIGHLY RECOMMENDED	
Deloitte	Luis Vasco Elias, Ana Beatriz Moroni, Daniella Piha, André Souza
Galeazzi e Associados	Bruno de Queiroz, Cláudio Santos, Luiz Galeazzi
Houlihan Lokey	Eric Siegert, Joseph Swanson
KPMG	Alan Riddell, Osana Mendonça
RECOMMENDED	
Araújo Fontes	Felipe Borlido, Leonardo Teixeira
BR Partners	Fabiana Balducci
PwC	Leonardo Dell'Oso
Werte Capital I	Felipe Baialuna
VALUABLE PRACTICE	
Corporate Consulting	Luís Alberto de Paiva
EY	Lucio Teixeira
G5 Partners	Corrado Varoli, Marcelo Lajchter
IVIX Value Cration	Nelson Bastos, Pedro Guizzo
TCP Partners	Wilbert Sanchez, Fábio Flores
NOTABLE PRACTICE	
Makalu	Luiz Prado, Gustavo Tachibana, Matheus Hyashida
McKinsey	Rami Goldfajn



OUTSOURCING / BPO

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Deloitte	Rogério Panessa
IRKO	Flavio Bastos, Carlos Alberto Marcicano, Alessandro de Oliveira Leme, Zelir Souza
2 BDO	Julian Clemente, Katia Abate, Paulo Piccolo
EY	Luiz Sérgio Vieira, Ricardo Pinheiro Lopes, Segundino Patiño de La Fuente
Mazars	Adilson Silva, Antonio Costa, Ricardo Rosati
EXCELLENT	
Assessor Bordin	Allan Bordin, Antonio Carlos Bordin, João Simonette
Crowe	Marcelo Lico, Erika Suzuki, Juliana Brito
HLB	Ines Caressato
PP&C Serviços Contábeis	Paulo José de Carvalho, Marco Aurélio Silva, Kleber José Vieira
TMF	Rodrigo Zambon
HIGHLY RECOMMENDED	
Baker Tilly	Adilson Galdeano, Rodolfo Resende
Confirp Contabilidade	Carlos Junior
Domingues e Pinho Contadores	Luciana Uchôa, Glória Cunha, Marluci Azevedo
Grant Thornton	Denis Satolo, Claudia Rossi, Antoniel Silva
MLegate	Antonio Carlos Machado, Rosana Tessari, João Carlos Castilho Garcia
Numeris Consultoria	Armênio Lopes Correia, Thiago Miranda, Ana Carolina Moreira Garcia
PFM Associados	Paulo Fernando Melo
RSM	Marcio Soares de Campos, Tiago Zerbato
Russell Bedford International	Moacir Laureço de Jesus
RECOMMENDED	
Assescont	Cesar Augusto Brum
JFGranja	José de Faria Granja, Carmen de Faria Granja
Souzamaas	Bruno Carlos de Souza, Sueli Monteiro Gomes
VALUABLE PRACTICE	
Bravo Pojetos e Outsourcing	Marcos Gimenez, Regina Calil
CLA Brasil	Fabiano Nascimento, Silvia Oliveira, Breno Tavares
De Biasi	Cassia de Castro Cossermelli, Kelly Cristina Ricci Gomes, Marjolly Aparecida da Silva Gama
Charão Consultoria	Jose Eduardo Leal Charão
Partwork Inteligência Contábil	Lucca Gonçalves, Elaine Lério da Silva, Mauricio Tadeu de Luca Gonçalves
Planning Consultoria	Tiago Macário, Victor Lacerda, Raianny Silva

TAX: ADVISORY

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Deloitte	Marcelo Natale
EY	Waine Peron, Maria do Carmo Leocadio
KPMG	Marcus Vinicius S. Gonçalves, Marianne Coutinho, Janine Goulart, Bruna Ferrari
2 Grant Thornton	Alberto Procópio, Daniel Souza
PwC	Durval Portela
EXCELLENT	
Alvarez & Marsal	Luis de Lucio, Marcelo Gomes
PP&C Auditores Independentes	Marcus Vinicius Montanari, Marcos Vinicius de Freitas Gutierrez
Tax Group	Luis Alberto Buss Wulff Junior, Hugo Smith Ribas
HIGHLY RECOMMENDED	
Baker Tilly	Vilma Andrade
BDO Brasil	Edilson Muniz, Hugo Amano, Ricardo Tortoriello
BPTax Global Advisory	Carlos Costa, Rodrigo Alcalde, Bruno Peixoto
De Biasi	Alessandra Cristina Borrego Matheus, Kelly Cristina Ricci Gomes, Fabrício Carneiro
Drummond Advisors	Pedro Drummond
Mazars	Valquiria Fiuza
Numeris Consultoria	Armênio Lopes Correia, Thiago Miranda, Ana Carolina Moreira Garcia
RSM	Leonardo Biar
RECOMMENDED	
AG Capital	Douglas Barros Farah, Arnaldo Glavam Jr., Tiago Tessarolo Godinho
Bookeepers Solutions	Cristiane Monteiro, Nelson Freitas
Crowe	Marcelo Lico, Alison Fernandes
Planning Consultoria Tributária	Daniel Faria, Leandro de Falco, Karol Maria
Studio Fiscal	Paulo Barbosa
VALUABLE PRACTICE	
CLA Brasil	Odair Silva, Paulo Ianone, Jose Henrique Lopes, Ricardo Costa
VAC	Ricardo Patine
NOTABLE PRACTICE	
Bernhoeft	Almir Borges
BLB Brasil	Rodrigo Barbeti, Robson Santesso, Valdecir Rambau
HLB	Paulo Rogério Crepaldi
Tax Accounting	Fernando Dubeux Mattos



VENTURE CAPITAL: EARLY STAGE

Best Investment Funds

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
ACE Startups	Mike Ajnsztajn, Pedro Carneiro, Pedro Waengertner
Astella Investimentos	Edson Rigonatti
Canary	Florian Hagenbuch, Julio Vasconcellos, Marcos Toledo
Caravela Capital	Frederico Guesser, Lucas Lima, Mario de Lara
DOMO Invest	Felipe Andrade, Gabriel Sidi, Marcello Gonçalves
EXCELLENT	
ABSeed Ventures	Geraldo Melzer, Marcelo Hoffmann
Bossa Invest	Paulo Tomazela
Crescera Investimentos	Fernando Silva
DSK Capital	Diego Stark, Felipe Fonseca
Grão VC	João Pedro Solano
Igah, Ventures	Márcio Trigueiro, Pedro Sirotsky Melzer
Maya Capital	Lara Lemann, Monica Saggioro Leal
Norte Ventures	Bruno Nardon, Gabriel Benarros, Gustavo Ahrends
Terracotta Ventures	Bruno Loreto, Marcus Anselmo
HIGHLY RECOMMENDED	
Antler	Carolina Strobel, Marcelo Ciampolini
Cedro Capital	Alessandro Machado, Bruno Brito
Global Founders Capital	Team of partners
Indicator Capital	Derek Lundgren Bittar, Fabio Iunis de Paula
ONEVC	Arthur Brennand, Bruno Yoshimura, Eduardo Campos
Quona Capital	Jonathan Whittle
Rural Ventures	Fernando Rodrigues, André Amorim
SaaSholic	Diego Gomes, William Cordeiro, Gustavo Souza
SP Ventures	Felipe Guth, Francisco Jardim
Upload	Rodrigo Baer, Marco Camhaji, Norberto Giangrande
Vox Capital	Daniel Izzo
RECOMMENDED	
Allievo Capital	Guilherme Queiroz, Matheus Baldi
Big Bets	Bruno Betenson, Alexandre Mello
BluStone	Carlos Lopes, Pedro Vazquez
Crivo Ventures	Sergio Marques, Andrea Varela, Isabela Mac
Drýs Capital	Luis Felipe Amaral, Matheus Zini, Caio Romeiro
VALUABLE PRACTICE	
Honey Island Capital	Leonardo Jianoti, Mariana Foresti
Invest Tech	Santiago Valbuena, Gilmar Camurra
Naia Capital	Victor Gomieri
Raio Capital	Bruno Teixeira
Solum Capital	Donato Ramos

VENTURE CAPITAL: SERIES A

Best Investment Funds

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Crescera Investimentos	Fernando Silva
Kaszek	Hernan Kazah, Nicolas Berman, Mariana Donangelo
Monashees	Carlo Dapuzzo, Eric Acher, Fabio Igel
Valor Capital Group	Everson Lopes, Lucas Mendes, Michael Nicklas
EXCELLENT	
Alexia Ventures	Patrick Arippol, Wolff Klabin
Astella Investimentos	Edson Rigonatti
DGF Investimentos	Frederico Greve, Sidney Chameh
Igah, Ventures	Marcio Trigueiro, Pedro Sirotsky Melzer
ONEVC	Arthur Brennand, Bruno Yoshimura, Eduardo Campos
QED Investors	Frank Rotman, Nigel Morris
HIGHLY RECOMMENDED	
Endeavor	Anderson Thees, Igor Piquet
Headline	Romero Rodrigues, Gabriel Alves
Iporanga Ventures	Leonardo Teixeira, Renato Valente
Maya Capital	Lara Lemann, Monica Saggiaro Leal
RECOMMENDED	
Canary	Florian Hagenbuch, Julio Vasconcellos, Marcos Toledo
KPTL	Gustavo Junqueira, Renato Ramalho
TM3	Marcel Malczewski
VALUABLE PRACTICE	
Chromo Invest	Tiago Wallau Kretzmann
GreenRock	Matheus Prado Nascimento
NXTP	Alex Busse, Darly Bendo
Quona Capital	Jonathan Whittle
Redpoint eVentures	Anderson Thees
NOTABLE PRACTICE	
Barn Investimentos	Flavio Zaclis
Confrapar	Kadu Guillaume, Rodrigo Esteves



VENTURE CAPITAL: SERIES B AND FOLLOW ONs

Best Investment Funds

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Riverwood Capital	Joaquim Lima
Valor Capital Group	Everson Lopes, Lucas Mendes, Michael Nicklas
EXCELLENT	
IFC - International Finance Corporation	Carlos Leiria Pinto
OneVC	Arthur Brennand, Bruno Yoshimura, Eduardo Campos
Qualcomm Ventures	Carlos Kokron
SK Tarpon	Marcelo Lima
Tiger Global Management	Chase Coleman
HIGHLY RECOMMENDED	
Crescera	Fernando Silva
DNA Capital	Luiz Henrique Noronha
Kaszek	Hernan Kazah, Nicolas Berman, Mariana Donangelo
Softbank	Maria Tereza Azevedo
TM3	Marcel Malczewski
RECOMMENDED	
Bicycle Capital	Marcelo Claire
Bridge One	João Brandão
Caravela	Mario DeLara
Kinea	Marcio Verri, Philippe Schlumpf
Lightrock	Marcos Wilson Pereira, Gustavo Verdelli
Monashees	Eric Acher
Rabbit Capital	Meyer Malka, Nick Shalek, Nikolay Kostov
Upload	Carlos Simonsen, Mario Moraes

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Machado Meyer Advogados	Nei Schilling Zelmanovits, José Prado, Eduardo Castro
Pinheiro Neto Advogados	Bruno Balduccini, José Luiz Homem de Mello, Fernando R. de Almeida Prado
2 Lefosse Advogados	Renata Cardoso, Kenneth Antunes Ferreira, Ricardo Prado
Mattos Filho	Bruno Mastriani Simões Tuca, Flavia Magliozzi, Frederico Kerr Bullamah
Pinheiro Guimarães Advogados	Francisco Pinheiro Guimarães Neto, Plínio Pinheiro Guimarães Neto, Francisco José Pinheiro Guimarães
EXCELLENT	
Cescon, Barriau, Flesch & Barreto Advogados	Ronald Herscovici, Maurício Teixeira dos Santos
Demarest Advogados	Fabio Braga
Stocche Forbes Advogados	Guilherme Forbes, Henrique Filizzola, Marcos Ribeiro
Tauil & Chequer Advogados	Eduardo Lima, Priscilla Santos, Anna Gouvea
TozziniFreire Advogados	Alexei Bonamin, Marcus Fonseca, Pedro Eroles

HIGHLY RECOMMENDED

BMA - Barbosa, Müssnich, Aragão	Camila Goldberg, Rafael Dutra, Anna Carolina Malta
Cascione Advogados	Fabio Cascione, Marcelo Padua Lima, Gabriel Capella
Dias Carneiro Advogados	Thiago Vallandro Flores, Ricardo Sanches, Gustavo Junqueira
Levy & Salomão Advogados	Eduardo Salomão Neto, Luiz Roberto de Assis
Lobo de Rizzo Advogados	André Ramos Bedim, Guilherme Cookie
Veirano Advogados	Ana Carolina Barreto

RECOMMENDED

Campos Mello Advogados	Jorge Gallo, Marcelo Mattos
Santos Neto Advogados	Domicio dos Santos Neto, Nicolau Nardi, Paula Moraes dos Santos
Trench Rossi Watanabe	Luis Ambrósio, Rafael Disposti
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Erik Frederico Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
Vieira Rezende Advogados	Celso Contin, Roberto Vianna

VALUABLE PRACTICE

/asbz	Alexandre B. David, Rodrigo Rocha Casarotti
Felsberg Advogados	Maria da Graça Pedretti, Ricardo Higashitani
Freitas Leite Advogados	Cristiano da Cruz Leite
Franco Leutewiler Henriques Advogados	Gabriel Buscarini Leutewiler, William Rizzi
Madrona Fialho Advogados	Marcelo Cosac, Leonardo Di Cola, Luis Bellini
Monteiro, Rusu, Cameirão e Bercht Advogados	Daniel Lopes Monteiro, Roberto Pekelman Rusu, Allan Borba Bercht
Vidigal Advogados	Rubens Vidigal
VBPG - Vella Pugliese Buosi e Guidoni Advogados	Rodrigo Vella, Gabriella Maranesi Najjar, Fernando Henrique Lopes

BANKING: REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Pinheiro Neto Advogados	Bruno Balduccini, José Luiz Homem de Mello, Fernando R. de Almeida Prado
2 Cascione Advogados	Fabio Cascione, Marcelo Padua Lima, Gabriel Capella
Levy & Salomão Advogados	Eduardo Salomão Neto, Luiz Roberto de Assis
Machado Meyer Advogados	Nei Schilling Zelmanovits, Eduardo Avila de Castro, Adriano Schnur Ferreira
EXCELLENT	
1 Barcellos Tucunduva Advogados	Giancarlo Melito, Mariana Prado Lisboa e Thiago do Amaral Santos
Lefosse Advogados	Renata Cardoso, Kenneth Antunes Ferreira, Ricardo Prado
Mattos Filho Advogados	Alex Hatanaka, Larissa Arruy
TozziniFreire Advogados	Alexei Bonamin, Marcus da Fonseca
2 FAS Advogados, in cooperation with CMS	Paulo Mertz Focaccia, Vicente Piccoli Medeiros Braga
Fialdini Advogados	Vanessa Fialdini
Saddi Advogados	Jairo Saddi
Sturzenegger e Cavalcante Advogados Associados	Luiz Carlos Sturzenegger, Marcos Cavalcante de Oliveira
Vidigal Neto Advogados	Rubens Vidigal Neto, Fernanda Mary Sonoki



HIGHLY RECOMMENDED

b/luz	Luciana Simões Rebello Horta, Cesar R. Carvalho
Demarest Advogados	Fabio Braga
Laudisio Advogados	Arnaldo Penteado Laudisio
Pinheiro Guimarães Advogados	Francisco Pinheiro Guimarães Neto

RECOMMENDED

HNaves Advogados	Helen Naves
Tauil & Chequer Advogados	Eduardo Lima, Priscilla Santos
VPBG - Vella Pugliese Buosi e Guidoni Advogados	Denise Salles, Fernando Henrique Lopes
Velloza Advogados	Cesar Amendolara, Leandro Vilarinho Borges

HNAVES ADVOGADOS: SPECIALIST BANKING BOUTIQUE



Helen Naves

Key Figure(s): Helen Naves
Established: 2021

Track record: HNaves Advogados is a boutique law firm, recognized for its vast expertise in financial, banking and capital markets law. The firm provides strategic legal guidance on complex financial transactions, including debt capital markets, banking contracts and international investments.

Team & differentiation: Founded by Helen Naves, a seasoned expert with over two decades of experience in multinational financial institutions and top law firms, HNaves Advogados offers specialist legal services that align with clients' business goals. The firm's boutique approach ensures high-quality, tailored strategies for each client.

CAPITAL MARKETS: REGULATORY & LEGAL OPINIONS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Lefosse Advogados	Luiz Octavio Lopes, Rodrigo Junqueira, Carlos Barbosa Mello
Loria e Kalansky Advogados	Eli Loria, Daniel Kalansky
Machado Meyer Advogados	Adriana Pallis, Gustavo Rugani, Clarissa Freitas, Alessandra de Souza Pinto
Mattos Filho	Jean Marcel Arakawa, Vanessa Fiusa, Caio Cossermelli
Trindade Sociedade de Advogados	Marcelo Trindade
EXCELLENT	
Bocater, Camargo, Costa e Silva, Rodrigues Advogados	Francisco da Costa e Silva, Maria Isabel Bocater, Flávio Martins Rodrigues, João Laudo de Camargo, Maurício Jayme e Silva, Jaques Wurman
Eizirik Advogados	Nelson Eizirik
Pinheiro Neto Advogados	Henrique Lang, Ricardo Russo, Tiago Themudo Lessa
Yazbek Advogados	Otávio Yazbek
HIGHLY RECOMMENDED	
BMA - Barbosa, Müssnich, Aragão	Camila Goldberg, Jane Goldman Nusbaum, Felipe Prado
Cescon, Barriou, Flesch & Barreto Advogados	Cristina de Freitas Bueno
Chediak Advogados	Julian Fonseca Peña Chediak, Caio Machado Filho, Julio Maia Vidal
Madrona Fialho Advogados	Marcelo Cosac Said, Nair Veras Saldanha, Leonardo Di Cola Nunes
Stocche Forbes Advogados	Henrique Filizzola, Marcos Canecchio Ribeiro, Bernardo Kruehl
RECOMMENDED	
Demarest Advogados	Paula Magalhães, Maiara Madureira Mendes, Luiz Felipe Eustaquio, Thiago Giantomassi, João Paulo Minetto
Renteria Advogados	Pablo Renteria
Gustavo Gonzalez Advogados	Gustavo Gonzalez

EQUITY CAPITAL MARKETS (ECM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Lefosse Advogados	Luiz Octavio Lopes, Rodrigo Junqueira, Carlos Barbosa Mello, Ricardo Prado, Jana Araujo
Machado Meyer Advogados	Gustavo Rugani, Arthur Penteadó, Raphael Zono, Bruno Racy, Gustavo Secaf Rebello, Alessandra de Souza Pinto
Mattos Filho	Jean Arakawa, Vanessa Fiusa, Caio Cossermelli
Pinheiro Neto Advogados	José Carlos Meirelles, Fernando J. Prado Ferreira, Henrique Lang
EXCELLENT	
1 Cescon, Barriou, Flesch & Barreto Advogados	Alexandre Gossn Barreto, Ronald Herscovici
Pinheiro Guimarães Advogados	Francisco José Pinheiro Guimarães, Ivie Moura Alves, Paula Pessôa
Stocche Forbes Advogados	Henrique Filizzola, Frederico Moura, Marcos Ribeiro, Thadeu Bretas
Tauil & Chequer Advogados	Carlos Motta, Rodolfo Tella, Luis Montes, Bruno Cerqueira, Daniella Monteiro, Guilherme Tranquillini, Eduardo Lima
2 BMA - Barbosa, Müssnich, Aragão	Camila Goldberg, Jane Goldman Nusbaum, Felipe Prado
Demarest Advogados	Thiago Giantomassi, João Paulo Minetto, Leticia Galdino Wanderley, Paula Magalhães, Luiz Felipe Eustaquio, Maiara Madureira Mendes
Trench Rossi Watanabe	Daniel de Miranda Facó, Evaristo Lucena, Eduardo Herszkowicz
HIGHLY RECOMMENDED	
Lobo de Rizzo Advogados	Andre Ramos Bedim, Gabriela Ponte Machado, Guilherme Cooke, Gustavo Silveira Cunha, Maria Costa Neves Machado, Mariana Cano Asséf Donini, Milton Pinatti

CAPITAL MARKETS: INTERNATIONAL LAW FIRMS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Davis Polk & Wardwell	Manoel Garcia Dias
White & Case	Donald Baker, John Gusman
2 Skadden, Arps, Slate, Meagher & Flom	J. Mathias von Bernuth
Simpson Thacher & Bartlett	Grenfel S. Calheiros
Milbank	Fabiana Y. Sakai, Tobias Stirnberg
EXCELLENT	
Cleary Gottlieb Steen & Hamilton	Juan G. Giráldez
Winston & Strawn	Rodrigo Carvalho
HIGHLY RECOMMENDED	
Clifford Chance	Anthony Oldfield
Linklaters	Matthew Poulter
DLA Piper	Amadeu Ribeiro, Marcello Hallake, Bruno Soares
Paul Hastings LLP	Jonathan E. Kellner
Shearman & Sterling	Roberta Cherman
Hogan Lovells	Isabel Carvalho
Proskauer Rose	Antonio Piccirillo, David Fenwick, Fabio Yamada



DEBT CAPITAL MARKETS (DCM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Lefosse Advogados	Ricardo Prado, Roberto Zarour, Bruno Massis
Machado Meyer Advogados	Gustavo Rugani, Arthur Penteado, Raphael Zono, Bruno Racy, Gustavo Secaf Rebello, Alessandra de Souza Pinto
Mattos Filho, Veiga Filho, Marrey Jr. e Quiroga Advogados	Marina Anselmo Schneider, Marina Procknor, Jean Arakawa
2 Lobo de Rizzo Advogados	Andre Ramos Bedim, Gabriela Ponte Machado, Guilherme Cooke
Pinheiro Guimarães Advogados	Plinio Pinheiro Guimarães Neto, Francisco José Pinheiro Guimarães, Paula Pessôa
Pinheiro Neto Advogados	Ricardo Russo, José Luiz Homem de Mello, José Carlos Meirelles
Stocche Forbes Advogados	Henrique Filizzola, Frederico Moura, Marcos Ribeiro, Thadeu Bretas
Tauil & Chequer Advogados	Carlos Motta, Rodolfo Tella, Luis Montes
EXCELLENT	
1 Cescon, Barriau, Flesch & Barreto Advogados	Alexandre Gossn Barreto, Maurício Santos
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Erik Frederico Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
2 Demarest Advogados	Thiago Giantomassi, João Paulo Minetto, Leticia Galdino Wanderley, Marina Ferraz Aidar, Luiz Felipe Eustaquio
Monteiro, Rusu, Cameirão e Bercht Advogados	Roberto Pekelman Rusu, Allan Borba Bercht, Marina Lipener Fenerich
HIGHLY RECOMMENDED	
Campos Mello Advogados	Jorge Gallo, Marcelo Mattos
Cascione Advogados	Fábio Cascione, Gabriel Capella, Ana Paula Calil
i2a Advogados	Ronaldo Ishikawa, Luis Peyser
Madrona Fialho Advogados	Marcelo Cosac Said, Leonardo Di Cola Nunes, Nair Veras Saldanha, Luis Bellini
Mello Torres	Carlos Jose Rolim de Mello
TozziniFreire Advogados	Alexei Bonamin, Felipe Tulio de Paiva
RECOMMENDED	
BMA - Barbosa, Müssnich, Aragão	Camila Goldberg, Rafael Dutra, Anna Carolina Malta
Franco, Leutewiler, Henriques Advogados	Gabriel Buscarini Leutewiler, William Rizzi
Trench Rossi Watanabe	Luis Ambrosio, Daniel Facó, Eduardo Herszkowicz
Veirano Advogados	Lior Pinsky, Ingrid Thomas Hessling, Alberto Bragança
VALUABLE PRACTICE	
Bocater, Camargo, Costa e Silva, Rodrigues Advogados	Maria Isabel do Prado Bocater, Matheus Corredato Rossi, Francisco da Costa e Silva, Flavio Martins Rodrigues, Jaques Wurman, Mauricio Jayme e Silva
Coelho Advogados	Diego Gonçalves Coelho
NFA - Negrão Ferrari Advogados	Carlos Eduardo Peres Ferrari, Bruno Gagliardi, Guilherme Iuassê Osima
PMK Advogados	Rana Moraz Müller, Rafael Gobbi, Ricardo Stuber
Santos Neto Advogados	Matheus Zilioni, Henrique Takeda, Domicio dos Santos Neto
Souto Correa Advogados	Conrado Davoli, Júlia Vásquez Tourinho, Mariana Guenka

STOCCHÉ FORBES ADVOGADOS: CAPITAL MARKETS MASTERY



André Stocche

Key Figure(s): André Stocche, Guilherme Forbes and Henrique Filizzola
Established: 2012

Track record: Debt capital markets expert Stocche Forbes is frequently sought after for its deep understanding of regulatory matters involving the Brazilian Securities Commission (CVM) and the Brazilian Financial and Capital Markets Association (ANBIMA). The firm is particularly valued by major players in the energy, infrastructure and retail industries for its strategic involvement in key public consultations and regulatory developments.

Team & differentiation: São Paulo-based Stocche Forbes' debt capital markets team has seven partners and 27 associates, recently bolstered by the promotion of Victor Manso Roman and Eduardo Pereira to partner. With a prestigious client base, including BTG Pactual, Itaú and XP Investimentos, the firm is admired for its sophisticated approach to capital market transactions. Branch offices are located in Rio de Janeiro, Brasília, Belo Horizonte and Ribeirão Preto.

MONTEIRO, RUSU, CAMEIRÃO, BERCHT ADVOGADOS: BANKING EXPERTS



Roberto Pekelman Rusu

Key Figure(s): Daniel Lopes Monteiro, Roberto Pekelman Rusu and Allan Borba Bercht
Established: 2016

Track record: Highly sought after firm with top-tier clients in the banking, real estate, insurance and agribusiness industries. With profound expertise in structuring complex capital markets and financial transactions, the firm skillfully handles a host of securities-related matters, including debenture issuances, commercial papers, and real estate and agribusiness receivables certificates.

Team & differentiation: São Paulo-based Monteiro Rusu boasts a robust debt capital markets team comprising five partners and 16 associates. The practice is guided by experienced founding partners Roberto Pekelman Rusu and Allan Borba Bercht. The firm enjoys the confidence of major players of the financial sector, including Santander, Bradesco and Itaú, due to its proven track record for delivering high-quality legal services.

BANKRUPTCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 E.Munhoz Advogados	Eduardo Secchi Munhoz
Pinheiro Neto Advogados	Giuliano Colombo, André Moraes Marques
Thomaz Bastos, Waisberg, Kurzweil Advogados	Joel Luís Thomaz Bastos, Ivo Waisberg, Bruno Kurzweil de Oliveira
2 Felsberg Advogados	Thomas Felsberg, Fabiana Solano, Clara Azzoni
Galdino & Coelho, Pimenta, Takemi, Ayoub Advogados	Flavio Galdino, Eduardo Takemi Kataoka, Rafael Pimenta
EXCELLENT	
BMA - Barbosa, Müssnich, Aragão	Sergio Savi, Luciana Celidonio
Ferro, Castro Neves, Daltro & Gomide Advogados	Daltro de Campos Borges Filho, Eduardo Pecoraro, Thiago Peixoto Alves
Machado Meyer Advogados	Renato Maggio, Renata Martins de Oliveira Amado
Sergio Bermudes Advogados	Marcelo Carpenter, Ricardo Loretti Henrici, Thais Vasconcellos de Sá
HIGHLY RECOMMENDED	
Cescon, Barriau, Flesch & Barreto Advogados	Esther Kagan Slud, Daniel Pinheiro Longa, Alexandre Gossn Barreto
Demarest Advogados	Guilherme Bechara
Lefosse Advogados	Roberto Zarour, Fábio Rosas, Felipe Camara
Mange Advogados	Renato Luiz Mange, Walter Vieira Filho, Luciano Guimarães da Silveira
Padis Mattar Advogados	Eduardo Augusto Mattar, Paulo Padis, Renata Machado Veloso
Tepedino, Berezowski e Poppa Advogados	Bruno Poppa, José Eduardo Tavanti Junior, Rodolfo Fontana
RECOMMENDED	
/asbz	Aitan Portela, Bruno Chiaradia, Alexandre B. David
Leite, Tosto e Barros Advogados	Rodrigo Quadrante, Paulo Guilherme Lopes, Patricia Rios
Lollato Lopes Rangel Ribeiro Advogados	Felipe Lollato, Tiago Lopes, Aguinaldo Ribeiro Jr.
Mattos Filho	Marcelo Sampaio Goês Ricupero, Alex Hatanaka, André Chateaubriand Martins
Pinheiro Guimarães Advogados	Plinio Pinheiro Guimarães Neto, Francisco José Pinheiro Guimarães
Rosman, Penalva, Souza Leão, Franco, Vale Advogados	Paulo Penalva Santos
Sacramone, Orleans e Bragança Advogados	Marcelo Sacramone, Gabriel de Orleans e Bragança, Hugo Tubone Yamashita
Santos Neto Advogados	Fernando Bilotti Ferreira, Vivian Castellan Bernardino
Souto Correa Advogados	Gilberto Deon Corrêa Jr., Rodrigo Tellechea, Luis Felipe Spinelli
Stocche Forbes Advogados	Guilherme Forbes, Guilherme Gaspari Coelho, Teo Galvão
VALUABLE PRACTICE	
1 Bumachar Advogados Associados	Juliana Bumachar, Vitor Hugo Erlich Varella, Hayna Bittencourt
Campana Pacca Advogados	Paulo Campana, João Ricardo Pacca
Dias Carneiro Advogados	Laura Bumachar, Antonio Nachif, Álvaro Brito Arantes
Freire, Assis, Sakamoto E Violante Advogados (FASV)	Alexandre Faro, Gabriel Antonio Soares Freire Junior, Luita Vieira
LDCM Advogados	Tatiana Flores Gaspar Serafim, Pedro Pereira Lopes
IMorato Advogados	Leonardo Morato, Antônio Aires, Daniel Alencar
Mandel Advocacia	Julio Kahan Mandel
PGLaw	Thomaz Luis Sant'Ana, Maria Fabiana Dominguez Sant'Ana
Tauil & Chequer Advogados	Liv Machado
Wald, Antunes, Vita e Blattner Advogados	Arnoldo Wald Filho, Adriana Conrado Zamponi
2 Basilio Advogados	Ana Tereza Basilio
Castro Barros Advogados	Alexandre Catramby, José Augusto Leal, Rodrigo Mattos
Motta Fernandes Advogados	Luis Roux, Fernando Lobo
SABZ Advogados	Paulo Doron Rehder de Araujo, Kleber Luiz Zanchim, Renan Tadeu de Souza Soares
Salomão, Kaiuca, Abrahão, Raposo & Cotta Advogados	Luis Felipe Salomão Filho, Rodrigo Cotta, Eduardo Abrahão
Veirano Advogados	Diego Capistrano, Gustavo Stolagli, Julia Tamer Langen
Vilas Boas Lopes Frattari Advogados	Daniel Vilas Boas
NOTABLE PRACTICE	
Gustavo Tepedino Advogados	Gustavo Tepedino, Milena Donato Oliva, Vivianne Abilio
VPBG - Vella Pugliese Buosi e Guidoni Advogados	Antonio Celso Pugliese, Carolina Mansur de Grandis

TWK ADVOGADOS: DEBT RESTRUCTURING AND INSOLVENCY EXPERTS



Joel Luís Thomaz Bastos

Key Figure(s): Joel Luis Thomaz Bastos, Ivo Waisberg and Bruno Kurzweil
Established: 2016

Track record: Widely recognized for its expertise in debt restructuring and insolvency, TWK Advogados has an impressive record advising leading domestic and international companies, investment funds and fund managers in both judicial and extrajudicial processes. TWK offers comprehensive assistance, from strategic planning to the execution of complex restructuring solutions, including M&A, financing and corporate reorganizations.

Team & differentiation: Founded by seasoned partners Joel Luís Thomaz Bastos, Ivo Waisberg and Bruno Kurzweil, TWK Advogados is a flourishing firm with highly skilled experts. The firm's multidisciplinary approach enables it to provide cutting-edge legal solutions to debtors, creditors and investors. Known for its dedication to excellence, TWK expertly navigates the complexities of both domestic and cross-border restructuring and insolvency cases.



INVESTMENT FUNDS: STRUCTURING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Lefosse Advogados	André Mileski
Mattos Filho	Pedro Whitaker de Souza Dias, Marina Procknor, Ana Carolina Lima Nomura
2 Machado Meyer Advogados	Guilherme Malouf, Luciana Costa Engelberg, Thales Tormin Saito, Nei Schilling Zelmanovits, Eduardo Avila de Castro, Renato Gomes Ribeiro Maggio
Pinheiro Neto Advogados	Rodrigo de Almeida Manso Vieira, Enrico Bentivegna, Caio Ferreira Silva
EXCELLENT	
Cepeda Advogados	Fábio Cepeda, Fabricio Avino, Andre Wakimoto
Cescon, Barrieu, Flesch & Barreto Advogados	Maria Cristina Cescon, Marcos Rafael Flesch, Cristina Bueno
Demarest Advogados	Thiago Giantomassi, Leticia Galdino Wanderley
Pinheiro Guimarães Advogados	Plinio Pinheiro Guimarães, Paula Pessôa, Roberta Pimentel
Stocche Forbes Advogados	Henrique Filizzola, Marcos Ribeiro, Bernardo Kruel, Thadeu Bretas
HIGHLY RECOMMENDED	
Freitas Leite Advogados	Cristiano da Cruz Leite, Humberto De Paula Lima Isaac, Fernanda Amaral
i2a Advogados	Ronaldo Ishikawa, Luis Peyser
Lobo de Rizzo Advogados	Guilherme Cooke, Milton Pinatti Ferreira de Souza
Madrona Fialho Advogados	Marcelo Cosac Said, Leonardo Di Cola Nunes, Luis Bellini
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Erik Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
Vidigal Neto Advogados	Rubens Vidigal Neto, Fernanda Mary Sonoki
RECOMMENDED	
BMA – Barbosa Müssnich Aragão	Francisco Müssnich, Monique Mavignier, Luís Flaks
Lacaz Martins, Pereira Neto, Gurevich e Schoueri Advogados	Erica Fernandes Campos Verissimo
TozziniFreire Advogados	Alexei Bonamin, Marcus Fonseca, Felipe Tulio de Paiva
VALUABLE PRACTICE	
Bronstein, Zilberberg, Chueiri & Potenza Advogados	André Rainho das Neves
Altit Advogados	Michael Altit
Mello Torres	Carlos José Rolim de Mello
NFA - Negrão Ferrari Advogados	Carlos Eduardo Peres Ferrari, Bruno Gagliardi
Souto Correa Advogados	Alvaro de Lima Rossini, Conrado Davoli, Júlia Vásquez Tourinho, Mariana Guenka
NOTABLE PRACTICE	
Monteiro, Rusu, Cameirão	Daniel Monteiro, Roberto Rusu, Alan Bercht
Trench Rossi Watanabe	Eduardo Herszkowicz, Evaristo Lucena
Velloza Advogados Associados	Felipe Marin Vieira
Veirano Advogados	Ingrid Hessling

PRIVATE EQUITY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Mattos Filho	Pedro Whitaker de Souza Dias, Marina Procknor, Ana Carolina Lima Nomura
Lefosse Advogados	Luiz Octavio Lopes, Sérgio Machado
EXCELLENT	
Demarest Advogados	Ana Carolina Botto Audi, Luciana Tornovsky, Thiago Sandim, Paulo Rocha, Thiago Maia, Débora Sejtman Gartner
Machado Meyer Advogados	Guilherme Bueno Malouf, Mauro Leschziner, Arthur Penteadó
Pinheiro Neto Advogados	Rodrigo de Almeida Manso Vieira, Enrico Bentivegna, Caio Ferreira Silva
Stocche Forbes Advogados	André Stocche, Flavio Meyer, Fabiano Milani
HIGHLY RECOMMENDED	
BMA – Barbosa Müssnich Aragão	Francisco Müssnich, Monique Mavignier, Luís Flaks
Cescon, Barriau, Flesch & Barreto Advogados	Maria Cristina Cescon, Marcos Rafael Flesch, Cristina Bueno
Lobo de Rizzo Advogados	Marcela Tavares de Vasconcelos, Guilherme Cooke
Madrona Fialho Advogados	Marcelo Cosac Said, Leonardo Di Cola Nunes
Pinheiro Guimarães Advogados	Plinio Pinheiro Guimarães, Paula Pessôa, Roberta Pimentel
RECOMMENDED	
Bronstein, Zilberberg, Chueiri & Potenza Advogados	André Rainho das Neves
Taul & Chequer Advogados in association with Mayer Brown	Carlos Motta, Christian Roschmann, Guilherme Tranquillini
Mello Torres	Carlos José Rolim de Mello
TozziniFreire Advogados	Alexei Bonamin, Maria Bofill, Carla do Couto Hellu Battilana
Vidigal Neto Advogados	Rubens Vidigal Neto, Fernanda Mary Sonoki



TAX: ADVISORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Lefosse Advogados	Gustavo Lian Haddad, Ricardo Bolan, Gustavo Paes
Machado Meyer Advogados	Daniela Zagari Gonçalves, Raquel Novais, Celso Costa
Mariz de Oliveira e Siqueira Campos Advogados	Roberto de Siqueira Campos, Ricardo Mariz de Oliveira, João Francisco Bianco
Mattos Filho	Roberto Quiroga, Andrea Bazzo Lauletta, Luiz Felipe Centeno Ferraz
Pinheiro Neto Advogados	Luciana Galharo, Mauro Berenholc, Eduardo Carvalho Caiuby
EXCELLENT	
1 BMA - Barbosa, Müssnich, Aragão	Lígia Regini, José Otavio Faloppa, Debora Bacellar
Demarest Advogados	Carlos Eduardo Orsolon, Douglas Mota
Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados	Ricardo Lacaz Martins, Luis Eduardo Schoueri, Luciana Angeiras Ferreira
Sacha Calmon - Misabel Derzi Consultores e Advogados	Valter Lobato, André Mendes Moreira, Fernando Moura
Trench Rossi Watanabe	Simone Musa, Clarissa Machado, Maria Fernanda Furtado
2 Stocche Forbes Advogados	Renato Coelho, Paulo Duarte, Renato Stanley
TozziniFreire Advogados	Renata Emery, Thiago Medaglia, Ricardo Maito
HIGHLY RECOMMENDED	
Brigagão, Duque Estrada Advogados	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta, Eduardo Muniz, Ana Cristina Assunção
Gaia Silva Gaede Advogados	Gerson Stocco de Siqueira, Mauro Jacob, Flávio Augusto Dumont
Machado Associados	Júlio de Oliveira, Gilberto Cipullo, Antonio Carlos Harada
Ulhôa Canto Advogados	Carlos Alberto Ulhôa Canto, Rodrigo Brunelli Machado, João Dodsworth Guerra
Utumi Advogados	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapias
Veirano Advogados	Ian Muniz, Abel Amaro, André Carvalho
RECOMMENDED	
1 Barros Carvalho Advogados Associados	Paulo de Barros Carvalho
Bichara Advogados	Luis Gustavo Bichara, Murillo Allevato, Thiago de Mattos Marques
Dias de Souza Advogados Associados	Hamilton Dias de Souza, Mário Luiz Oliveira da Costa, Hugo Funaro
KLA Advogados	Henrique Lopes, Victor Polizelli, Álvaro Lucasechi
Lobo de Rizzo Advogados	Alexandre Siciliano Borges, Mariana Miranda Lima, Maria Carolina Bachur
Schneider, Pugliese, Sztokfisz e Figueiredo Advogados	Eduardo Pugliese Pincelli, Cassio Sztokfisz, Henrique Philip Schneider
Souto Correa Advogados	Fernando Gomes de Souza Ayres, Henry Gonçalves Lummertz, Giacomo Paro, Yoon Chung Kim, Anderson Trautman Cardoso, Valter Tremarin Junior, Pedro Demartini
Tauil & Chequer Advogados	Ivan Tauil, Guido Vinci, Eduardo Telles
Vieira Rezende Advogados	Rafael de Moraes Amorim, Thiago Vasconcelos Severini, Michel Siqueira Batista
VPBG - Vella Pugliese Buosi e Guidoni Advogados	Antonio Carlos Guidoni Filho, André Ricardo Lemes, Ricardo Braghini
2 Advocacia Lunardelli	Pedro Guilherme Lunardelli
Aires Barreto Advogados Associados	Paulo Ayres Barreto
/asbz	Alexandre Gleria, Danilo Leal, Antônio Moreno
Castro Barros Advogados	André Gomes de Oliveira, Daniela Duque Estrada, Gabriel Manica
Cascione Advogados	Luca Salvoni, Rafael Vega, Gabriel Baccarini
Cescon, Barrieu, Flesch & Barreto Advogados	Roberto Barrieu, Hugo Barreto Sodré Leal
Felsberg Advogados	Ivan Campos, Gabriel Paranaguá
Humberto Ávila Advocacia	Humberto Ávila
Rolim Goulart Cardoso Advogados	João Dácio Rolim, Frederico de Almeida Fonseca, Luis Felipe de Campos

VALUABLE PRACTICE

1	Campos Mello Advogados in cooperation with DLA Piper	Alex Jorge, Juliana Costa
	Dias Carneiro Advogados	Antonio Amendola, Rodrigo Maito da Silveira
	Madrona Fialho Advogados	Marcos Ortiz, Rafael Malheiro, Paulo Bento, Pedro Magalhães
	Maneira Advogados	Roberto Codorniz
	Neves & Battendieri Advogados	Guilherme Pereira das Neves, Luiz Frederico Battendieri
2	Azevedo Sette Advogados	Leandra Guimarães
	CMT - Carvalho, Machado e Timm Advogados	Cristiano Rosa Carvalho, Lucas Tavares dos Santos, Reginaldo dos Santos Bueno
	FAS Advogados in cooperation with CMS	Juliana Porchat de Assis
	Fraga, Bekierman & Cristiano Advogados	Lycia Braz Moreira, Gilberto Fraga, Marcelo Leonardo Cristiano
	Mannrich e Vasconcelos Advogados	Breno Ferreira Martins Vasconcelos, Thais Veiga Shingai
	Rayes & Fagundes Advogados Associados	Ronaldo Rayes, Bruno Aguiar, Flávio Yoshida
	VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diego Miguita
	Velloza Advogados	Rubens Velloza, Fernanda Junqueira Calazans, Elisa da Costa Henriques

NOTABLE PRACTICE

1	ALMA Law	Alexandre Monteiro, Luciana Aguiar, Francisco Lisboa Moreira
	Bueno Tax Lawyers	Matheus Bueno, Fernanda Lains
	ButtiniMoraes	João André Buttini de Moraes, Sergio Villanova Vasconcelos, Eduardo Barreto
	FCAM - Ferraz de Camargo e Matsunaga Advogados	Marcos Matsunaga, Julio Assis, Adler Woczikosky
	Huck Otranto Camargo	Paulo Cesar Butti Cardoso, Marcelo Muratori, Henrique Mellão Cecchi
	Junqueira Ie Advogados	Lavinia Junqueira, Cristiane Ie, Marina Pettinelli
	MFT - Martins, Franco e Teixeira Advocacia Empresarial	Natanael Martins
	Pinheiro Guimarães Advogados	Plínio Pinheiro Guimarães, Daniela Fassheber, Rafael Vianello
	VBD Advogados	Rodrigo Dias
	2	Araújo e Policastro Advogados
Bocater Advogados		Carlos Augusto C. Branco
Botelho, Spagnol, Carvalho, Ibraim Advogados		Werther Botelho Spagnol, Daniela Procópio, Marco Túlio Ibraim
Bronstein, Zilberberg, Chueiri e Potenza Advogados		Marcelo Perez
Candido Martins Advogados		Alamy Candido, Tatiana Cappa Chiaradia
Daniel & Diniz Advocacia Tributária		Carlos Augusto Daniel Neto, Diego Diniz Ribeiro, Antonio Carlos Atulim
Galvão Villani, Navarro, Zangiácomo e Bardella Advogados		Tatiana Villani, Carlos Eduardo Navarro, Salvador Cândido Brandão Junior
Lacerda Gama Advogados		Tácio Lacerda Gama, Lucia Paoliello Guimarães Chuva, Letícia Tourinho Dantas
Mattos Engelberg Echenique Advogados		Wolmar Esteves, Murilo Lopes
Martins Villac Advogados		Renato Vilela Faria
Martinelli Advogados		André Monduzzi, Breno Cõnsoli, Bruno Condurú Davis
MVGA - Madeira, Valentim & Gallardo Advogados		Geraldo Valentim Neto
Terciotti Andrade Gomes Donato Advogados		Maurício Terciotti, Edgar Santos Gomes, Renato Peluzo
Simões Pires Advogados		Rafael Simões Pires, Amanda Pecoraro
Sobral Dix & Hochman Advogados		Daniel Dix, Amanda Pereira

ARAÚJO E POLICASTRO ADVOGADOS: TAILORED TAX STRATEGIES FOR COMPLEX CHALLENGES



Sylvio Fernando Paes de Barros Jr.

Key Figure(s): Sylvio Fernando Paes de Barros Jr.
Established: 1962

Track record: Araújo e Policastro Advogados is highly regarded for its personalized approach, outstanding responsiveness, and attention to detail in providing both tax litigation and advisory services. It offers tailored tax planning solutions for companies, institutions, and individuals, addressing a variety of transactions across commercial, industrial, and service sectors.

Team & differentiation: São Paulo-based Araújo e Policastro Advogados is comprised of a team of 24 associates which contains graduates of some of the most prestigious universities in Brazil, the United States and Europe. The department is led by seasoned partner Sylvio Fernando Paes de Barros Jr., widely recognized as a key figure in his field, with over 40 years' experience in the local legal market.



TAX: LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Advocacia Krakowiak	Leo Krakowiak, Ricardo Krakowiak
Mattos Filho	Roberto Quiroga Mosquera, Glaucia M. Lauletta Frascino, João Marcos Colussi
Pinheiro Neto Advogados	Luciana Rosanova Galhardo, Mauro Berenholc
2 Machado Meyer Advogados	Daniella Zagari, Cristiane Romano, Marcelo Fortes
Mariz de Oliveira e Siqueira Campos Advogados	Roberto de Siqueira Campos, Ricardo Mariz de Oliveira, João Francisco Bianco
Sacha Calmon - Misabel Derzi Consultores e Advogados	Valter de Souza Lobato, André Mendes Moreira, Misabel Abreu Machado Derzi
EXCELLENT	
Brigagão, Duque Estrada Advogados	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta, Eduardo Muniz, Ana Cristina Assunção
Demarest Advogados	Marcelo Annunziata, Priscila Faricelli, Carlos Eduardo Marino Orsolon, Douglas Mota
Dias de Souza Advogados Associados	Hamilton Dias de Souza, Mário Luiz Oliveira da Costa, Hugo Funaro
Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados	Ricardo Lacaz Martins, Luis Eduardo Schoueri, Luciana Angeiras Ferreira
Lefosse Advogados	Gustavo Lian Haddad, Ana Carolina Utimati, Bruno Carramaschi
Machado Associados	Julio de Oliveira, Daniel Lacasa Maya, Paulo Rogerio Ribeiro
Trench Rossi Watanabe	Maria Rita Ferragut, Claudio Moretti, Thales Stucky
HIGHLY RECOMMENDED	
Aires Barreto Advogados Associados	Paulo Ayres Barreto, Carla de Lourdes Gonçalves, Simone Rodrigues Costa Barreto
Bichara Advogados	Luiz Gustavo Bichara, Matheus Reis e Montenegro, Pedro Teixeira de Siqueira
BMA - Barbosa, Müssnich, Aragão	Mauricio Faro, Ligia Regini, Luiza Sampaio de Lacerda Benjô
Gaia Silva Gaede Advogados	Enio Zaha, Flávio Prado, Mauro Jacob
KLA Advogados	Henrique Lopes, Victor Polizelli, Álvaro Lucasechi
Lobo de Rizzo Advogados	Ana Clara Freire Tenorio Lima, Andrey Biagini Brazao, Eduardo Martinelli Carvalho
Maneira Advogados	Eduardo Maneira
Rolim, Goulart, Cardoso Advogados	João Dácio Rolim, Luciana Goulart Ferreira, Alessandro Mendes Cardoso
Schneider, Pugliese, Sztokfisz e Figueiredo Advogados	Eduardo Pugliese Pincelli, Cassio Sztokfisz, Henrique Philip Schneider
TozziniFreire Advogados	Gustavo Nygaard, Renata Emery, Bruno Rodrigues Teixeira de Lima
Ulhoa Canto Advogados	Carlos Alberto Ulhoa Canto, Antonio Carlos Garcia de Souza
RECOMMENDED	
1 Advocacia Fernanda Hernandez	Fernanda Guimarães Hernandez, Luciana Marques dos Reis Frattini, Rebeca Azevedo da Silva, Rodrigo Gabriel Alarcon
Andrade Maia Advogados	Fabio Brun Goldschmidt, Leonardo Aguirra Andrade, Ane Streck Silveira
Botelho, Spagnol, Carvalho, Ibraim Advogados	Werther Botelho Spagnol, Daniela Procópio, Marco Túlio Ibraim
Mannrich e Vasconcelos Advogados	Breno Ferreira Martins, Thais Veiga Shingai, Maria Raphaela Dadona Matthiesen
Mauler Advogados	Igor Mauler Santiago, André Bedran, Valdecir de Souza
Rivitti e Dias Advogados	Karem Jureidini Dias, José Carlos da Matta Rivitti, Murilo Marco
SiqueiraCastro Advogados	Maucir Fregonesi Jr., Marluzi Andrea Costa Barros, Cristina Mancebo Câmara
Souto Correa Advogados	Anderson Trautmann Cardoso, Henry Lummertz, Giacomo Paro, Fernando Ayres, Valter Tremarin Junior, Pedro Demarini
Utumi Advogados	Ana Cláudia Akie Utumi, Camila Abruñhosa Tapias
Veirano Advogados	Ian Muniz, Flávio Paranhos
Vieira Rezende Advogados	Luiz André Nunes de Oliveira, Breno Ladeira Kingma
VPBG - Vella Pugliese Buosi e Guidoni Advogados	Antonio Carlos Guidoni Filho, André Ricardo Lemes, Helena Vicentini de Assis
2 Advocacia Lunardelli	Pedro Guilherme Lunardelli
/asbz	Alexandre Gléria, Adriana Passaro, Adriano Silvério
Campos Mello Advogados in cooperation with DLA Piper	Humberto Marini, Renato Lopes da Rocha, Flavia Ganzella
Huck Otranto Camargo	Marcelo Muraatori, Paulo Cesar Butti Cardoso, Barbara Weg
Lacerda Gama Advogados Associados	Tácio Lacerda Gama, Lucia Paoliello Guimarães Chuva, Leticia Tourinho Dantas
MFT - Martins, Franco e Teixeira Advocacia Empresarial	Natanael Martins
Stocche Forbes Advogados	Renato Souza Coelho, Paulo Duarte, Renato Stanley

VALUABLE PRACTICE

1	ALMA Law	Alexandre Monteiro, Luciana Aguiar, Francisco Lisboa Moreira
	Azevedo Sette Advogados	Leandra Guimarães
	Bocater Advogados	Carlos Augusto C. Branco
	Cescon, Barrieu, Flesch & Barreto Advogados	Roberto Barrieu, Hugo Barreto Sodré Leal
	Dias Carneiro Advogados	Antonio Amendola, Rodrigo Maito
	FAS Advogados, in cooperation with CMS	Leo Lopes de Oliveira Neto
	Felsberg Advogados	Anna Flávia Izelli Greco, Rodrigo Prado Gonçalves
	Fraga, Bekierman & Cristiano Advogados	Gilberto Fraga, Lycia Braz Moreira, Ilan Machtyngier
	L.O. Baptista Advogados	Marcos R. Barbosa, José Roberto M. De Lima, João Victor Guedes Santos
	Madrona Fialho Advogados	Patricia Lima, Marcos Tranchesi Ortiz, Paulo Roberto Andrade, José Eduardo Tellini Toledo
	Tauil & Chequer Advogados in association with Mayer Brown	Ivan Tauil, Guido Vinci, Eduardo Telles
	VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diego Miguita
2	Abreu, Goulart & Santos Advogados	Bruno de Abreu Faria, Rafael Goulart, Raphael Aguiar Mihaliuc
	Ayres Ribeiro Advogados	Gilberto Ayres Moreira, Fernando Westin Marcondes Pereira, Victor Tavares de Castro
	BRATAX - Brazuna, Ruschmann e Soriano Sociedade de Advogados	José Luis Brazuna, Cristiano Frederico Ruschmann
	Cascione Advogados	Luca Salvoni, Rafael Vega, Gabriel Baccarini
	Castro Barros Advogados	André Oliveira, Daniela Duque Estrada
	Levy & Salomão Advogados	Vinicius Branco
	Martins Villac Advogados	Renato Vilela Faria
	MVGA - Madeira, Valentim & Gallardo Advogados	Geraldo Valentim Neto
	Novotny Advogados	Renata Novotny, Lauro de Oliveira Vianna, Luis Gustavo Gouveia Neves
	Pinheiro Guimarães	Daniela Viana Cordeiro de Melo Fasshebe, Rafael Vianello, Thiago Paranhos Neves
	Rayes & Fagundes Advogados Associados	Ronaldo Rayes, Bruno Aguiar, Maria Teresa Grazi
	Terciotti Andrade Gomes Donato Advogados	Maurício Terciotti, Daniel Durão de Andrade, Edgar Santos Gomes

NOTABLE PRACTICE

Bonaccorso, Cavalcante, Oliveira e Ristow Sociedade de Advogados	Rafael Pinheiro Lucas Ristow, Ricardo Elias Chahine
Barros de Arruda Advogados	Luiz Henrique Barros de Arruda, Isabela Rocha de Hollanda
Daniel & Diniz Advocacia Tributária	Carlos Augusto Daniel Neto, Diego Diniz Ribeiro, Antonio Carlos Atulim
Renault, Puret, Da Gama e Pires Advogados	Felipe Renault, Tadeu Puret, Gustavo da Gama
Mattos Engelberg Echenique Advogados	Wolmar Esteves, Murilo Lopes
Martinelli Advogados	Bruno Condurú Davis, Breno Cônsoli, Cintia Meyer
Mello Torres Advogados	Renata Ribeiro Kingston
Miguel Neto Advogados	Djalma dos Angelos, João Cipriano, Danielle Caldeirão Santos, Gustavo Abib, Lucas Souza de Araújo, Wellington Antunes
MJ Alves Burl e Viana Advogados	Marcos Joaquim Gonçalves Alves, Alan Viana, Leandro Bettini
Sobral Dix & Hochman Advogados	Otto Sobral
Villemor Amaral Advogados	Marcus Vinicius de Almeida Francisco, João Guilherme Sauer, Maria Clara Morette

ALMA LAW: STRATEGIC SOLUTIONS FOR TAX DISPUTES



Alexandre Monteiro

Key Figure(s): Alexandre Monteiro, Luciana Aguiar and Francisco Lisboa Moreira
Established: 2023

Track record: Alma Law is a dynamic firm known for its deep expertise in a wide range of tax-related matters, from handling legal and administrative disputes to providing legal opinions, creating tax governance frameworks and addressing international tax issues. The firm serves prominent clients, including B3, Ambev, XP Investimentos, Aspen Pharmaceutical, Vibra Energia, Shell, Petrogal, Laboratórios B. Braun and Engie.

Team & differentiation: Founded in January 2023 by Luciana Aguiar, Alexandre Monteiro and Francisco Lisboa Moreira, the firm boasts a team of seven highly specialized attorneys. Alma Law is headquartered in São Paulo and primarily specializes in tax, regulatory matters (with a particular focus on regulatory matters in the energy sector), public law, corporate, capital markets and M&A.

MADEIRA, VALENTIM & GALLARDO ADVOGADOS: MASTERING THE COMPLEXITY OF TAX LITIGATION



Geraldo Valentim Neto

Key Figure(s):
Geraldo Valentim Neto
Established: 2011

Track record: Madeira, Valentim & Gallardo Advogados (MVGA) is a respected advisor to leading companies in the chemicals, consumer goods, and pharmaceutical industries. The firm is especially valued for its deep expertise in customs matters, double taxation agreements and transfer pricing rules. MVGA's strategic and practical approach provides effective solutions for intricate tax issues.

Team & differentiation: São Paulo-based Madeira, Valentim & Gallardo Advogados specializes in corporate, tax and litigation matters, and provides strategic legal services to both national and international clients. The firm's tax litigation department is led by seasoned founding partner Geraldo Valentim Neto, who brings more than two decades' worth of experience to the role.



TAX: RISING FIRMS

Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
Almeida Advogados	Rodrigo Petry Terra, Fabio Catta Preta Casella, Celso Sinotti Júnior
Balera, Berbel & Mitne Advogados	Diogo Lopes Vilela Berbel, Gustavo Rezende Mitne, Ligia Prado Rosolém
Baruel Barreto Advogados	Bruno Baruel Rocha, Rafael Monteiro Barreto, Ana Paula Baruel
BBL Advogados I Becker, Bruzzi & Lameirão Advogados	Pedro Lameirão, Natalia Ferreira Dias
BBMOV – Bisson, Bortoloti, Moreno, Occaso e Verzola Sociedade de Advogados	Carlos Roberto Occaso, Leonardo Franco Vanzela, Ana Livia Vaz Bisson
Bicalho Navarro Advogados	Alexandre Tadeu Navarro
Brasil Salomão e Matthes Advocacia	Marcelo Viana Salomão, Fábio Pallaretti Calcini, Gabriel Magalhães Borges Prata
BRZ Advogados	Renata de Paoli Gontijo, Pedro de Mello Martins Teixeira
BVZ – Bastos Bari Vilela Zugman Advogados	Daniel Zugman, Frederico Bastos
Candido Martins Advogados	Tatiana Cappa Chiaradia, Alamy Candido
Carvalho, Sica, Muszkat, Vidigal e Carneiro (CSMV Advogados)	Flávio de Haro Sanches, Ana Carolina Monguilod
CBLM Advogados	Eloisa Curi
Costa Tavares Paes Advogados	Richard Edward Dotoli, Victor Schmidt
DDSA - De Luca, Derenusson e Schuttoff Advogados	Sabine Ingrid Schuttoff, Claudia Derenusson Riedel
Farroco Abreu Guarnieri Zotelli Advogados	José Mauricio Abreu, Valeria Zotelli
Finocchio & Ustra Sociedade de Advogados	Leandro Lucon, Juliana Camargo Amaro
Franco Leutewiler Henriques Advogados	Tiago Espellet Dockhorn
Gasparini, Nogueira de Lima, Barbosa e Freire Advogados	Francisco Nogueira de Lima, Mauricio Braga Chapinoti, Rafael Balanin
HRSA Sociedade de Advogados	Isabel Garcia Calich da Fonseca, João Paulo de Seixas Maia Krepel, Lucas Martini de Aguiar
Lavez Coutinho	Raphael Lavez, Rômulo Coutinho, Arthur Pitman
LRI Advogados	Gilberto de Castro Moreira Jr., Graziella Lacerda Cabral Junqueira
Mello Torres Advogados	Renata Ribeiro Kingston
Murayama, Affonso Ferreira e Mota Advogados	Janssen Murayama, Bruno Moreira Affonso Ferreira
Nasser Sociedade de Advogados	Anderson Stefani
Neder e Romano Advogados	Marcos Vinicius Neder, Roberta de Lima Romano
Renault Zattar da Gama Rodrigues Pires Sociedade de Advogados (Brazil)	Felipe Renault, Tadeu Poretz, Gustavo da Gama
RFtax Advogados e Consultores	Rafael Fabiano
Salusse Marangoni Parente Jabur Advogados	Eduardo Perez Salusse, Allan Moraes, Lina Braga Santin Cooke
Santos Neto Advogados	Henrique Munia Erbolato, Leandro Genaro
Schmidt, Lourenço, Kingston Advogados Associados - SLK Advogados	Eduardo da Rocha Schmidt
Schmidt, Valois, Miranda, Ferreira & Agel Advogados	João Agripino Maia, Rodrigo Pinheiro
Souza Araujo Butzer e Zanchim Advogados – SABZ Advogados	Pedro Guilherme G. de Souza

TAX: SOUTHEAST

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Sacha Calmon - Misabel Derzi Consultores e Advogados	Valter de Souza Lobato, André Mendes Moreira, Misabel Abreu Machado Derzi
2 Botelho, Spagnol, Carvalho, Ibraim Advogados	Werther Botelho Spagnol, Daniela Procópio Spagnol, Marco Túlio Fernandes Ibraim
EXCELLENT	
Azevedo Sette Advogados	Leandra Guimarães
Rolim, Goulart, Cardoso Advogados	João Dácio Rolim, Luciana Goulart, Alessandro Mendes Cardoso
Rodolfo Gropen Advocacia	Rodolfo de Lima Gropen, João Manoel Rolla, Guilherme Rodrigues Macedo
HIGHLY RECOMMENDED	
Coimbra, Chaves & Batista Advogados	Paulo Coimbra, Onofre A. Batista Jr., Alice De Abreu L. Jorge
Freitas Ferraz Advogados	Thiago Braichi
Madrona Fialho Advogados	Patrícia Lima, Pedro Magalhães
Vilas Boas Lopes Frattari Advogados	Rafhael Frattari
RECOMMENDED	
Henriques Sociedade de Advogados	Guilherme de Almeida Henriques, Marcelo Hugo de Oliveira Campos, Flávio Machado Vilhena Dias
Jabour e Alkmim Sociedade de Advogados	Marcelo Jabour, Alexandre Alkmim
Martinelli Advogados	Bruno Condurú Davis, Francisco Costa de Albuquerque Maranhão, Lucas Aguiar Coelho
VALUABLE PRACTICE	
Arrieiro Advogados	Eduardo Arrieiro
Bernardes & Advogados Associados	Flavio Couto Bernardes, André Tostes
Candiotto Valle Advogados	Marcelo Candiotto Freire
CMT – Carvalho, Machado e Timm Advogados	Cristiano Rosa Carvalho, Gabriela Cabral Pires, Lucas Tavares dos Santos
Cunha Leão Advogados	Luiz Henrique Cunha, Fabiana Leão, Danielle Victor Ambrosano
Junqueira de Carvalho e Murgel Advogados	Fabio Junqueira de Carvalho, Maria Inês Murgel
Lacerda Diniz e Sena Advogados	Daniel Jardim Sena, Mauricia Veloso, Fernanda Silveira
Manucci Advogados	Fabricio Costa Resende de Campos
William Freire Advogados	Paulo Honório
NOTABLE PRACTICE	
Moura Tavares, Figueiredo, Moreira e Campos Advogados	Ricardo Alves Moreira, Ismail Antonio Vieira Salles, Alex dos Santos Ribas
PHRS Advogados	Pedro Simão
RFtax Advogados e Consultores	Rafael Fabiano



TAX: SOUTH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Souto Correa Advogados	Anderson Trautmann Cardoso, André Luiz da Silva Gomes, Henry Lummerz, Valter Tremarin Junior
2 Rafael Pandolfo Advogados Associados	Rafael Pandolfo, Rafael Santos Borin, Airton Bombardelli Riella
Silveiro Advogados	Cassiano Menke, Louise Lerina, Livia Troglio Stumpf
EXCELLENT	
Andrade Maia Advogados	Fabio Goldschmidt, Ane Streck Silveira, Lucas Pinheiro Tavares
CMT – Carvalho, Machado e Timm Advogados	Cristiano Rosa Carvalho, Lucas Tavares dos Santos, Reginaldo dos Santos Bueno
Gaia Silva Gaede & Associados Sociedade de Advogados	Henrique Gaede, Antonio Carlos Pacheco, Flávio Augusto Dumont Prado
Lippert Advogados	Rafael Korff Wagner, George Lippert Neto
TozziniFreire Advogados	Gustavo Nygaard, Rafael Mallmann, Bernardo Mascarenhas Mardini
Trench Rossi Watanabe	Cláudio Moretti, Thales Stucky
HIGHLY RECOMMENDED	
Charneski Advogados	Heron Charneski
Diego Galbinski Advocacia	Diego Galbinski
Ferraz de Camargo e Matsunaga Advogados (FCAM Advogados)	Adler Woczikosky, Marcos Matsunaga
Hilú & Caron Baptista Sociedade de Advogados	Miguel Hilú Neto, Marcelo Caron Baptista
Marins Bertoldi Advogados	James José Marins de Souza, Hugo Sellmer, Viviane de Carvalho Lima
Matter, Boettcher, Zanini e Souza Advogados	Maurício Licks
Simões Pires Advogados	Rafael Machado Simões Pires, Amanda Pegoraro
RECOMMENDED	
Arauz Advogados	Rodrigo Borba, Danielle Dalledone
Eichenberg, Lobato, Abreu & Advogados Associados	Edmundo Cavalcanti Eichenberg
Martinelli Advogados	Carlos Eduardo D. Amorim, Cintia Eliane Meyer, Fernanda Bandinelli Baccim
Rossi, Maffini, Milman & Grandó Advogados	Felipe Esteves Grandó, Bruno Guimarães, Jéssica Lazzari
Veirano Advogados	Fabio Barichello
Zulmar Neves Advocacia	João Carlos Franzoi Basso
VALUABLE PRACTICE	
Menezes Niebuhr Sociedade de Advogados	Ricardo Anderle, Gabriel Collaço Vieira, Gabriela Bittencourt Zanella
Pimentel & Rohenkohl Advogados Associados	Claudio Leite Pimentel
Rafael Nichele Advogados	Rafael Nichele

RAFAEL PANDOLFO ADVOGADOS: OPTIMIZING TAX OUTCOMES IN BRAZIL'S SOUTHERN MARKET



Rafael Pandolfo

Key Figure(s): Rafael Pandolfo, Rafael Santos Borin and Airton Bombardelli Riella
Established: 2002

Track record: A renowned law firm with over 20 years' expertise in tax and corporate law, Rafael Pandolfo Advogados specializes in handling complex administrative and judicial cases for a discerning clientele. Sought after for its strategic tax consulting, corporate restructuring and innovative use of AI and data tools. Clients across various sectors appreciate the firm's proactive and tailored approach.

Team & differentiation: Headquartered in the southern city of Porto Alegre, Rafael Pandolfo Advogados Associados contains a team of 23 partners and 12 associates, all of whom come with extensive experience and strong academic backgrounds, including postgraduates, masters and PhDs. The firm's founder, Rafael Pandolfo, brings over 20 years' experience in the legal field to bear when navigating complex tax matters for clients.

TAX: NORTH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Silveira, Athias, Soriano de Mello, Bentes, Lobato & Scaff - Advogados	Fernando Facury Scaff, Afonso Marcius Vaz Lobato, Sérgio Fiuza de Mello Mendes Filho
EXCELLENT	
Águila Advogados Associados	João Gabriel Casemiro Águila
Alecrim, Costa & Oliveira Advogados Associados	Paulo Ricardo Alecrim, Daniel dos Santos Costa
AMTF - Almeida Prado, Marx Tesser & Flor Advogados	Pedro Marx, Paulo Tesser, Marlon Flôr
Andrade GC Advogados	Germano Costa Andrade, Keyth Yara Pontes Pina, Victor Bastos da Costa
FFV Advogados	Ugo Freire, Daniel Farias, Michel Viana, Saulo Pereira, Gustavo Pereira, Américo Ribeiro
HIGHLY RECOMMENDED	
Brandão Ozores Advogados	Luiz Felipe Brandão Ozores, Fabio Silva Andrade, Fernanda de Andrade Rebouças Machado
Mendes Advocacia e Consultoria	Lucca Darwich Mendes, João Paulo Mendes Neto, Leonardo Costa Norat
Simões Pires	Rafael Machado Simões Pires, Amanda Pegoraro
RECOMMENDED	
1 Cavalcante, Pereira & Advogados Associados	Pedro Miguel L. Das Neves Félix-Alves, Rodolfo Meira Roessing
Simões Pires Advogados	Carlos Eduardo Coimbra Donegatti
Marcio Maués Advogados	Marcio Maués
2 Abdulmassih Advogados	Chedid Abdulmassih
Coelho de Souza Sociedade de Advogados	Bruno Coelho de Souza, Roberta Coelho de Souza
Correa, Benaion e advogados associados	Serafim Correa
Trindade Advogados	Diogo de Azevedo Trindade
Vieira da Rocha Machado Alves - VRMA	Paulo Vitor Vieira da Rocha

MÁRCIO MAUÉS ADVOGADOS: DILIGENT TAX-LAW REPRESENTATION



Márcio Maués

Key Figure(s): Márcio Maués
Established: 2017

Track record: Founded in 2017 and based in Belém, Pará, Márcio Maués Advogados is widely recognized for its expertise in tax law. The firm offers strategic counsel in tax consulting, planning, and both administrative and judicial litigation. It has built a strong reputation as a regional leader, advising companies across various sectors on complex tax matters.

Team & differentiation: Led by Márcio Maués, a prominent figure in tax law, the firm stands out for its personalized service and technical precision. Known for delivering customized legal solutions aligned with clients' business objectives, Márcio Maués Advogados provides exceptional support in resolving tax-related challenges with an emphasis on client-focused results.



TAX: NORTHEAST

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Da Fonte, Advogados	Alexandre Andrade Lima Da Fonte Filho, Carlos André Pereira Lima, Grace Kat Medeiros da Costa Neves Pereira
EXCELLENT	
Batista, Fazio, Manzi & Milet Advogados	Walter Manzi
Ivo Barboza & Advogados Associados	Ivo Barboza
Martorelli Advogados	Andrea Feitosa Maranhão, João Amadeus Santos
Queiroz Cavalcanti Advocacia	Ricardo Varejão
HIGHLY RECOMMENDED	
Bomfim Novis Advogados	Diego Bomfim, Carlos Maia, Matheus Monteiro
Coelho & Dalle Advogados	Márcia Dias
Cruz Campos Lobo Advogados	Leonardo Nuñez Campos
Di Cavalcanti Advogados	Phelippe Falbo Di Cavalcanti Mello, Catarina da Fonte
Fraga e Trigo Advogados	Pedro Trigo, Eduardo Fraga, Rodrigo Santos de Almeida
Mota Fonseca e Advogados	Manoel Mota Fonseca
Nogueira Reis Advogados	Marcelo Neeser Nogueira Reis
Porangaba, Sotero, Bacelar e Urbano Advogados	João Bacelar
Urbano Vitalino Advogados	Alexandre José Gois Lima de Victor, Luis Maranhão
RECOMMENDED	
Castro e Silva, Galvão Advogados	Eric Castro
Erick Macedo Advocacia	Erick Macedo, Cristiane Silva Costa, Leonardo da Fonte
Mello Pimentel Advocacia	Taciana Bradley
Monteiro e Monteiro Advogados	Bruno Romero Pedrosa Monteiro, Ana Karina Pedrosa de Carvalho, Augusto César Lourenço Brederodes
Serur Advogados	Aristoteles Camara, Cristiano Luzes
Severien Andrade Advogados	Fernando Rebelo de Andrade
SiqueiraCastro Advogados	Marluzi Andrea Costa Barros, Talita Lima Amaro
Valença & Associados Advocacia e Consultoria	Nelson Bruno Valença, Arão Bezerra Andrade

TAX: CENTER-WEST

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Advocacia Bettiol	Luiz Alberto Bettiol
Advocacia Fernanda Hernandez	Fernanda Guimarães Hernandez, Luciana Marques dos Reis Frattini, Rebeca Azevedo da Silva
Machado Meyer Advogados	Cristiane Romano
Mattos Filho	Ariane Costa Guimarães
Pinheiro Neto Advogados	Luiz Paulo Romano
EXCELLENT	
Veirano Advogados	Marcelo Reinecken
Advocacia Dias de Souza	Daniel Correa, Hamilton Dias de Souza
HIGHLY RECOMMENDED	
Bento Muniz Advocacia	Eduardo Muniz, Ary Athayde Jr., Pedro Ludovico
Caputo, Bastos e Serra Advogados	Francisco Caputo, Isabella Paschoal, Caio Caputo
MJ Alves e Burle Advogados e Consultores	Marcos Joaquim Gonçalves Alves, Alan Flores Viana, Gabriella Alencar Ribeiro
Sacha Calmon Misabel Derzi - Consultores e Advogados	Tiago Conde Teixeira
TozziniFreire Advogados	Bruno Teixeira

INTERNATIONAL TRADE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Demarest Advogados	Victor Bovarotti Lopes, Fernando Benjamin Bueno, Camila Biral, José Setti Diaz
Pinheiro Neto Advogados	Renê Guilherme da Silva Medrado, Mauro Berenholc, Carol Sayeg
Veirano Advogados	Ana T. Caetano
EXCELLENT	
Carla Junqueira & Associadas	Carla Amaral Junqueira
Magalhães e Dias Advocacia	Yi Shin Tang, Ana Luiza Sanches, Camila Tomimatsu
MPA Trade Law	Claudia Marques, Rodrigo Pupo
HIGHLY RECOMMENDED	
Madrona Fialho Advogados	Lucas Spadano
Monteiro & Weiss Trade - MW Trade	Andrea Weiss Balassiano, Carol Monteiro de Carvalho
Trench Rossi Watanabe	Francisco Negrão, Paulo Casagrande, Rafael Gregorin, Horácio Veiga de Almeida Neto, Alessandra Machado
RECOMMENDED	
Azevedo Sette Advogados	Luiz Eduardo Salles
Bichara Advogados	Giuseppe Melotti
Gringberg Cordovil Advogados	Ricardo Motta, Leonor Cordovil
Nasser Sociedade de Advogados	Rabih Nasser, Salem Nasser, Anderson Stefani
TozziniFreire Advogados	Lisandra Pacheco, Marcelo Calliari
VALUABLE PRACTICE	
Barral Parente Pinheiro Advogados	Welber Barral, Gilvan Brogini, Celso Figueiredo
BFSA - Borges Furlaneto & Sayeg Advogados	Karla Borges Furlaneto, Fernanda Manzano Sayeg
Unotrade	Roberto Kanitz, Thomas Fischer



WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Humberto Sanches e Associados	Humberto Sanches, Adriane Pacheco, Beatriz de Souza Lima Martinez
Lefosse Advogados	Andréa Caliento, Gustavo Haddad, Ricardo Santos
Mattos Filho	Alessandro Amadeu da Fonseca, Nicole Najjar Prado de Oliveira
EXCELLENT	
1 FreitasLeite Advogados	Raul Leite, Humberto de Paula Lima Isaac
Nogueira Pires Advogados	Andrea Nogueira Neves
Utumi Advogados	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapias
2 Moreau Advogados	Pierre Moreau, Leonardo Abreu, Gabriela Cardoso
PLKC Advogados	Luiz Kignel, José Henrique Longo
Velloza Advogados	Joanna Oliveira Rezende, Natalia Zimmermann
HIGHLY RECOMMENDED	
BMA – Barbosa, Müssnich, Aragão	Debora Bacellar de Almeida, Hermano Notaroberto Barbosa
Chulam Colucci Advogados	Nycolas Colucci, Eduardo Chulam
Machado Meyer Advogados	Fernando Colucci, Celso Costa, Glaucia Coelho
Madrona Fialho Advogados	Juliano Rotoli Okawa, Igor Nascimento de Souza, João Carlos Toledo
RECOMMENDED	
Candido Martins Advogados	Alamy Candido, Raphael Arantes Pires
Juliana Cardoso Advogados	Juliana Cardoso
Junqueira Ie Advogados	Lavinia Junqueira, Cristiane Ie
Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados	Ricardo Lacaz Martins, Michelle Sobreira Ricciardi Rosa, Fernanda Botelho de Oliveira Dixo
Lembi Advogados	Rachel Muraro Lembi, Mariana Belisario Carone, Catarina Novais Nogueira
L.O. Baptista Advogados	Marcelo Trussardi Paolini, João Victor Guedes, Ulisses Simões da Silva
Pinheiro Neto Advogados	Carlos Alberto Moreira Lima Jr., Celso Cintra Mori
Trench Rossi Watanabe	Clarissa Machado, Giuliana Schunck, Fernanda Haddad
Ulhoa Canto Advogados	Aloysio Meirelles de Miranda Filho
VALUABLE PRACTICE	
1 Abe Advogados	Gabriela Gomes de Andrade
BVZ - Bastos Bari Vilela Zugman Advogados	Frederico Bastos, Daniel Zugman, Renato Vilela
Huck Otranto Camargo	Estela Monteiro Soares de Camargo, Thalita Duarte Henriques Pinto, Paulo Santos Zampieri
KLA Advogados	Vera Cardoso de Almeida, Carolina Ducci, Fernando Lopes Koury
Leoni Siqueira Advogados	Carlos Leoni Siqueira, Flavio Leoni Siqueira, João Paulo Ferraz Vasconcellos
TozziniFreire Advogados	Flávia Andrade, Silvia Zono, Erlan Valverde
Vieira Rezende Advogados	Paulo Vieira, Rafael de Moraes Amorim, Michel Siqueira Batista
2 Brigagão, Duque Estrada – Advogados	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta
Farroco Abreu Guarnieri Zotelli Advogados	José Mauricio Abreu
Franco Leutewiler Henriques Advogados	Rodolfo Bertin, Tiago Espellet Dockhorn
HRSA Sociedade de Advogados	Isabel Fonseca, João Paulo Krepel, Guilherme Gomes Pereira
Lilla Vergniassi Advogadas	Daniela Vergniassi
Miguel Neto Advogados	José Antonio Miguel Neto, Ronaldo Machado Assumpção Filho, Décio Andrade

REAL ESTATE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bicalho Navarro Advogados	Rodrigo Cury Bicalho, Renato José Mirisola Rodrigues, Thiago Antonio Dias
Duarte Garcia, Serra Netto e Terra	Marcelo Terra, Guilherme Caffaro Terra, Natália Japur, José Carlos Baptista Puoli, Natalie Collet Feitosa Lange, Helena Mendonça de Toledo Arruda
Pinheiro Neto Advogados	Luciano Garcia Rossi, Franco Musetti Grotti, Gustavo S. Freitas
EXCELLENT	
1 Campos Mello Advogados	Bernardo Buarque Schiller, Ivandro Trevelim, Fabio Perrone Campos Mello
KLA Advogados	Pedro Cortez, Tomaz Matheus, Rodrigo Pontes
PMK Advogados	Fernando Maximiano, Rafael Gobbi, Patricia Monteiro
VBD Advogados	Olivar Lorena Vitale Junior, Rodrigo Antonio Dias, Daniele Brandão Gazel de Araújo, Bruno Sales da Silva, Flávio Coelho de Almeida
2 Machado Meyer Advogados	Maria Flavia Seabra, Fatima Tadea Rombola Fonseca, Bruno Costa
Mattos Filho	Rossana Fernandes Duarte, Mariana Spoto Cobra, Janaína Vargas
Stocche Forbes Advogados	Alexandre Clápis, Vilmar Lima Carreiro Filho, Débora Andrade Stupp Santiago
Tauil & Chequer Advogados	José Paulo Marzagão, Ludmila Braga, Jessica Queiroz
HIGHLY RECOMMENDED	
i2a Advogados	Luis Peyser, Ronaldo Ishikawa, Vanessa A. Oliveira
Lefosse Advogados	Andréa Caliento, Mariana Rodrigues
TozziniFreire Advogados	Vladimir Miranda Abreu, Pablo Meira Queiroz
RECOMMENDED	
Amaral e Nicolau Advogados	José Vicente Amaral Filho, Julio Nicolau Filho
BMA - Barbosa, Müssnich, Aragão	Cristiana Moreira, Guilherme Zoghbi Ayala
Caselli Guimarães Advogados	Lúcia Silveira Frias, Fernanda Inhasz
Demarest Advogados	Lucas Tavares Bueno, Marc Stalder, Thiago Giantomassi
Gustavo Padilha Advogados	Gustavo Pinheiro Guimarães Padilha, Celio dos Santos Kelab, Mariana Neves Monteiro
Huck Otranto Camargo	Estela Monteiro Soares de Camargo, Thalita Duarte Henriques Pinto, Paulo Vitor Paula Santos Zampieri
Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados	Erica Fernandes Campos Verissimo, Flavia Meira de Castro Checchia, Roberta Capozzoli Diniz
Madrona Fialho Advogados	Eduardo Tristão
Veirano Advogados	Rodrigo de Castro, Raphael Moreira Espírito Santo, Diego Lerner
VALUABLE PRACTICE	
Cascione Advogados	Fábio Cascione
Cescon, Barriou, Flesch & Barreto Advogados	Marcos Lopes Prado
Lobo & Lira Advogados	José-Ricardo Pereira Lira, Joana Ribeiro, Juliana Zielinsky
Lobo de Rizzo Advogados	Fernanda Christina de Souza Rosa



BRAZIL

▶	NFA - Negrão Ferrari Advogados	Ricardo Negrão
	Pantano Advogados	Tania Pantano
	Portela, Lima, Lobato & Colen Advogados	Humberto Rossetti Portela, Júlio de Carvalho Paula Lima, Milton Eduardo Colen
	Souto Correa Advogados	Gilberto Córrea Jr.
	Silveiro Advogados	Rodrigo Mutti, Nicolas Aires Paiva, Bruna Quintana, Ana Larissa da Rosa Pereira, Giovanni Mendes Ribeiro Pallaoro
NOTABLE PRACTICE		
1	Amatuzzi Advogados	Bruno Amatuzzi, Gabriela Pacela Moraes, Daniel Cardoso Gomes
	CGM Advogados	Carolina Penteado da Costa Galvão
	Eichenberg, Lobato, Abreu & Advogados Associados	Lucas Braga Eichenberg, Carlos Eduardo Fransceschini Lobato, Theo Keiserman de Abreu
	FreitasLeite Advogados	Cristiano da Cruz Leite
	Goulart Colepicolo Advogados	João Gilberto Freire Goulart
	Martens & Dornaus Advogados	Georges Louis Martens Filho, Victor Dornaus
	Romani Advogados	Tarso Romani
2	ALM Advogados	Telmo Arbex Linhares, Rubens Leonardo Marin
	Andrade Foz Advogados	Carolina Moura Foz
	/asbz	Raquel de Moraes Laudanna
	Claudio Mandelblatt Advogados Associados	Claudio Mandelblatt, Ilan Levacov, Carolinne Barcelos, Ananda Ulhoa
	Dib, Almeida, Laguna e Manssur	Luis Rodrigo Almeida, William Adib Dib Junior
	Isoldi Advogados	Maria Cecilia Guimarães Isoldi
	Lange Conti Advogados	Renata Lange Moura, Fabiana Conti Della Manna
	VBSO Advogados	Erik Frederico Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
	Viseu Advogados	Giselle Vergal Lopes

GUSTAVO PADILHA ADVOGADOS: STRATEGIC COUNSEL ON REAL ESTATE MATTERS



Gustavo Pinheiro Guimarães Padilha

Key Figure(s): Celio dos Santos Kelab, Mariana Neves Monteiro and Gustavo Pinheiro Guimarães Padilha
Established: 1997

Track record: Esteemed real-estate boutique with over two decades of experience providing custom-designed legal solutions to both personal and business clients. Recognized for advising on complex construction projects, property acquisitions, and built-to-suit agreements. The firm's multidisciplinary approach, combined with the strong academic background of its lawyers, ensures innovative and client-specific strategies.

Team & differentiation: With offices in Rio de Janeiro, São Paulo, and Belo Horizonte, the firm boasts a highly qualified team of nine partners and 72 associates. Founding partner Gustavo Padilha is a go-to name in shopping center matters. The firm is known for its personalized client partnerships and offers services in corporate, M&A, capital markets and labor law. Clients include BRMalls, Queiroz Galvão and Cyrela.

CLAUDIO MANDELBLATT ADVOGADOS: SHAPING HIGH-IMPACT REAL ESTATE VENTURES



Claudio Mandelblatt

Key Figure(s): Carolinne Barcelos, Ilan Levacov, Claudio Mandelblatt and Ananda Ulhoa
Established: 2007

Track record: Specialist boutique, regularly selected by leading players for its expertise in acquisitions, joint ventures, due diligence, built-to-suit arrangements, and sale-and-leaseback transactions. Valued for its tailored legal solutions, the firm advises on a variety of real estate developments, including shopping centers, residential projects and hotel ventures. Clients include Gafisa, Cyrela and Cury Construtora.

Team & differentiation: Distinguished Rio-based firm headed by Claudio Mandelblatt, a key figure in city's real estate sector. The team, consisting of four partners and seven specialist associates, provides comprehensive services, including drafting a broad range of real estate contracts and structuring joint ventures. The firm also assists with litigation, arbitration, tax and wealth management matters.

PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)	
LEADING		
1 Machado Meyer Advogados	Jose Virgilio Lopes Enei, Mauro Bardawil Penteado, Jose Prado	
Mattos Filho	Marina Anselmo Schneider, Pablo Sorj, Thiago Moreira	
2 Lefosse Advogados		Miriam Signor
Lobo de Rizzo Advogados	Andre Ramos Bedim, Gabriela Ponte Machado, Guilherme Cooke	
Stocche Forbes Advogados	Guilherme Forbes, Frederico Moura, Bruno Gandolfo	
EXCELLENT		
Cescon, Barrieu, Flesch & Barreto Advogados	Maurício Teixeira dos Santos, Rafael Baleroni	
Pinheiro Guimarães Advogados	André Sigelmann, Roberta Pimentel Fonseca, Paloma Lima	
Pinheiro Neto Advogados	Júlio César Bueno, Ricardo Coelho, Ricardo Russo	
Tauil & Chequer Advogados	Eduardo Lima, Luis Montes, Anna Gouvea	
HIGHLY RECOMMENDED		
Demarest Advogados	Bruno Aurélio, Thiago Giantomassi, Marina Aidar, Leticia Galdino Wanderley, Izabella Reis, Renan Sona	
Dias Carneiro Advogados	Thiago Vallandro Flores, Ricardo Sanches, Gustavo Junqueira	
TozziniFreire Advogados	Leonardo Miranda, Jun Makuta, Karin Yamauti Hatanaka	
Veirano Advogados	Ana Carolina Barretto, Pedro Aguiar de Freitas, Robson Barreto	
RECOMMENDED		
Mello Torres	Clovis Torres	
Vieira Rezende Advogados	Cláudio Guerreiro, Claudio Roberto Pieruccetti Marques, Roberto Barros	
VALUABLE PRACTICE		
BMA - Barbosa, Müssnich, Aragão	Rafael Dutra	
Campos Mello Advogados	Fabiano Gallo	
Cascione Advogados	Fábio de Souza Aranha Cascione	
Souto Correa Advogados	Tiago Figueiró	



PROJECT DEVELOPMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Machado Meyer Advogados	Jose Virgilio Lopes Enei, Mauro Bardawil Penteado, José Prado
Mattos Filho	Marina Anselmo Schneider, Pablo Sorj, Thiago Moreira
EXCELLENT	
1 Lobo de Rizzo Advogados	Marcelo Lennertz, Rodnei Iazzetta
Stocche Forbes Advogados	Guilherme Forbes, Bruno Gandolfo, Ana Clara Viola Ladeira
Tauil & Chequer Advogados	Bruno Werneck, Alexandre Chequer, Henrique Rocha
2	
Cescon, Barriau, Flesch & Barreto Advogados	Maurício Teixeira dos Santos, Rafael Baleroni
Lefosse Advogados	Miriam Signor
Pinheiro Guimarães Advogados	André Sigelmann, Roberta Pimentel Fonseca, Paloma Lima
Pinheiro Neto Advogados	Júlio César Bueno, Ricardo Coelho, Ricardo Russo
HIGHLY RECOMMENDED	
Demarest Advogados	Bruno Aurélio, Renan Sona, Marina Ferraz Aidar, Virgínia Mesquita, Rosi Costa Barros
Dias Carneiro Advogados	Ricardo Sanches, Paulo Leme
Giamundo Neto Advogados	Luiz Felipe Pinto Lima Graziano, Antonio Carlos Bastos, Diogo Albaneze Gomes Ribeiro
Justen, Pereira, Oliveira & Talamini	Cesar Pereira, Rafael Wallbach Schwind
TozziniFreire Advogados	Leonardo Miranda, Jun Makuta, Ana Carolina Calil
Veirano Advogados	Ana Carolina Barretto, Pedro Aguiar de Freitas, Robson Barreto
Vernalha Pereira Advogados	Fernando Vernalha, Angélica Petian
RECOMMENDED	
Arap, Nishi e Uyeda Advogados	Massami Uyeda, Sami Arap
Azevedo Sette Advogados	Frederico Bopp Dieterich, Rafael Adler, Leonardo Moreira
Manesco, Ramires, Perez, Azevedo Marques Sociedade de Advogados	Floriano de Azevedo Marques Neto
Mello Torres	Clovis Torres, Diogo Octavio Nebias

Toledo Marchetti Advogados Leonardo Toledo da Silva, Marcelo Vicentini Marchetti, Rodrigo Esposito Petrasso

Trench Rossi Watanabe José Roberto Martins, Danielle Valois, Henrique Frizzo

VALUABLE PRACTICE

1 Felsberg Advogados Maria da Graça Pedretti, Marianne Albers, Ligia Schlittler

Rolim Goulart Cardoso Advogados Luis Gustavo Miranda, Fábio Appendino

Schmidt, Valois, Miranda, Ferreira & Agel Antonio Luís Ferreira, Paulo Valois Pires, Rogério Miranda

SiqueiraCastro Carlos Roberto Siqueira Castro, Thiago de Oliveira

Souto Correa Advogados Tiago Figueiró

Souza Okawa Advogados Rosane Menezes Lohbauer, Fernando Gallacci

Vieira Rezende Advogados Cláudio Guerreiro, Claudio Roberto Pierucetti Marques, Roberto Barros

VPBG - Vella Pugliese Buosi e Guidoni Advogados Gabriella Maranesi Najjar, Anderson Moura, Pedro G. Seraphim

Xavier Vasconcelos Advogados (XVA) Eduardo Xavier, Beto Vasconcelos, Ana Luísa Pinto

2 BMA - Barbosa, Müssnich, Aragão José Guilherme Berman, Ana Cândida de Mello Carvalho

Campos Mello Advogados Fabiano Gallo

Madrona Fialho Advogados Rodrigo Machado

Pereira Neto | Macedo | Rocco Advogados Caio Mario da Silva Pereira Neto, Mateus Piva Adami, Daniel Douek

Portugal Ribeiro Advogados Mauricio Portugal Ribeiro

Queiroz Maluf Sociedade de Advogados Letícia Queiroz de Andrade

Ulhôa Canto Advogados Isabel Lustosa

NOTABLE PRACTICE

Aroeira Salles Advogados Alexandre Aroeira Salles

Braz Campos Advogados Rafael Vêras, Leonardo Coelho Ribeiro, Felipe Henrique Braz

Dal Pozzo Advogados Augusto Neves Dal Pozzo, Antonio Araldo Ferraz Dal Pozzo, João Negrini

Lampert Advogados Claudio Lampert

Piquet, Magaldi e Guedes Advogados Daniel Bogéa, Gilberto Mendes Calasans Gomes



AGRIBUSINESS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Franco Leutewiler Henriques Advogados	Nancy Gombossy de Melo Franco, Gabriel Buscarini Leutewiler, Thiago Soares Gerbasi
Santos Neto Advogados	Domicio dos Santos Neto, Fernando Bilotti Ferreira, Matheus Zilioti Silva, Frederico Favacho
VBSO - Vaz, Buranello, Shingaki & Oioli Advogados	Renato Buranello, Marcelo Winter, José Afonso Leirião Filho
EXCELLENT	
1 Demarest Advogados	José Diaz, Claudio Mattos, Lucas Tavares Bueno, Thiago Giantomassi, Bruna Pacheco
Pinheiro Neto Advogados	Tiago Themudo Lessa
Souto Correa Advogados	Fernando Pellenz, Gilberto Deon Correa Junior, Ticiane Vitória Figueiredo, Thiago Medeiros Borba, Danielli Barreto
2 Ernesto Borges Advogados	Ernesto Borges Neto, Flávia Andrea Sant'Anna Benites, Priscila Ziada Camargo Fernandes
Luchesi Advogados	Celso Umberto Luchesi, Ellen Carolina da Silva, Guilherme Fernandes Guardelin
PSAA - Passos e Sticca Advogados Associados	André Ricardo Passos de Souza, Ralph Melles Sticca, André Morais Bachur Silva
TozziniFreire Advogados	Vladimir Miranda Abreu, Alexei Bonamin, Luiz Renato Okumura
HIGHLY RECOMMENDED	
Feijó Lopes Advogados	Lucio Feijó
Huck Otranto Camargo	Eduardo de Oliveira Lima, Amanda Salis Guazzelli, Thalita Duarte Henriques
Mattos Filho	Bruno Mastriani Simões Tuca, Marina Procknor
RGSH Advogados	Christian de Lima Ramos
Trench Rossi Watanabe	Cláudio Moretti, Alvaro Schmidt Gallo Neto, Luis Ambrosio
RECOMMENDED	
CMT - Carvalho, Machado e Timm Advogados	Luciano Timm, Cristiano Rosa de Carvalho, Lucas Tavares, Danilo Brum
J. Ercilio de Oliveira Advogados	J. Ercilio de Oliveira, Aduino Kaneyuki
Machado Meyer Advogados	Bruno Costa, Bruno Racy, Eduardo de Campos Ferreira
Mattos Engelberg Echenique Advogados	Ubiratan Mattos, Fernando Engelberg de Moraes, Leonardo Santini Echenique
Oliveira Paolucci Advogados	Amauri de Oliveira, Luciano Paolucci, Olavo Guarnieri
Petribu, Cabrera e Pires de Mello Advogados	Ben-Hur Cabrera Filho, Rodrigo Pires de Mello, Henrique Petribu Faria
Tauil & Chequer Advogados	Christian Roschmann, Lilian Toscani, Victor Galante
VALUABLE PRACTICE	
Brasil Salomão e Matthes Advocacia	Fabio Pallaretti Calcini, Gabriel Magalhães Borges Prata
Madrona Fialho Advogados	Luis Bellini
Martinelli Advogados	Cintia Meyer, Luis de Carvalho Cascaldi, Ricardo Costa Bruno
Veirano Advogados	Diego Fraga Lerner, Daniel Malatesta, Luis Felipe Aguiar de Andrade

Analysis

J. ERCÍLIO DE OLIVEIRA ADVOGADOS: EXPERT ADVISORS FOR AGRIBUSINESS CASES



José Ercílio de Oliveira

Key Figure(s): José Ercílio de Oliveira and Aداuto Kaneyuki

Established: 2003

Track record: Respected agribusiness boutique providing expert legal counsel on a broad spectrum of sector-related issues. Noted for its tailored legal services, with a strong focus on barter operations (agricultural products for inputs) and credit recovery actions. It excels in corporate, commercial and tax law, offering comprehensive support for complex agricultural transactions, from contract drafting to securing guarantees.

Team & differentiation: Founding partners José Ercílio de Oliveira and Aداuto Kaneyuki are key figures in the agribusiness sector. The firm's specialist services include managing rural property documentation, providing back-office support for agricultural credit, and representing creditors in judicial recovery cases. It offers clients an innovative digital system for real-time tracking of document registrations and contract progress.

ERNESTO BORGES ADVOGADOS: TRUSTED AGRIBUSINESS-LAW EXPERTS



Ernesto Borges Neto

Key Figure(s): Ernesto Borges Neto, Flávia Sant'Anna Ferreira Benites and Priscila Ziada Camargo Fernandes

Established: 1951

Track record: Highly regarded agribusiness practice known for its expertise in rural credit bonds, alternative financing, corporate, financial and tax structuring, tax planning and acquisitions. The firm has worked closely with top industry players like JBS, Votorantim and Bradesco. It excels in judicial restructuring cases, particularly in safeguarding creditor rights.

Team & differentiation: The agribusiness department is led by Ernesto Borges, supported by 17 partners and 43 associates, composing a multidisciplinary team prepared to handle both contentious and consultative matters. The firm has seen a 30% increase in complex cases over the past year, underscoring its expertise in navigating financial and environmental regulations crucial to agribusiness success. It has multiple office across Brazil.

SANTOS NETO ADVOGADOS: STRATEGIC AGRIBUSINESS ADVICE



Domicio dos Santos Neto

Key Figure(s): Domicio dos Santos Neto, Fernando Bilotti Ferreira and Matheus Zilioti Silva

Established: 1992

Track record: Top-tier agribusiness firm acclaimed for its expertise in receivables securitization, commodity financing and complex cross-border transactions. Routinely advises major financial institutions, trading companies and key investors in high-profile agribusiness deals and litigation mandates. The firm's longstanding reputation is rooted in its involvement in landmark agribusiness cases and legislative reforms.

Team & differentiation: With over three decades of presence in the market, Santos Neto Advogados has offices in São Paulo and Ribeirão Preto. The firm is led by Domicio dos Santos Neto, who played a crucial role in shaping Brazil's agribusiness legislation and is considered a go-to name for sector-related matters. Consisting of 10 partners and 17 associates, the firm regularly represents the likes of Itaú, Amaggi and Cofco.

OLIVEIRA PAOLUCCI ADVOGADOS: GO-TO NAME FOR AGRIBUSINESS SOLUTIONS



Amauri de Oliveira

Key Figure(s): Amauri de Oliveira, Luciano Paolucci and Olavo Guarnieri

Established: 2001

Track record: Renowned agribusiness experts that excel at advising on rural credit securities, corporate structuring and company restructurings. The firm handles both contentious and non-contentious matters for prominent clients like Suzano, Bunge and Santander. Its extensive experience encompasses complex financial transactions and strategic agribusiness financing, reflecting an ability to address diverse client needs.

Team & differentiation: Founded over 20 years ago in São Paulo, Oliveira Paolucci Advogados is led by Amauri de Oliveira and Luciano Paolucci. The firm's four partners and six associates have strong academic credentials, and their broad range of practical expertise helps set the firm apart in its market. Singled out for its agribusiness finance and international trade capabilities.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

CHILE

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M&A

Best International Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
1 BTG Pactual	José Ignacio Zamorano
2 JP Morgan Chase	Alfonso Eyzaguirre
EXCELLENT	
Banco Santander Chile	Claudio Aguirre Vergara
Credicorp Capital	James Loveday
Goldman Sachs Chile	Joaquin Escribano
HIGHLY RECOMMENDED	
Bank of America Merrill Lynch	Rodrigo Demaria
BNP Paribas Cardif Chile	Sebastián Valle Lorenzini
Deloitte (Investment bank area)	Christopher Lyon
Morgan Stanley	Pedro P. Jottar Awad
Rothschild	Matthew Smith
Union Bank of Switzerland - UBS	Jerónimo Correa Braun

M&A

Best National Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
1 Larrain Vial	Felipe Porzio
2 Asset Chile	Gonzalo Fanjul, Jaime Guzmán, Georges de Bourguignon
Landmark Capital	Julio Cardenal
Tyndall Group	Juan Ignacio Langlois
EXCELLENT	
Bansud Capital	Jaime Milic
Econsult	Jorge Muñoz
Providence Capital	Pablo D'Agliano
HIGHLY RECOMMENDED	
Altis	Alejandro Puentes
Hudson Bankers	Todd Huckaby
IMAP Chile	Sergio Milic
Key Capital Asesores Financieros	Cristián Mandiola Silva
Quest Capital	Alejandro Valenzuela
RECOMMENDED	
Ameris	Rodrigo Guzmán
Banmerchant	Agustín Larrain
Capital Trust	Rodrigo Muñoz Vivaldi
Link Capital Partners	Fernando Edwards

PROVIDENCE CAPITAL: TOP CORPORATE FINANCE ADVISORY SERVICES



Pablo D'Agliano

Key Figure(s): Pablo D'Agliano
Established: 2013

Track record: Providence Capital is an independent corporate finance and M&A advisory firm which has three main lines of business: M&A advisory, debt and valuation advisory and financial modeling. The firm enjoys an enviable reputation thanks to its in-depth knowledge of a wide range of key industries in Chile and an extensive local and international network of financial and strategic investors.

Team & differentiation: The team provides strategic advice to both corporate clients and shareholders. Pablo D'Agliano has over 24 years' experience in client management, origination, structuring and execution of transactions in Latin America. Over the years the firm has helped clients successfully execute over 50 transactions totaling \$15 billion in countries such as Chile, Peru, Colombia, Argentina, Bolivia, Brazil and Ecuador.



AUDITING

Best Consulting Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
RECOMMENDED	
Addval Auditores	Guillermo Ureta
Artl Chile Auditores	Luis Landa
Asesorías Mañío	Marco Apablaza
Baker Tilly Chile Auditores	Marcos Guerra
BDO	Heraldo Hetz
CFA (Chile Finance Advisors)	José Luis Aviles
Crowe	Sergio Bascuñan
Deloitte (Chile)	Julio Valenzuela
Ecovis	William Ruz
EY Auditores	Chris Heidrich
Grant Thornton	Alejandro Cerda
Kennedy consultores auditores	Marcelo Cabezas
KPMG Chile	Santiago Barba Muñiz
Mazars Chile	Damien de La Panouse
Moore Global	Juan Landa
PKF Chile Auditores Consultores	Antonio Gonzalez
Puente Sur	Nicholas Walker
PwC Chile	Renzo Corona
RSM Chile	John Droguett
TGS C&C Canessa SA	José Canessa
Unitax	Boris León, Hernán Fuentes

PRIVATE EQUITY

Best Private Equity Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
RECOMMENDED	
Ecus Capital	Hubert Porte
Humus Capital	Ramiro Lauzan
Linzor Capital Partners	Carlos Ingham
Patria Investments	José Mestres
Riverwood Capital Partners	Francisco Alvarez
Venturance Alternative Assets	Roberto Loehnert
Victoria Capital Partners	Carlos Garcia

VENTURE CAPITAL FUNDS

Best Venture Capital Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
	RECOMMENDED
Alaya VC Capital	Luis Bermejo
Aurus	Raimundo Cerda
Austral Capital	Gonzalo Miranda
Beagle Ventures	Pablo Vicuña
Chile Global Ventures	Felipe Matta
Dadneo	Allan Jarry
Devlabs	Rubén Hernandez
Fen Ventures	Cristobal Silva
Genesis Ventures	Rodrigo Castro
HCS Capital Partners	Alex Horvitz, Luis Felipe San Martin
Invexor	Cristian Undurraga
Magma Partners	Nathan Lustig
Manutara Ventures	Cristian Olea
Masisa Lab	Alejandro Carrillo
Scale Capital	Alexander Flögel
Taram Capital	Felipe Camposano
Venturance Alternative Assets	Roberto Loehnert
Wayra	Renzo Salas



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barros & Errázuriz	Enrique Barros, Francisco De la Barra
Carey	Alejandra Daroch, Felipe Moro, Fernando Noriega, Diego Peralta, Francisco Ugarte
Claro & Cia	Matias de Marchena, Jose Maria Eyzaguirre B., Rodrigo Ochagavia
Morales & Besa	Myriam Barahona, José Miguel Carvajal
Philippi Prietocarrizosa Ferrero DU & Uría	Andrés Sanfuentes
EXCELLENT	
Bofill Mir Abogados	Octavio Bofill, Ana Maria Yuri, Rodrigo Saffirio, Feliciano Tomarelli
Cariola Diez Pérez-Cotapos	Francisco Javier Illanes, Rodrigo Sepulveda, Juan Antonio Parodi
Guerrero Olivos	Miguel Coddou, Jorge Delpiano, Benjamín Novoa, Juan Enrique Allard
Larrain Y Asociados Abogados	Patricio Montes, Diego Garay
HIGHLY RECOMMENDED	
Baker McKenzie	Jaime Munro
Dentons Larrain Rencoret	Felipe Rencoret
DLA Piper Chile	Mauricio Halpern
Garrigues Chile	Jaime De Larraechea, Pedro Garcia, Antonio Morales
Prieto Abogados	Mario Gorziglia, Isabel Monge
Urenda Rencoret Orrego & Dörr	Nicholas Mocarquer, Sergio Orrego, Felipe Rencoret, Rafael Rencoret
RECOMMENDED	
1 Alessandri	José Antonio Cuadra, Fernando Jamarne
Baraona Marshall	Juan Pablo Baraona, Raul Marshall, Rodolfo Vega
CEPD Abogados	Alejandro Edwards G, Tomás Poblete, Arturo Poblete
CMS Carey & Allende	Enrique Vergara
Cuatrecasas	Roberto Guerrero, Macarena Ravinet, Alfonso Ugarte
HD Legal	Matias Langevin
Palma	Juan Eduardo Palma Cruzat, Sergio Quesney

Ried Fabres Ricardo Abogabir, José Miguel Ried, Cristián Fabres, Jaime Hirschberg

2 Álamos, Álvarez & Aldunate Abogados Alfonso Álamos, Felipe Álvarez

Clyde & Co Chile Franco Acchiardo

Fontaine & Cía Juan Eduardo Troncoso

Jara Del Favero Alvaro Caviedes, Sven Herlin Kaiser, Felipe Ovalle, Christian Schiessler

MBC Abogados Carolina Minechetti, Benjamín Salas Urzúa

VALUABLE PRACTICE

1 Albagli Zaliasnik Álvaro Rosenblut

Arteaga Gorziglia Arnaldo Gorziglia, Cristián Carpentier

Chirgwin Andrés Chirgwin

Fischer & Cía Gerardo Cruzat, Cristóbal Herrera

García Nadal & Cía Esteban García Nadal, Andrés Acosta

Magliona Abogados Giovanni Donati, Claudio Magliona, Juan Pablo Montiel

2 Alvarez Abogados Alejandro Álvarez, Manuel Sánchez, José Antonio Velasco

Contreras Velozo Alvaro Awad, Oscar Contreras Blanco

Dalgalarrando y Cía Abogados Felipe Dalgalarrando

Eyzaguirre Y Cía Cristian Eyzaguirre S.

Pagbam Schwencke Juan Pablo Schwencke, Francisco Prado

CAREY: EXPERTS IN BANKING AND FINANCE TRANSACTIONS



Diego Peralta

Key Figure(s): Diego Peralta, Francisco Ugarte, Felipe Moro, Fernando Noriega and Alejandra Daroch

Established: 1905

Track record: The firm represents domestic and foreign clients in bilateral or syndicated loans, secured or unsecured; liability management; public and private offerings and placements of capital and debt, both local and international; securitizations; project financing; structured products transactions and operations with derivatives; among many others matters.

Team & differentiation: The team is characterized not only by an ability to advise national and international clients on banking matters, but also its regular participation in initiatives to update laws and regulations in Chile. Banking and finance team co-head, Diego Peralta, has a wealth of experience creating and structuring financial products and in financing, M&A and the issuance and placement of debt or equity securities.

BOFILL MIR ABOGADOS: HIGHLY EXPERIENCED IN CORPORATE ADVISORY



Octavio Bofill

Key Figure(s): Octavio Bofill, Ana María Yuri and Rodrigo Saffirio

Established: 2006

Track record: The firm has a well-established mergers and acquisitions practice capable of advising on all stages of the transaction process and ensuring contracts are well structured for the most efficient sale, merger or acquisition. The team advises on transactions in the energy, mining, real estate, industrial, aeronautical, agricultural and construction sectors.

Team & differentiation: Multidisciplinary and agile, Bofill Mir Abogados has almost two decades of professional experience and a team of highly qualified lawyers. Octavio Bofill has extensive experience advising on commercial law. His practice focuses on representing national and international clients in mergers and acquisition, banking and finance, capital markets, reorganization and insolvency matters.



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barros & Errázuriz	Fernando Barros, Tomás Kovacevic, Carola Trucco
Carey	Manuel Alcalde, Jaime Carey, Manuel José Garcés, Jessica Power
Fischer & Cía	Carolina Collantes, Juan Cristóbal Ortega, Isabel Espinoza, Alex Fischer
Fuensalida & Del Valle Abogados	Jaime Del Valle, Trinidad Fernandez, Carolina Fuensalida, Cristobal Ureta
EXCELLENT	
Claro & Cia	Jorge Carraha, Nicolás Maturana
EY Chile	Macarena Navarrete
Garfias & Cia	Andrés Bustos, Gonzalo Garfias, Pablo Ibañez
Garrigues Chile	Oscar Ferrari, Ignacio Campino
KPMG Chile	Francisco Lyon, Andrés Martínez, Francisco Ramírez
Philippi Prietocarrizosa Ferrero DU & Uria	Guillermo Infante
Prieto Abogados	Mario Gorziglia, Leonidas Prieto
PwC Chile	Francisco Selamé
Recabarren & asociados	Soledad Recabarren
Torretti & Cía	Carlos Bravo, Eric Donoso, Sebastián Martínez-Conde, Javiera Pérez, Eduardo Torretti
HIGHLY RECOMMENDED	
Allende Bascuñán Abogados	Mauricio Carloza, Mario Donoso, Francisco J. Allende, Marcela Silva
Arteaga Gorziglia	Andrés Ossandón
Baker McKenzie	Alberto Maturana
Baraona Marshall	Alejandro Abuyeres
Bofill Mir Abogados	Josefina Da-Bove
Cariola Diez Pérez-Cotapos	Javier Cerón
CMS Carey & Allende	Diego García, Gonzalo Serrano
Deloitte Chile	Joseph Courand
Dentons Larrain Rencoret	Francisco Hurtado, Karen Kulka, Juan Pablo Orellana
Fontaine & Cía	Hernán Fontaine
Guerrero Olivos	Alejandro Chechilnitzky
Larrain Y Asociados Abogados	Víctor Manuel Avilés
Morales & Besa	Santiago Martínez
Puente Sur	Ignacio Gepp
Russi Eguiguren / Quadrant	Gonzalo Rivera Zaldívar, Ignacio Roblero, Patricio Vera, Carlos Vergara Wistuba
Tax Advisors	Benjamín Berstein, Cristián Blanche
Ulloa & Cía	Nicolás Ulloa, Adriana Zaidan
RECOMMENDED	
Albagli Zaliasnik	Andrea Bobadilla, Álvaro Rosenblut, Rodrigo Albagli
Aninat Abogados	Luis Alberto Aninat, Maria Eugenia Sabbagh

Cabello Abogados Tributarios	Juan Pablo Cabello
Clyde & Co Chile	Cristóbal Cibie
DLA Piper Chile	Rodrigo Alvarez, Amory Heine
FVP TAX Abogados	Guillermo Fonseca, Jorge Valenzuela, Andres Palacios
Garnham Abogados	Arturo Garnham, Patrick Humphreys
ICMS Abogados	Ricardo Ihnen Becker, Andres Correa
Jara Del Favero	Rafael Valdivieso Ruiz-Tagle
MBC Abogados	María Teresa Cremaschi, Jazmín Gajardo
Ovalle Consejeros Legales	Alvaro Parra
Sapag & Gonzalez	Pablo Rodrigo González, Sergio Sapag
Urenda Rencoret Orrego & Dörr	Gonzalo Rencoret

VALUABLE PRACTICE

1 AEM Abogados	Miguel Guerrero
ARH Abogados	Pablo Ramírez Molina, José Ayala Avilés
AVC Partners	Paula Abugattas, Jaime Castillo, Francisco Javier Valdivieso, Pamela Vázquez
CEPD Abogados	Juan Pablo Fell
Chirgwin	Andrés Chirgwin
Cuatrecasas	Rodrigo Stein
Harris Gómez Group	Carla López, Camila Weinstein
HD Legal	Juan Andrés Larrondo
Misraji & Béjar Abogados	Camilo Béjar
PTL I Prieto Tax & Legal	José Miguel Prieto Correa, Harry Ibaceta, José Tomás Adriasola, María José López
Robertson Catalán Abogados	Matías Robertson
Saez & Cia	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet

2 EGB Abogados	Jorge Espinosa Sepúlveda
Estudio Guzmán	Manuel Bulnes, Felipe Guevara, Enrique Guzmán, Sebastián Undurraga
Guerrero Garcés	Sebastián Guerrero Valenzuela
Lembeye Abogados	Evelyn Sepúlveda
Pagbam Schwencke	Barbara Neyra
Porte y Canales	Octavio Canales, Rodolfo Porte
Porzio Rios Garcia	Ignacio García
Salcedo y Cia	Claudio Salcedo
Zúñiga Campos Abogados	Celeste Angulo

CAREY: ACCOMPLISHED FISCAL MANAGEMENT TEAM



Jaime Carey

Key Figure(s): Jaime Carey, Jessica Power, Manuel José Garcés and Manuel Alcalde
Established: 1905

Track record: Carey's storied history and sophisticated approach to tax analysis gives the firm a natural advantage when it comes adapting to frequent changes to the cornerstones of the Chilean tax system, such as those brought about by the 2014, 2016 and 2020 tax reforms, or changes included in recent international tax treaties, such as the BEPS Multilateral Convention, which Chile has ratified.

Team & differentiation: The tax team is known for effective tax litigation and tax due diligence capabilities. An interdisciplinary group, it contains lawyers, accountants and an economist. Jaime Carey has earned great prestige as a tax lawyer of reference and trusted advisor to private-wealth clients. His practice focuses on personal and corporate tax planning, local and international tax advice, and foreign investment transactions.



TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
EXCELLENT	
Fischer & Cia	Patricio Casas
PwC	Gonzalo Schmidt
Recabarren & Asociados	Ignacio Iriarte
Torrett&Cia	Eric Donoso
HIGHLY RECOMMENDED	
Deloitte	Pablo Quezada
KPMG	Luis Seguel
Philippi Prietocarrizosa Ferrero DU & Uría	Mario Silva
EY	Andrés Vio Veas
Baraona Marshall	Alejandro Abuyeres
Cabello Abogados	Michel Aguilera
FVP TAX abogados	Andrés Palacios

STARTUPS & VENTURE CAPITAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Carey	Guillermo Carey, Francisco Guzmán
DLA Piper Chile	Jorge Timmermann, Matías Zegers
Guerrero Olivos	Pedro Lyon, Benjamín Ferrada, Francisca Martínez, Diego Rodríguez
EXCELLENT	
A/C/R Legal	Diego Rodríguez
ACU Abogados	Santiago Achurra, Pablo Undurraga
Barros & Errázuriz	Sergio Eguiguren, Lucas Marinovic
Flores Acevedo Abogados	Pablo Acevedo
Pagbam Schwencke	Juan Pablo Schwencke, Francisco Prado

HIGHLY RECOMMENDED

1	Albagli Zaliasnik	Rodrigo Albagli, Eugenio Gormáz
	Apparcel Uriarte Abogados	Matías Apparcel
	Estudio Zapata	Franco Zapata
	Marinovic & Alcalde	Javier Gonzalez, Alberto Polette, Tomas Polette, Martín Vilajuana

2	Álamos, Álvarez & Aldunate Abogados	Felipe Álvarez
	Aninat Abogados	Maria Eugenia Sabbagh, Martín Mois
	Egaña Abogados	Andrés Egaña
	Villarino E Ilharreborde Abogados	Juan Andrés Ilharreborde

RECOMMENDED

1	Cuatrecasas	Josefina Yávar
	Lembeye Abogados	Nicolás Espina, Jorge Lembeye
	Prieto Abogados	Patricio Prieto, Maite Larrañaga

2	Alster Legal	Andrés Jara
	Anguita Osorio	Eduardo Anguita
	CEPD Abogados	Tomás Poblete
	DNPV Abogados	Pedro Novoa, Rodrigo Novoa
	Fs Abogados	Rodrigo Bustamante
	HD Legal	Sebastian Delpiano
	Jara Del Favero	Alvaro Caviedes

ÁLAMOS, ÁLVAREZ & ALDUNATE ABOGADOS: CONSTANTLY GROWING FIRM



Felipe Álvarez

Key Figure(s): Alfonso Álamos and Felipe Álvarez
Established: 2020

Track record: The firm specializes in three main areas: capital markets, venture capital and real estate. It has extensive experience in the study, planning, development, execution and commercialization of various types of real estate assets. The team is experienced at advising entrepreneurs, startups and both national and foreign investors in their various stages of development across diverse areas such as fintech, proptech and insurtech.

Team & differentiation: The firm is home to lawyers with extensive experience in various areas of law and industries, which allows them to offer comprehensive advice and add value to their clients' projects. In recent years the firm has expanded its practice areas according to market needs to cover corporate M&A, energy, tax, banking and finance and labor.

CAREY: STRATEGIC ADVISOR TO STARTUPS



Guillermo Carey

Key Figure(s): Francisco Guzmán and Guillermo Carey
Established: 1905

Track record: Carey is particularly strong advising venture capital clients in complex matters, such as the internationalization process for local startups. In such cases the team excels at being able to grasp all the issues involved, such as corporate structuring, tax planning and IP transfer, while looking for the optimal alternative to take the company to the next level. Shinkansen and Nubank are clients.

Team & differentiation: Guillermo Carey offers entrepreneurial clients and investors the benefit of his uniquely valuable venture-capital and intellectual-property experience. Under Carey's guidance, newly established companies can safely expand, secure funding from investors and receive protection for their brand and its products. He regularly advises high-impact entrepreneurs in technology transfer and international expansion matters.



WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barros & Errázuriz	Fernando Barros, Carola Trucco
Fischer & Cía	Carolina Collantes, Juan Cristóbal Ortega, Isabel Espinoza, Alex Fischer, Cristóbal Herrera, Gerardo Cruzat
Fuensalida & Del Valle Abogados	Jaime Del Valle, Trinidad Fernandez, Carolina Fuensalida, Cristobal Ureta
Torretti & Cía	Carlos Bravo, Sebastián Martínez-Conde, Javiera Pérez, Eduardo Torretti, Erico Donoso
EXCELLENT	
Allende Bascuñán Abogados	Francisco Allende, Mauricio Carloza, Mario Donoso, José Luis Ibáñez
Garfias & Cía	Andrés Bustos, Gonzalo Garfias, Pablo Ibañez
Russi Eguiguren / Quadrant	Gonzalo Rivera Zaldívar, Patricio Vera, Carlos Vergara, Ignacio Roblero
Ulloa & Cía	Nicolás Ulloa, Adriana Zaidan
HIGHLY RECOMMENDED	
Carey	Manuel Alcalde, Jaime Carey, Manuel José Garcés, Jorge Ugarte
EY Chile	Pablo Greiber
Garrigues Chile	Oscar Ferrari, María Jesús Hidalgo
Goldenberg & Lagos	Juan Goldenberg
Recabarren & asociados	Soledad Recabarren
RECOMMENDED	
DLA Piper Chile	Amory Heine, Rodrigo Álvarez
FVP tax abogados	Guillermo Fonseca, Jorge Valenzuela, Andres Palacios
ICMS Abogados	Ricardo Ihnen Becker, Andrés Correa
Jara Del Favero	Rafael Valdivieso Ruiz-Tagle, Martín Hudson
Prieto Abogados	Mario Gorziglia, Leonidas Prieto
Saez & Cía	Gonzalo Sáez Pinochet, Vicente Sáez Pinochet
VALUABLE PRACTICE	
Arteaga Gorziglia	Andrés Ossandón
Chirgwin	Andrés Chirgwin
Clyde & Co Chile	Arturo Majlis, Hugo Prieto, Alejandro Quintana
Correa Squella	Juan Ignacio Correa
Estudio Guzmán	Manuel Bulnes, Felipe Guevara, Enrique Guzmán, Sebastián Undurraga
Pagbam Schwencke	Bárbara Neyra, Juan Pablo Schwencke
PwC Chile	Francisco Selamé

PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Carey	Rafael Vergara, Óscar Aitken, Juan Francisco Mackenna, Alberto Cardemil, Felipe Moro, José Miguel Bustamante, Juan Pablo Stitchkin, Fernando Noriega, José Tomás Hurley
Morales & Besa	Myriam Barahona, José Miguel Carvajal, Carlos Silva
Philippi Prietocarrizosa Ferrero DU & Uria	Marcela Silva
EXCELLENT	
Barros & Errázuriz	Nicolas Balmaceda, Francisco De la Barra
Claro & Cia	José Luis Ambrosy, Jose Maria Eyzaguirre B., Rodrigo Ochagavia
Garrigues Chile	Pedro Garcia, Claudio Moraga, Antonio Morales
Guerrero Olivos	Sebastián Abogabir, Miguel Coddou, Felipe Frühling, Benjamín Novoa, Clemente Pérez
Larrain Y Asociados Abogados	Diego Garay, Patricio Montes
Prieto Abogados	Mario Gorziglia, Juan Tagle Q., Nicolás Yuraszeck, Isabel Monge
HIGHLY RECOMMENDED	
Arteaga Gorziglia	Arnaldo Gorziglia, Cristián Carpentier, Ignacio Arteaga, Luciano Cruz
Bofill Mir Abogados	Ana Maria Yuri, Pablo Mir
Cariola Diez Pérez-Cotapos	Juan Antonio Parodi, Rodrigo Sepulveda, Francisco Illanes
CMS Carey & Allende	Pabla Gainza, Jorge Allende Z.
Dentons Larrain Rencoret	Felipe Rencoret
Ossa & Alessandri	Francisco Ossa
RECOMMENDED	
Baraona Marshall	Juan Pablo Baraona, Raul Marshall, Rodolfo Vega
BBGS Chile	José Miguel Bambach, Claudio Campos, Max Correa, Alejandra Diez, Mario Espinoza
DLA Piper Chile	Mauricio Halpern, Diego Peña
Lembeye Abogados	Nicolás Espina, Rony Zimmerman, Jorge Lembeye
Urenda Rencoret Orrego & Dörr	Sergio Orrego, Gonzalo Errázuriz, Ignacio Urrutia, Felipe Rencoret



FINTECH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barros & Errázuriz	Javier Díaz, Sergio Eguiguren
CMS Carey & Allende	Carolina Veas, Enrique Vergara
HD Legal	Matias Langevin, Rebeca Zamora
Magliona Abogados	Giovanni Donati, Claudio Magliona, Nicolás Yuraszeck
EXCELLENT	
Aninat Abogados	Martín Mois, Cristián Reyes
Apparcel Uriarte Abogados	Matías Apparcel
Bitlaw	Tomás Pintor, Javiera Sepulveda, Paulina Silva
Carey	Francisco Guzmán, Fernando Noriega, Alejandra Daroch
Dentons Larrain Rencoret	Karlfranz Koehler, Ignacio Pera
DLA Piper Chile	Jorge Timmermann, Matías Zegers
HIGHLY RECOMMENDED	
Alessandri	Felipe Cousiño, José Antonio Cuadra, Macarena Gatica, Fernando Jamarne
A/C/R Legal	Diego Rodríguez
Cuatrecasas	Tomás Kubick
Egaña Abogados	Andrés Egaña
Estudio Bravo	Mario Bravo
Estudio Zapata	Franco Zapata
H&CO Abogados	Felipe Harboe
Moraga Y Cía	Alvaro Moraga
RECOMMENDED	
Cariola Diez Pérez-Cotapos	Juan Antonio Parodi
Marinovic & Alcalde	Javier Gonzalez, Alberto Polette, Tomas Polette, Martín Vilajuana
Prieto	Mario Gorziglia, Isabel Monge

Analysis

ANINAT ABOGADOS: ROBUST STRATEGIC VISION



Luis A. Aninat

Key Figure(s): Luis A. Aninat, Martín Moisés and Cristián Reyes
Established: 2020

Track record: Aninat Abogados is characterized by an ability to advise startups and established fintech companies, fintech subsidiaries of investment banks and industry-oriented investment funds. Among its solid and stable portfolio of clients are notable names such as Binance, Ebanx, Tenpo, Tapp, Pronto Paga, Buda, Vita Wallet, Paymig, CryptoMKT and SatoshiTango.

Team & differentiation: The firm has forged a strategic alliance with industry players such as the consulting firm BDO Chile and the data services company Regcheq, to provide specialist services to the fintech industry and enhance its legal expertise. Luis Aninat focuses on corporate, transactional, regulatory and dispute resolution aspects, representing Chilean and foreign companies from sectors such as infrastructure, technology and communications.

ESTUDIO ZAPATA: FINTECH INDUSTRY DEDICATION



Franco Zapata

Key Figure(s): Franco Zapata
Established: 2020

Track record: Estudio Zapata stands out for the highly specialized nature of the legal advice it provides startups and innovative companies developing and applying new technology. The firm focuses on advising fintech companies, driven by its close relationship with FINTECHILE, the national Fintech association. It excels in venture capital, corporate law and financing for companies across diverse sectors including fintech, proptech and biotech.

Team & differentiation: The firm has expanded its services to serve the needs of proptech and biotech companies, reflecting the evolving landscape of technological innovation in the market. The team, led by Franco Zapata, is recognized nationally and internationally for its extensive experience and ability to consistently provide innovative, customized solutions.

H&CO ABOGADOS: FINANCIAL SERVICES SPECIALISTS



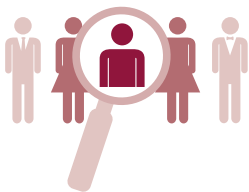
Felipe Harboe

Key Figure(s): Felipe Harboe
Established: 2022

Track record: H&CO Abogados is known for providing comprehensive advice on digital regulation, technology, data protection and cybersecurity to companies and institutions of all ilks, depending on the regulatory context. It is skilled at establishing models of risk and infringement prevention in line with national realities, leveraging international best-practices to achieve lasting results.

Team & differentiation: The firm is led by founding partner Felipe Harboe, a Central University law graduate and expert in public policy, regulation, security and technology (including personal-data protection). He has more than 30 years' political experience and dedication to public service and spearheads a multidisciplinary team of attorneys with vast experience in the public and private sector.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.



RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Carey	Alejandra Daroch, Cristián Figueroa, Ricardo Reveco, Francisco Ugarte, Salvador Valdes, Roberto Villaseca
Nelson Contador & Compañía Abogados	Nelson Contador
EXCELLENT	
Castañeda & Pino Abogados	Luis Felipe Castañeda, Juan Cristóbal Pino
Claro & Cia	Cristóbal Eyzaguirre
Gandarillas Montt Del Río	Cristian Gandarillas
Morales & Besa	Myriam Barahona, Gonzalo Cordero
Prieto Abogados	Alberto Gonzalez E., Benjamín Grebe
Puga Ortiz	Juan Esteban Puga
HIGHLY RECOMMENDED	
ABI Abogados	Francisco Bañados, José Joaquín Meza
Barros & Errázuriz	Javier San Martin
Bofill Mir Abogados	Octavio Bofill, Rodrigo Saffirio, Ana María Yuri, Feliciano Tomarelli
Cariola Diez Pérez-Cotapos	Raimundo Moreno, Fernando Urrutia
Guerrero Olivos	Juan Enrique Allard, Benjamin Ferrada, Sergio Yávar
Saez & Cia	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet
Urenda Rencoret Orrego & Dörr	Juan Carlos Dörr Bulnes, Juan Pablo Morales
RECOMMENDED	
Cuatrecasas	Gianfranco Lotito, Tomás Kubick, Alfonso Ugarte
Fleischmann & Román Abogados	Orlando Palominos, Paulo Román
Fischer & Cia	Gerardo Cruzat, Cristóbal Herrera
Fontaine & Cia	Georgo Pefitouloglou, Juan Eduardo Troncoso
Gamboa, Fuenzalida, Sanfeliú & Ugarte	Rodolfo Fuenzalida
García Nadal & Cía	Esteban García Nadal
Grupo Defensa	Ricardo Ibañez, Sebastián Muñoz, Mario Espinosa
Larrain Y Asociados Abogados	Arturo Bulnes
Pagbam Schwencke	Francisco Prado, Juan P. Schwencke, Bárbara Neyra Avilés
Puyol y Rosas Abogados	Jaime Puyol
Russi Eguiguren / Quadrant	Matías Murua, José Miguel Sanhueza
VALUABLE PRACTICE	
Alvarez Abogados	José Antonio Velasco
Barros Silva Varela & Vigil	Fernando Barros Vial, José Joaquín Silva
CEPD Abogados	María José Larrain, Arturo Poblete
Edn Abogados	María Ester Paredes
Quiroz Abogados	Hernán Quiroz Valenzuela

Analysis

GRUPO DEFENSA: INSOLVENCY AND RESTRUCTURING EXPERTS



Ricardo Ibáñez

Key Figure(s): Ricardo Ibáñez
Established: 2000

Track record: Grupo Defensa's goal is to advise individuals and micro, small and medium-sized companies on insolvency and restructuring matters. The firm actively participates in legislative, debate, and dialogue spaces on debt and insolvency. In 2023, it collaborated on amendments to Chile's insolvency and restructuring law and the constitutional process of drafting a new Constitution.

Team & differentiation: The firm is made up of a multidisciplinary team of some 300 professionals, including 130 lawyers, who provide strategic operational advice to companies in the commerce, services, food and drink, construction and education sectors. Insolvency and restructuring expert Ricardo Ibáñez is a regular commentator and columnist in the media.

CASTAÑEDA & PINO ABOGADOS: EXCELLENT FINANCIAL RESTRUCTURING TEAM



Luis Felipe Castañeda

Key Figure(s): Luis Felipe Castañeda and Juan Cristóbal Pino
Established: 2018

Track record: The firm has extensive experience in insolvencies, liquidations, reorganization agreements and financial restructurings, representing debtors, creditors and various third parties in and out of court. In addition, it has participated in several high-profile cases in Chile following the enactment of Law 20.720 in 2014. La Cruz Constructora and Inmobiliaria y Comercial Chacao are clients.

Team & differentiation: Castañeda & Pino Abogados is regularly sought out by top companies for its successful track record in complex corporate litigation. Its founder, Luis Felipe Castañeda, has been involved in numerous prominent national and international cases. Juan Cristóbal Pino, meanwhile, focuses on complex litigation, insolvency and bankruptcy proceedings.

SÁEZ ABOGADOS: SKILLED AT CORPORATE RESTRUCTURING MATTERS



Vicente Sáez

Key Figure(s): Vicente Sáez and Gonzalo Sáez
Established: 2004

Track record: The firm designs solutions tailored to the needs of each client, covering areas such as insolvency, innovation, startups, corporate, mergers and acquisitions, insolvency, restructuring, labor, wealth management and tax. It acts for medium-sized companies, entrepreneurs and startups, principally in the energy and real estate sectors.

Team & differentiation: The team specializes in innovation and new technologies, adopting a learning-based approach. Vicente Sáez, an expert in commercial, tax and judicial law, advises various national and international companies and organizations. Gonzalo Sáez has extensive experience in the legal aspects of corporate restructuring, mergers and acquisitions and financing transactions.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
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Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

COLOMBIA

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Brigard Urrutia	María Fernanda Diago, Carlos Fradique-Méndez, Cesar Rodríguez, Carlos Urrutia
Gómez-Pinzón	Ricardo Fandiño
Philippi Prietocarrizosa Ferrero DU & Uría	Claudia Barrero, Juan Fernando Gaviria, Hernando Padilla
Posse Herrera Ruiz	Jesús Albarrán, Natalia Escobar, Mariana Posse
EXCELLENT	
1 CMS Rodríguez-Azuero	Daniel Rodríguez, Sergio Rodríguez Azuero
Garrigues Colombia	Roberto Borrás, Francisco Noguera
Martínez Quintero Mendoza González Laguado & De La Rosa	Sebastian Lora, Camilo Martínez Beltrán
2 Baker McKenzie	Jaime Trujillo
Dentons Cárdenas & Cárdenas	Bernardo Cárdenas, Eduardo Cárdenas Caballero
Parra Rodríguez Abogados	Bernardo Rodríguez
HIGHLY RECOMMENDED	
Castro Leiva Rendón Abogados	Marcela Castro Pineda, José Ignacio Leiva
Cuatrecasas	Manuel Quinche, Juan Carlos Puentes, Natalia Arango, Ana María Sánchez
Holland & Knight	Camilo Gantiva Hidalgo, Maria Juliana Saa
Mosquera Abogados	Cristian Mosquera, Juan Pablo Mosquera
Muñoz Aya	Edgar Muñoz
Torrado Angarita & Pinzón Abogados	Juan Pablo Pinzón, Jorge Torrado Angarita
RECOMMENDED	
Brick Abogados	Ximena Chaves, Juan Diego Rodríguez
CMM Abogados	Jorge Mendoza Duque
Contexto Legal	Guillermo Villegas
Durán & Osorio Abogados	Gustavo Osorio, Gabriel Taboada
Esguerra JHR	Juan Pablo González Mejía
Gamboa, García, Roldan & Co.	Juan Felipe Roldán Pardo, Daniel García Piñeros

GodoyHoyos_GOH	Juan Pablo Godoy
Lloreda Camacho	Carlos Carvajal, Santiago Gutiérrez
Mendoza	Mateo Mendoza
Muñoz Tamayo & Asociados	Diego Muñoz Tamayo, Felipe Trias
Palacios Lleras	Pedro Pacheco Jiménez
Ustáriz & Abogados Estudio Jurídico	José Federico Ustáriz, Luis Humberto Ustáriz

MOSQUERA ABOGADOS: DISTINGUISHED BANKING AND FINANCE OUTFIT



Juan Pablo Mosquera

Key Figure(s): Cristian Mosquera and Juan Pablo Mosquera
Established: 1952

Track record: The firm provides legal advice to well-known companies, institutions, investment funds and public and private entities in their financing operations, in both the banking and capital markets, whether in a national or an international context. Among its main activities are managing the structuring and negotiation of financing and syndicated loans.

Team & differentiation: Juan Pablo Mosquera provides banking, corporate finance and foreign investment advice, both to borrowers and lenders. Cristian Mosquera is a corporate law specialist who brings extensive regulatory experience from his time at the Financial Superintendence and the Ministry of Finance. The team is composed of professionals with a keen understanding of each stage of a financial transaction.

MARTÍNEZ QUINTERO MENDOZA GONZÁLEZ LAGUADO & DE LA ROSA: PRESTIGIOUS TEAM



Camilo Martinez

Key Figure(s): Camilo Martinez, Diana Zuleta, Maria Claudia Martinez, Andrés González and Sebastián Lora
Established: 1996

Track record: The firm has a wealth of experience in banking & finance law, tax planning and structuring. It regularly advises major national banks and financial institutions and represents international financial entities looking to do business in Colombia. It regularly acts for companies, their managers, owners, creditors and investors in insolvency cases. Alpina, Servipan, TC Latam and Valorem are clients.

Team & differentiation: The team understands each client's situation and anticipates market changes, trends and new technology. It also has the technical support of other areas of the firm, which allows it to adapt its legal advice to the competitive environment and the needs of each sector. The firm represents clients before regulatory authorities in matters of great complexity and impact.

M&A

Local Investment Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
RECOMMENDED	
B.A. M&A Coporate Finance	Tommaso Leonetti
Banca De Inversión Bancolombia	Jean Pierre Serani
Banicol	Diego Calderón, Alejandro Jaramillo, Andrés Velasco
Estrategia En Acción	Alba Luz Hoyos
Estrategias Corporativas	Federico Márquez
Exponencial	Sergio Restrepo
GBS Finance	Viviana Vega
Génesis	Juan Pablo Ortíz
HBI (Helm Banca de Inversion)	Pablo Bickenbach
Incorbank	Jaime Ricaurte
Inverlink	Mauricio Saldarriaga
Latinvestco	Hugo Díaz, Miguel Reyna
MD Banca de Inversión	Carlos Martinez Diez, Juan Camilo Moreno
Oaklins Colombia	Carlo Barona, Juan Pablo Bayter
Silk & Co	Martha Juliana Silva
Structure Banca de Inversión	Héctor Ulloa
Sumatoria	Luis Carlos Valenzuela
Valor y Estrategia	Jorge Julián Trujillo



M&A

Best International Investment Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
RECOMMENDED	
Banco Santander	Marcel Patino
Bank of America Merrill Lynch	Eduardo Mayoral
BBVA Colombia	Ader Anaya Ariza
BNP Paribas	Andrés Cifuentes
BTG Pactual	Juan Rafael Perez Velez
Colpatria (Member of Scotiabank Group)	Olga Lucia Varón
Credicorp Capital	Carlos Alberto Sanchez
Crédit Agricole	Juan Carlos Álvarez
Crédit Suisse	Nicolas Camacho
Goldman Sachs	Marc Nachmann, John Waldron
Itau BBA	Jaime Otero
J.P. Morgan	Angela Hurtado

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Brigard Urrutia	Irma Isabel Rivera, Felipe Mutis, María Victoria Munevar
Gallo Medina Abogados	Luis Hernando Gallo Medina
Holland & Knight	Gustavo Cuberos, Enrique Gomez-Pinzon
Martinez Quintero Mendoza González Laguado & De La Rosa	Camilo Martínez Beltrán, Nicolás Polanía Tello
EXCELLENT	
CMS Rodríguez-Azuero	Daniel Rodríguez, Sergio Rodríguez Azuero
Isaza & Londoño Abogados	Alvaro Isaza
Rivera Andrade Estudio Juridico	Diana Rivera
UVP&A Legal	Luis Guillermo Velez
HIGHLY RECOMMENDED	
Bbgs Abogados Colombia	Lorenzo Pizarro, Alysson Andrea Murillo
Garrigues Colombia	Francisco Noguera
Parra Rodríguez Abogados	Bernardo Rodríguez

▶ Philippi Prietocarrizosa Ferrero DU & Uría	Felipe Cuberos, Nicolas Tirado
Posse Herrera Ruiz	Juan Pablo Bonilla, Pablo Sierra
RECOMMENDED	
AGM Abogados S.A.S	Luis José Abril Cruz
Gómez-Pinzón	David Ricardo Araque Quijano
Muñoz Aya	Edgar Muñoz
Rueda Mantilla Abogados	David Rueda, Hernando Rueda
Torrado Angarita & Pinzón Abogados	Juan Pablo Pinzón

STARTUPS & VENTURE CAPITAL

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
EXCELLENT	
Arrubla Devis	Rafael McCausland Echeverry
Due Legal	Nicolás Becerra Cardona, Natalia Chavarro Bocanegra, Felix Hernández Sagbini
Legalnova	Fabian Acosta
Phylo Legal	Camilo Gómez
HIGHLY RECOMMENDED	
BBGS Abogados Colombia	Myriam Montenegro
Brigard Urrutia	Carlos Fradique-Méndez, Luis Gabriel Morcillo
Doclick	Sara Bustamante
GodoyHoyos_GOH	Catalina Hoyos
Gómez-Pinzón	Daniel Londoño, Adriana Moreno
Leancase	Catalina Quintana
Martínez Quintero Mendoza González Laguado & De La Rosa	Andrés González, María Claudia Martínez, Camilo Martínez Beltrán, Diana Zuleta
OlarteMoure	Carlos R Olarte, Juan G Moure
RAD. Estrategias Legales	Cristhian Fresen

DUE LEGAL: TOP ADVISOR TO STARTUPS AND TECH COMPANIES



Nicolás Becerra Cardona

Key figure(s): Nicolás Becerra Cardona and Natalia Chavarro Bocanegra
Established: 2021

Track record: Due Legal is recognized by members of the startup and innovation ecosystem as providing one of the market's best legal back-office services. The firm is active in different areas of law, and focuses on meeting the legal needs of companies on matters of a corporate, commercial, contractual, intellectual property or tax nature, in addition to all the day-to-day legal needs that arise in companies.

Team & differentiation: The firm employs cutting-edge technology for the automatic preparation of all types of documents, digital signatures and document analysis. Nicolás Becerra has advised different scaleups and startups in fintech, edtech, crypto and different SaaS, IaaS and PaaS platforms in Colombia and abroad. Natalia Chavarro specializes in advising scaleups and startups in the areas of corporate law and labor law.



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
GodoyHoyos_GOH	Catalina Hoyos, Juan Pablo Godoy
Gómez-Pinzón	Alvaro Andres Díaz, Mauricio Piñeros-Perdomo, Alejandro Sanabria, Carolina Bobillier
Lewin & Wills	Alfredo Lewin
Posse Herrera Ruiz	Juan Camilo De Bedout, Jaime Enrique Gómez, Juan Guillermo Ruiz, María Paula Sánchez
EXCELLENT	
Brigard Urrutia	Daniel Duque Estévez, Andrés Hernandez, Catalina Jaramillo, Adrián Rodríguez Piedrahita
Martínez Quintero Mendoza González Laguardo & De La Rosa	Cesar Cermeño, Laura Galeano, Andrés González
Philippi Prietocarrizosa Ferrero DU & Uría	Martin Acero, Carolina Rozo, Héctor Ramírez
HIGHLY RECOMMENDED	
Baker McKenzie	Ciro Meza Martinez
Cahn-Speyer, Paredes & Asociados	Paul Cahn-Speyer Wells
Dentons Cárdenas & Cárdenas	Camilo Cortés, Ernesto Lopez, Carmen Sanabria
Garrigues Colombia	Monica Bolaños, Camilo Zarama
Montaña & Consultores Asociados	Andrea Monsalve, Magda Montaña
Quiñones Cruz Abogados	Lucy Cruz de Quiñones, Antonio Quiñones
SanintRivas	Laura Sanint
RECOMMENDED	
Cañón Thompson	Carolina Cañón, Eric Thompson
CMS Rodríguez-Azuero	Santiago Arbouin
EY Colombia	Margarita Salas
Franco Murgueitio & Asociados	Luis Hernando Franco Murgueitio
Esguerra JHR	Julián Jiménez Mejía
KPMG Colombia	Ricardo Ruiz
Lloreda Camacho	Juan Fernando Díaz, Ignacio Santamaria
MPV Abogados & Cía	Mauricio Plazas
Osman Abogados	Pedro Pablo Osman
Parra Rodríguez Abogados	María Margarita Parra, Alvaro Parra Gomez
Pinilla González & Prieto	Felipe Pinilla Acevedo

PwC Colombia	Carlos Lafaurie
Rodriguez Bravo Abogados	Sebastian Rodriguez Bravo
Rueda Mantilla Abogados Asociados	Hernando Rueda Amoroch
Santiago Meza Abogados & Asesores	David Martinez, Santiago Meza Mafla

VALUABLE PRACTICE

1 Brick Abogados	Juan Manuel Idrovo
CMM Abogados	Juan Pablo Suarez
Cuatrecasas	Jaime Vargas Cifuentes
De Guzmán Márquez	Catalina Márquez, Juan Pablo De Guzmán
Due Legal	Nicolás Becerra Cardona, Félix Hernández
Holland & Knight	Juan Carlos Valencia, Rafael Lafont Castillo, Gustavo Pardo Ardila
Jimenez Duarte Asociados	Oscar Jiménez Duarte
Serrano Martínez CMA	Sebastián Correa

2 Aroca Vives Abogados	Felipe Aroca
Contexto Legal	Federico Escobar B.
Deloitte Legal	Diego Franco
DRET Legal	Diego Velandia
Espinosa & Asociados	Carlos Antonio Espinosa
Gamboa, Garcia, Roldan & Co.	Juanita Castro
Leyva Abogados	Álvaro Leyva Muñoz
LLP – Latam Law Partners S.A.S	Massimiliano Castellari, Carlos Delgado, Giacomo Savatoni
Paniagua & Tovar Abogados	Carol Caita, Jorge Paniagua, Mario Tovar
Pardo & Asociados Estrategias Tributarias	Santiago Pardo
Salazar Abogados	Juan Carlos Salazar, Adriana Nassar
Visión Legal	Ana Maria Mejia H., Juan Rafael Osorno Jaramillo

DRET LEGAL: PRACTICAL SOLUTIONS FOR TAX ISSUES



Diego Velandia Ferreira

Key Figure(s): Diego Velandia Ferreira
Established: 2021

Track record: The team stands out for its reputation in domestic and international tax matters, as well as in estate planning. Specialists in corporate tax planning for local and foreign companies; estate planning for individuals and families; structuring and implementation of local and cross-border reorganizations; ongoing national and local tax consulting; tax litigation and prosecution; and design of alternative risk transfer solutions.

Team & differentiation: The team takes an exhaustive approach to the requirements of clients, in order to provide the best possible strategic advice. Diego Velandia has been designing the tax strategies of prominent members of various industries for many years. He leads the structuring and implementation of corporate reorganizations and estate planning for domestic and foreign clients.



WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Brigard Urrutia	Paula Camacho, Catalina Jaramillo, Sergio Michelsen
Cañón Thompson	Carolina Cañón, Eric Thompson
Lewin & Wills	Luz Clemencia Alfonso, Alfredo Lewin
EXCELLENT	
Dentons Cárdenas & Cárdenas	Eduardo Cárdenas Caballero
GodoyHoyos_GOH	Juan Pablo Godoy
Posse Herrera Ruiz	Jaime Enrique Gómez, Juan Guillermo Ruiz
HIGHLY RECOMMENDED	
Baker McKenzie	Ciro Meza Martinez
Bbgs Abogados Colombia	Luis Felipe Barrios, Monica Serrano
Gómez-Pinzón	Mauricio Piñeros-Perdomo, Álvaro Andrés Díaz, Carolina Bobillier
Martínez Quintero Mendoza González Laguardo & De La Rosa	Cesar Cermeño, Andrés González, María Claudia Martínez
RECOMMENDED	
Cañón Asociados	Carlos Andrés Cañón
LLP – Latam Law Partners S.A.S	Massimiliano Castellari, Carlos Delgado, Sandra Muñoz, Mónica Torres, Maria Elvira Velasco, Jaimeé Terán
Osman Abogados	Pedro Pablo Osman
Parra Rodriguez Abogados	Alvaro Parra Gomez
Santiago Meza Abogados & Asesores	Santiago Meza Mafla

AUDITING

Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
RECOMMENDED	
Auren Colombia	Raúl Alberto Menco Vargas
Baker Tilly Colombia	Ricardo Vásquez Bernal
BDO Colombia	José Ricardo Díaz Quiroga
Castro Auditores	Aldemar Castro
Crowe Colombia	Oscar L. Villarruel
Deloitte Legal	Andres Ocampo
EY Colombia	Édgar Sánchez
Grant Thornton Colombia	Pedro Cruz Daza
KPMG Colombia	Jubran Coelho
Mazars Colombia	Edwin Franco Arevalo, Ernesto Erazo, Andrés Camilo Hernández Ovalle, Vivian Paola Mariño, Carlos Andrés Molano, José Manuel Trujillo López
Moore Colombia	Heyman Gil
PKF Amézquita & Cia	Vivian Amezquita
PwC Colombia	Diego Henao
RSM Colombia	Victor M. Gomez
Russell Bedford	Geraldine Trujillo Bedoya
UHY Colombia	Diego Charry Mejía

ECUADOR

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Pérez Bustamante & Ponce (PBP)	Bruno Pineda, Carmen Simone, Pedro Pérez, Roxana Aguirre
2 Bustamante Fabara	Jesús Beltrán, Diego Ramírez, José Bustamante, Francisco Bustamante
Flor Bustamante Pizarro & Hurtado	Mario Alejandro Flor, Roque Bustamante
Lexvalor Abogados	Margoth Chiriboga, Daniela Irigoyen, Gabriela Guzmán
EXCELLENT	
AVL Abogados	Rodrigo Borja, Jorge Alfonso Cevallos
Corralrosales	Xavier Rosales
HIGHLY RECOMMENDED	
Dentons Paz Horowitz	Rocío Cordóva, Gabriel Solís
Heka Law Firm	Mauricio Subia, Andrés Terán, Santiago Albán

Noboa, Peña & Torres Abogados

Patricio Peña Romero, Francisco Larrea, Margarita Vélez

Pino Elizalde Abogados

Daniel Pino Arroba, Melissa Trujillo

Robalino

Martin Pallares, Carol Riofrío, Javier Robalino, Rafael Serrano Maldonado

RECOMMENDED

Apolo Abogados

Rafael Balda Santisteban

CCB Abogados

Daniela Cevallos Casals

Coronel & Pérez Abogados

Octavio Rosselli

Gonzalo Córdova Abogados

Esteban Córdova, Patricio Maldonado

Profilegal Cia

Juan Carlos Peralvo

Spingarn

Diego Armas, Andrés Narvaez, Sebastián Saá

**LEXVALOR ABOGADOS:
SOPHISTICATED LEGAL ADVICE**



Daniela Irigoyen

Key Figure(s): Daniela Irigoyen, Margoth Chiriboga and Gabriela Guzmán
Established: 2005

Track record: Lexvalor provides top-tier banking and finance services to its clients, including major banks and financial institutions. Its capital markets expertise covers bond issuances, securities registration, securitizations, and related matters. In the M&A sector, the firm has bolstered the reputation of its practice thanks to a strong track record in significant local and international transactions.

Team & differentiation: The firm goes beyond offering legal solutions; it strives to create long-term, innovative, cost-effective and efficient business opportunities for clients. The firm's professionals are highly respected in the market for their professionalism and proactive approach. Its impressive track record in recent years has significantly enhanced its market standing.

**ROBALINO ABOGADOS:
LEGAL SERVICES OF THE HIGHEST QUALITY**



Martín Pallares

Key Figure(s): Javier Robalino, Martín Pallares, Rafael Serrano and Carol Riofrío
Established: 2015

Track record: The firm handles the full spectrum of corporate and commercial matters, with specialization in large and complex transactions, including cross-border mergers and acquisitions. This year in the real-estate sector, has provided counsel on new projects in the agriculture industry. Clients are drawn from a wide range of sectors, including retail, banking and finance, construction and energy.

Team & differentiation: Robalino is a trusted partner for leading national and multinational clients seeking high-quality legal services. Martín Pallares has been involved in some of the largest transactions in Ecuador over the past decade, while Carol Riofrío has successfully negotiated a host of collective bargaining agreements on behalf of major companies operating in the country.

**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Pérez Bustamante & Ponce (PBP)	Juan Francisco Carrasco, Maria Rosa Guerra, José Proaño, Juan Reyes, Carmen Simone
2 Lexvalor Abogados	Pablo Arias, Carlos Coronel, Paola Gachet
EXCELLENT	
1 Almeida Guzmán Asociados	Diego Almeida, Andres Alvarez
Andersen Tax & Legal	Mauricio Durango, Pablo Guevara, Mario Orellana
Bustamante Fabara	Juan Carlos Bustamante, Diego Pino Roditti, Sofia Gordillo Pérez
Ecija Gpa	Edgar Mendez, Paola Robalino, Santiago Vega
2 Corralrosales	Andrea Moya
Estudio Juridico Prado	Mario Prado
Spingarn	Diego Armas, Andrés Narvaez
HIGHLY RECOMMENDED	
Flor Bustamante Pizarro & Hurtado	José Cisneros, Juan Carlos Peñafiel
Noboa, Peña & Torres Abogados	Patricio Peña Romero, Verónica Zambrano
RECOMMENDED	
1 Apolo Abogados	Carlos Andres Arosemena
Dentons Paz Horowitz	Jorge Paz, Sara Romero
Falconi Puig Abogados	Jorge David Uribe
Gallegos Valarezo & Neira	Edgar Neira

Heka Law Firm	Jose Manuel Alborno
Izquierdo & Castro	Marjorie Castro, Denisse Izquierdo, Kléber Izquierdo
Muñoz Guerra & Robles	Santiago Muñoz, Franklin Robles
Pino Elizalde Abogados	Daniel Pino Arroba
Sánchez, García Y Asociados S.A.	René Francisco Sánchez García
Solines & Asociados	Yael Fierro, Nicole Saltos
2 CCB Abogados	Carlos Julio Balseca
Census	John Arias Izquierdo
PwC	César Ortiz, Elizabeth Grijava
Robalino	Emilio Aguayo, Romina Sanchez, Gabriel Gallegos
TLA Tax & Legal Advisors	Gustavo Ortega Illingworth
Tobar Zvs	Iván García, Bernardo Tobar

LEXVALOR ABOGADOS: PROFESSIONALISM AND ATTENTION TO DETAIL



Carlos Coronel

Key Figure(s): Carlos Coronel, Pablo Arias and Paola Gachet
Established: 2005

Track record: Over the past 12 months Lexvalor has expanded its client portfolio, attracting a number of prominent national and multinational companies seeking tax advice in response to recent regulatory changes in Ecuador. The firm's team of lawyers showcase deep expertise and skill, representing major clients such as Seguros Equinoccial, Avianca, Gransolar S.A., DirecTV, Corporación Favorita, and Cervecería Nacional.

Team & differentiation: The corporate tax team has collaborated with the tax administration and supported the ministry of finance in the development of several tax regulations, highlighting its significant role in the Ecuadorian market. The tax practice was further strengthened this year with the addition of Paola Gachet, known for her involvement in complex matters requiring a high degree of sensitivity and attention to detail.

ALMEIDA GUZMÁN ASOCIADOS: VISIONARY TAX EXPERTS



Diego Almeida Guzmán

Key Figure(s): Diego Almeida Guzmán and Andrés Alvarez
Established: 1981

Track record: The firm provides a comprehensive range of legal, financial and accounting services, advising clients across various sectors, including construction, oil & gas, renewable energy and cosmetics, on insurance, tax planning and transfer pricing issues. Its expert corporate tax team is actively involved in tax litigation, boasting a high success rate by employing innovative and strategic arguments, with a view to always maximizing efficiency.

Team & differentiation: The firm specializes in complex tax matters, offering services that meet international standards through its team of multidisciplinary professionals. Andrés Alvarez, an expert in international financial reporting standards (IFRS), has played a key role as a tax advisor in the acquisition and merger processes of major companies.

PERU

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Estudio Echecopar - Member of Baker McKenzie International	Pablo Berckholtz, Marco Alarcón, Juan Carlos de los Heros, Alonso Miranda
Garrigues	Oscar Arrús, Sergio Amiel, Thomas Thorndike, José Francisco Meier, Diego Harman
Miranda & Amado	Juan Luis Avendaño, Rafael Corzo, José Miguel Puiggros, Gabriela Dañino, Enrique Felices
Payet, Rey, Cauvi, Pérez Abogados	José Antonio Payet, José Cúneo, Juan Antonio Egúez, Susan Castillo, Giovanna García
Rodrigo Elías & Medrano Abogados	Jean Paul Chabaneix, Fernando Molina, Luis Palacios, Nydia Guevara, Juan De Vinatea, Nicolás Cornejo
EXCELLENT	
DLA Piper Perú	Sergio Barboza, Ricardo Escobar, Reyna Silva, Juan Carlos Ramírez, Nelly Espinoza, Farah Torres
Hernández & Cia Abogados	José Manuel Abastos, Jose Goyburu, Juan Luis Hernandez, Brendan Oviedo
Philippi Prictocarrizosa Ferrero Du & Uría	Rafael Puiggros, Ronald Fernández Davila, Antonio Guarniz
Rebaza, Alcázar & De Las Casas	Alberto Rebaza, Rafael Alcázar, Daniel Gonzales, José Jiménez, Luis Miguel Elias
HIGHLY RECOMMENDED	
1 CMS Grau	Juan Carlos Escudero, Miguel Viale, Juan Jose Hopkins
Estudio Muñiz	Carlos Arata, Rocío Izquierdo, Guillermo Flores
Rubio Leguía Normand	Andrés Kuan-Veng
2 BBS Saco-Vertiz & Landerer Abogados (Perú)	Carlos Saco-Vertiz, Eduardo Landerer, Maritza Guerrero
Benites Vargas & Ugaz Abogados	Jeanette Aliaga
Damma Legal Advisors	Álvaro Castro
Estudio Olaechea	Carlo Viacava, Jesus Matos
EY Law	María Sabogal, Mercedes Fernández
Lazo Abogados	Luis Marín, Jorge Lazo

RECOMMENDED

Arbe Abogados	Cesar Arbe
CCO Investment & Legal Advisors	Claudio Cruces, Álvaro Carrera, Luis Orrego
Cuatrecasas	Aldo Reggiardo, Kiomi Osorio
De Bracamonte Haaker Castellares	Christian Castellares, Ricardo Haaker
Dentons	Julio Gallo, Ignacio López de Romaña
Estudio Llona Bustamante Abogados	Juan Prado, Ursula Cortes
GSA Legal	Luis Gastañeta, Alfonso Tola, Shirley Cardenas
Vodanovic	Ljubica Vodanovic, María del Carmen Yuta

BANKING REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Estudio Echeopar - Member of Baker McKenzie International	Pablo Berckholtz
Miranda & Amado	Rafael Corzo
Rebaza, Alcázar & De Las Casas	Rafael Alcazar
EXCELLENT	
DLA Piper Perú	Sergio Barboza, Ricardo Escobar, Nelly Espinoza, Farah Torres
Rodrigo, Elías & Medrano Abogados	Jean Paul Chabaneix, Nydia Guevara, Jorge Trelles, Paul Castritius, José Villafuerte, Carolina Chipollini
Vodanovic	Ljubica Vodanovic, María del Carmen Yuta
HIGHLY RECOMMENDED	
Damma Legal Advisors	Alvaro Castro, Gabriela Cuadros
Estudio Muñiz	Jorge Muñiz Ziches
Estudio Olaechea	Jesus Matos, Carlo Viacava
EY Law	Mercedes Fernández, María Sabogal
Lazo Abogados	Luis Marín, Jorge Lazo, Vanessa Lamac
Philippi Prietocarrizosa Ferrero Du & Uría	Antonio Guarniz



PERU

PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Estudio Echecopar - Member of Baker McKenzie International	Juan Carlos de los Heros, Marco Alarcon
Garrigues	Óscar Arrús, Sergio Amiel, Thomas Thorndike, Diego Harman, José Francisco Meier, Víctor Baca
Rodrigo Elías & Medrano Abogados	Jean Paul Chabaneix, Fernando Molina, Juan Diego De Vinatea
2 Miranda & Amado	Luis Marcelo De-Bernardis, Alberto Delgado
EXCELLENT	
1 DLA Piper Perú	Sergio Barboza, Ricardo Escobar, Carlos Nuñez
Payet, Rey, Cauvi, Pérez Abogados	Juan Antonio Egües, Giovanna Garcia
2 Estudio Muñiz	Juan Carlos Salinas, Magali Lazo, Carlos Arata
Hernández & Cia Abogados	José Manuel Abastos, Jose Goyburu, Juan Luis Hernández, Brendan Oviedo
Philippi, Prietocarrizosa Ferrero DU & Uría	Ronald Fernández Dávila
Rebaza, Alcázar & De Las Casas	Luis Miguel Elías, Alberto Rebaza
HIGHLY RECOMMENDED	
CMS Grau	Juan Carlos Escudero, Miguel Viale
Cuatrecasas	Aldo Reggiardo
Rubio Leguía Normand	Andrés Kuan-Veng

FINTECH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Damma Legal Advisors	Alvaro Castro
Vodanovic	Ljubica Vodanovic, María del Carmen Yuta
2 DLA Piper Perú	Sergio Barboza, Farah Torres
EXCELLENT	
1 Miranda & Amado	Juan Luis Avendaño, Rafael Corzo, Gabriela Dañino, Eduardo Wiese
Rodrigo Elías & Medrano Abogados	Nydia Guevara, Eduardo López, José Villafuerte, Jacques D'Auriol, Maria Meneses, Carolina Chipollini, Claudia Martínez
Rebaza, Alcázar & De Las Casas	Rafael Alcázar, Alexandra Orbezo
2 Porto Legal	Jose Miguel Porto
HIGHLY RECOMMENDED	
Estudio Echecopar - Member of Baker McKenzie International	Pablo Berckholtz
CMS Grau	Juan Jose Hopkins, Carolina Gajate
Cuatrecasas	Diego Carrión, Kiomi Osorio
EY Law	María Sabogal, Mercedes Fernández
Lazo Abogados	Luis Marín, Vanessa Lamac
Niubox	Oscar Montezuma
Payet, Rey, Cauvi, Pérez Abogados	José Cúneo, Susan Castillo

Analysis

DLA PIPER: FIRM OF REFERENCE



Sergio Barboza

Key Figure(s): Sergio Barboza, Luis Vargas, Fernando Lanfranco, Janilú Badiola, Carlos Nuñez, Ricardo Escobar and Hernán Velarde
Established: 2015

Track record: The firm provides counsel to both national and international companies on corporate and civil law matters related to their business activities. It boasts extensive experience in establishing investment funds, private equity and venture capital operations, as well as in designing and implementing best practices in corporate governance. The team has a deep understanding of financial transactions and banking regulations.

Team & differentiation: The firm's multidisciplinary team of seasoned partners skillfully manages all facets of corporate law. Sergio Barboza heads DLA Piper's Latin America financial services and financial technology team, in addition to leading the banking and finance practice in Peru. He represents commercial banks, investment banks, multilateral agencies, private equity funds and corporations in various domestic and international financing matters.

BBGS SACO-VÉRTIZ: PRESENT ACROSS LATIN AMERICA



Carlos Saco-Vértiz

Key Figure(s): Carlos Saco-Vértiz, Eduardo Landerer, Gerardo Guzmán and Maritza Guerrero
Established: 2012

Track record: The team has extensive experience in buying and selling companies, as well as the acquisition and disposal of assets. They offer guidance on due diligence, legal and tax planning for optimal transaction structures, investments and corporate agreements. The team has expertise in both national and international banking and finance operations, project financing and banking regulations.

Team & differentiation: BBGS Abogados is present in Chile, Colombia and Mexico, enabling it to operate as a pan-Latin American firm. Carlos Saco-Vértiz can draw on over 30 years' experience when providing legal counsel to companies, while Eduardo Landerer specializes in structuring, drafting and legally analyzing financing agreements, company reorganizations and corporate financing schemes, in addition to offering institutional advice.

DAMMA LEGAL ADVISORS: INNOVATIVE, COMPREHENSIVE SOLUTIONS



Álvaro Castro

Key Figure(s): Álvaro Castro
Established: 2019

Track record: Damma Legal Advisors' services encompass the creation of regulatory 'roadmaps' for innovative business models, ensuring data-privacy compliance, drafting corporate and transactional documents and managing licensing and registration procedures. It serves clients in sectors including banking and finance, fintech, capital markets, venture capital, and investment funds.

Team & differentiation: The team of top-tier professionals is led by Álvaro Castro, a recognized Peruvian expert in financial and entrepreneurship law. He specializes in providing clients with optimal strategies to help their businesses thrive. The firm maintains strategic partnerships with US and Latin American law firms, enabling it to offer comprehensive solutions for a variety of transactions.

RUBÍO, LEGUÍA & NORMAND ABOGADOS: EXPERTISE IN TRANSACTION ADVISORY SERVICES



Andrés Kuan-Veng

Key Figure(s): Andrés Kuan-Veng
Established: 1980

Track record: The firm's M&A team consistently manages high-profile transactions, with a particular focus on the mining and energy sectors. They have successfully represented mining companies in a variety of diverse and intricate transactions that have been crucial to the growth and sustainability of their businesses. This expertise allows the team to navigate the complexities of these industries effectively, ensuring clients receive optimal outcomes.

Team & differentiation: Andrés Kuan-Veng is a partner in the finance and corporate practice, specializing in capital markets, sovereign debt, corporate law, derivatives, securities, banking law, and insurance and reinsurance. The team's transactional savoir-faire enables it to effectively assist clients in fostering the growth of their businesses.

REBAZA, ALCAZAR & DE LAS CASAS: ENTREPRENEURIAL LANDSCAPE INNOVATORS



Alexandra Orbezo

Key Figure(s): Alexandra Orbezo
Established: 2004

Track record: The firm is a pioneer in Peruvian venture capital and corporate venturing, having launched its practice six years ago. With two decades' worth of experience to its name, the firm excels at supporting a broad spectrum of stakeholders within the venture capital ecosystem, including entrepreneurs and startups, angel investors, incubators, accelerators, investor networks and corporate investors. Notable clients include Facebook, Sumup and Betterfly.

Team & differentiation: The team consists of top-tier professionals with extensive transactional experience, impressive academic backgrounds, and an innovative approach that enables a thorough understanding of the entrepreneurial ecosystem. Led by Alexandra Orbezo, an expert in transactions involving Peruvian entrepreneurs, the team also represents angel investors, family offices, and venture capital investment funds.



METHODOLOGY

The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.



VENTURE CAPITAL & STARTUPS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Damma Legal Advisors	Álvaro Castro, Gabriela Cuadros
Porto Legal	Jose Miguel Porto
Rebaza, Alcázar & De Las Casas	Alexandra Orbezo
EXCELLENT	
Estudio Muñiz	Itala Bertolotti
LeiOS	Augusto Cáceres, Jose Delmar
HIGHLY RECOMMENDED	
Legal Ventures	Alberto Arrieta
Niubox	Oscar Montezuma
Rodrigo Elias & Medrano Abogados	Fernando Molina, Jean Paul Chabaneix



RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Rebaza, Alcázar & De Las Casas	José Jiménez, Gonzalo De Las Casas, Daniel Gonzales, Marcia Arellano
2 CMS Grau	Michelle Barclay, Victor Farro
Rodrigo Elías & Medrano Abogados	Guillermo Puelles, Hugo Silva, Jorge Trelles, Gaspar Flores, Renzo Rossi, Sabrina Montoya, José Villafuerte, Jacques D'Auriol
Santiviáñez Abogados	Fernando Martinot
EXCELLENT	
De Bracamonte Haaker Castellares	Gonzalo De Bracamonte
Estudio Muñiz	Anthony Lizárraga, Guido Muñiz
Miranda & Amado	Renzo Agurto, Rafael Corzo
Philippi, Prietocarrizosa Ferrero DU & Uria	Alfonso Pérez-Bonany
HIGHLY RECOMMENDED	
BBGS Saco-Vertiz & Landerer Abogados (Perú)	Eduardo Landerer, Carlos Saco-Vertiz, Victor Tapia
Estudio Echeopar, Member of Baker McKenzie International	Pablo Berckholtz
RECOMMENDED	
DLA Piper	Fernando Lanfranco, Sergio Barboza, Ricardo Escobar
DPP Abogados	Francisco José Barrón
Estudio Olaechea	Martin Serkovic
Hernández & Cia Abogados	Jose Goyburu, Juan Luis Hernandez
Payet, Rey, Cauvi, Pérez Abogados	José Cúneo, Juan Jose Cauvi
Rubio Leguía Normand	Andrés Kuan-Veng

CMS GRAU: LEGAL ADVISORY LUMINARIES



Michelle Barclay

Key Figure(s): Juan Carlos Escudero, Michelle Barclay, Victor Farro, Diego Peschiera, Miguel Viale, Claudia Flecha, Cecilia Vargas, Rolando Cevasco, Carolina Gajate and Raúl Ravina

Established: 1934

Track record: CMS Grau has extensive experience in M&A, debt refinancing, insolvency proceedings, and the preparation and negotiation of reorganization plans. Its expertise also includes exit strategies, bankruptcy liquidations, out-of-court reorganizations, cross-border insolvencies and international bankruptcies. The firm provides counsel to companies across multiple sectors, including mining, textiles, retail, hydrocarbons and construction.

Team & differentiation: The team is involved in some of Peru's most notable insolvency cases and has worked alongside the Peruvian government to enhance the country's insolvency system. Michelle Barclay specializes in local and international restructuring and insolvency, corporate bankruptcy and liquidation, buyouts and receiverships, as well as international projects and arbitration.

SANTIVIÁÑEZ ABOGADOS: EXPERT SOLUTIONS



Fernando Martinot

Key Figure(s): Fernando Martinot
Established: 2015

Track record: The experienced insolvency team are adept at navigating all stages of the proceedings, from the initial insolvency application to negotiations with the creditors' committee. The Corporate/M&A department, meanwhile, possesses exhaustive knowledge of the regulations governing M&A transactions, corporate governance, corporate workouts and turnarounds, ensuring comprehensive support for our clients in these critical areas.

Team & differentiation: The team has extensive experience in financial, corporate and general commercial matters. Fernando Martinot brings over twenty years of expertise in corporate law, mergers and acquisitions, contracts, foreign investment and bankruptcy. He has played a key role in numerous M&A processes, providing valuable insight into transaction structuring, legal due diligence, and contract negotiation.



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Rodrigo Elias & Medrano Abogados	Alex Córdova, Alex Morris, José Chiarella, Tulio Tartarini, Mariella de la Torre
Zuzunaga & Assereto Abogados	Fernando Zuzunaga, Juan José Assereto, Lorgio Moreno, Luciana Yanez, Socorro Nuñez, Tania Albaracín, Manuel Carrión
2 Philippi, Prietocarrizosa Ferrero DU & Uria	Walker Villanueva, Dante Sanguinetti, Milagros Pastor, Carlos Moreano
EXCELLENT	
1 Damma Legal Advisors	Walther Belaúnde, Iván Chu, Rocio Liu
Estudio Muñiz	Fernando Castro, Daniel Ono, Jorge Otoyá, Luis Garcia, Frezzia Saavedra
EY Peru	David De La Torre, Humberto Astete, Fernando Tori, Alvaro Arbulu, Manuel Rivera, Edwin Sarmiento
Hernández & Cia Abogados	Milagros Bustillos, Luis Hernandez, Leonardo Lopez
Rebaza, Alcázar & De Las Casas	Camilo Maruy, Cesar Luna Victoria, Victor Valdez, Roberto Polo
Rubio Leguía Normand	Jorge Dávila
2 CMS Grau	Rolando Cevasco, Yessica Manzur, Cesar Davila
Estudio Echecopar - Member of Baker McKenzie International	Rolando Ramirez-Gaston
Gálvez Riso Zegarra & Asociados	Karen Alegria, Christian Caceres, Ramon Galvez, Carolina Riso, Carlos Zegarra
Miguel Mur Abogados	Miguel Mur
Miranda & Amado	Pablo Sotomayor
Payet, Rey, Cauvi, Pérez Abogados	Vanessa Watanabe
PwC Peru	Arturo Tuesta, Gino Menchola, Orlando Marchesi, Miguel Puga, Daniela Comitre, Sergio Vega
HIGHLY RECOMMENDED	
1 Cuatrecasas	Juan Pablo Porto
DLA Piper Perú	Erik Lind
Garrigues	Javier De la Vega
Payet, Rey, Cauvi, Pérez Abogados	Vanessa Watanabe
2 BZ Estudio Tax & Legal	Patricia Pretel, David Zamora
De Bracamonte Haaker Castellares	Cristina Chang

Deloitte Peru	Gustavo Lopez-Ameri
Gálvez & Dolorier Abogados	José Gálvez, Martín Mantilla, Silvia Muñoz
Picón & Asociados	Jorge Bravo, Jorge Luis Picón, Oscar Omar Picon
RECOMMENDED	
Amprimo, Flury, Barboza & Rodríguez Abogados	Eduardo Joo
BDO Perú	Julio Pino, Pilar Rojo
Benites Vargas & Ugaz Abogados	Eduardo Rojas
CPB Abogados	German Carrera Rey, Cecilia Muñoz
DS Casahierro Abogados	Percy Castle, Augusto Millones
Estudio Olaechea	Michael Morales
Grant Thornton	Juan Carlos Basurco
GSA Legal	Alfredo Gastañeta, Jose Ruiz
KPMG en Perú	Roberto Casanova-Regis, Beatriz De La Vega, María Julia Saenz
Osterling Firm	José Del Castillo
Salazar & Zuñiga Abogados	Rafael Salazar, Mariel Meza, Laura Pichihua
Tres R Tax	Rossana Rodríguez, Poul Ponce
Vega & Abogados	Jaime Escribens
VALUABLE PRACTICE	
Arbe Abogados	Alejandra Pinao
BBGS Saco-Vertiz & Landerer Abogados (Perú)	Jaime Sabat
Dentons	Gustavo Lazo
EBS Abogados	David Bravo Sheen
Gomez & Yagi Asociados	Luis Gonzalez, Miguel Yagi
Miró Quesada & Miranda	Gustavo Miró Quesada, Rodolfo Miranda
Santivañez Abogados	Milagros Fernandez, Luisa Peralta, Roberto Santivañez
Torres y Torres Lara Abogados	Indira Navarro
Vargas Pareja Abogados & Consultores	Anahi Ramirez, Alberto Vargas Pareja
Zegarra LLC Abogados	Juan Carlos Zegarra, Evelyn Yauri, Catharina Jetzinger, Arturo Patrón



PERU

Analysis

**REBAZA, ALCAZAR & DE LAS CASAS:
DYNAMIC TEAM WITH INNOVATIVE SOLUTIONS**



Camilo Maruy

Key Figure(s): Camilo Maruy
Established: 2004

Track record: The firm is recognized for offering premium advisory services on tax issues related to M&A, finance, capital markets, retail, telecoms, infrastructure, real estate, energy and the public sector. Its expertise extends to designing and establishing investment structures as well as safeguarding individual or family wealth, ensuring each client's specific objectives are met.

Team & differentiation: The team is defined by its interdisciplinary approach, business focus, creativity and a capacity to deliver solutions and high-quality service to both local and international companies and individuals. Camilo Maruy specializes in investment taxation, M&A tax planning, financing, capital markets and cross-border transactions. He has significant experience in crafting effective legal strategies for high-net-worth families and individuals.

**CPB ABOGADOS:
EFFICIENT REPRESENTATION IN TAX MATTERS**



German Carrera

Key Figure(s): Cecilia Muñoz and German Carrera
Established: 1999

Track record: The firm has more than 20 years' experience in the tax area. It has particular expertise in complex corporate transactions, due diligence processes, tax planning and structuring, audits, contentious and non-contentious proceedings before the tax administration and risk management. The firm has been involved in large-scale local and cross-border transactions.

Team & differentiation: CPB Abogados' professionals are characterized by offering high quality services according to the particularities that sectors such as services, consulting, real estate, transportation and logistics require. The extensive experience of German Carrera and Cecilia Muñoz makes it possible to build solid relationships with clients, becoming their strategic partner.

**GÁLVEZ RISSO ZEGARRA & ASOCIADOS:
TAX AND CORPORATE SERVICES SPECIALISTS**



Ramón Gálvez

Key Figure(s): Ramón Gálvez, Carolina Risso, Carlos Zegarra, Christian Cáceres and Karen Alegria
Established: 2015

Track record: The firm focuses on delivering tax, corporate and international trade advisory services to major local companies and affluent family businesses. Its tax team specializes in transfer pricing and customs tax advisory. The team caters to a diverse array of clients across various sectors, including aeronautics, insurance, food and beverage and telecoms.

Team & differentiation: The tax team is a winning blend of skilled lawyers and diligent accountants. Founding partner Ramón Gálvez Márquez had a successful 17-year span as a partner at KPMG and Deloitte in Peru, and also boasts experience as an in-house lawyer and associate at one of the leading local firms. He specializes in tax and corporate advisory, serving national and international companies alike.

**GALVEZ & DOLORIER ABOGADOS:
PREMIER TEAM OF TAX ADVISORS AND LITIGATORS**



José Gálvez

Key Figure(s): José Gálvez, Silvia Muñoz, Martín Mantilla and Javier Dolorier
Established: 2005

Track record: The firm is known for delivering effective strategies to address audits by tax authorities, navigating complex litigation, and providing consulting services in corporate taxation, financial markets, economic groups and technology-related matters. It also offers guidance on tax and estate planning, as well as tax compliance. Notable clients include Telefónica, Belcorp and Los Portales.

Team & differentiation: With partners boasting distinct and complementary backgrounds, including in the national tax administration and with full-service firms, and associates trained in-house or recruited from top tax and auditing organizations, the firm enjoys a strong competitive advantage. José Gálvez possesses extensive expertise in tax planning and corporate restructuring, and is also a skilled litigator.

**EBS ABOGADOS:
COMPREHENSIVE BUSINESS ADVISORY**



David Bravo Sheen

Key Figure(s): David Bravo Sheen
Established: 2005

Track record: The firm offers tailored corporate, contractual, administrative, tax and labor advice designed to support clients' business decisions. It places particular emphasis on consulting, assistance during tax and labor audits, both contentious and non-contentious processes in tax matters and regular reviews of compliance with tax, labor and corporate obligations. Notable clients include Unique, Auna and Falabella.

Team & differentiation: The firm houses a multidisciplinary team of experts with a strong track record advising on tax, labor and corporate issues. David Bravo specializes in tax matters and previously served as a tax advisor for the Gloria Group, managed the tax and legal division at Deloitte, led the tax & legal division at Estudio Caballero Bustamante and was responsible for the legal-tax division at LGS Consultores S.A.



METHODOLOGY

The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Hernández & Cia Abogados	Luis Hernández, Milagros Bustillos, Leonardo López
Philippi, Prietocarrizosa Ferrero DU & Uria	Carlos Moreano, Dante Sanguinetti, Walker Villanueva
Rodrigo Elias & Medrano Abogados	Alex Córdova, Alex Morris, José Chiarella, Tulio Tartarini, Mariella de la Torre
Zuzunaga & Assereto Abogados	Fernando Zuzunaga, Juan Assereto, Lorgio Moreno, Luciana Yanez, Socorro Nuñez, Tania Albarracín, Manuel Carrión
EXCELLENT	
Damma Legal Advisors	Rocío Liu, Walther Belaúnde
Estudio Echeopar -Member of Baker McKenzie International	Rolando Ramírez-Gastón
Gálvez & Dolorier Abogados	Silvia Muñoz, José Galvez, Martín Mantilla
Gálvez, Risso, Zegarra & Asociados	Ramon Galvez, Carolina Risso, Carlos Zegarra, Christian Caceres, Karen Alegria
Picón & Asociados	Jorge Luis Picón
PwC Peru	Lourdes Chau
Rebaza, Alcázar & De Las Casas	Camilo Maruy, Cesar Luna Victoria, Roberto Polo, Victor Valdez
HIGHLY RECOMMENDED	
Amprimo, Flury, Barboza & Rodríguez Abogados	Eduardo Joo
CMS Grau	Rolando Cevasco, Yessica Manzur, César Davila
Estudio Muñiz	Fernando Castro, Daniel Ono, Jorge Otoya, Luis Garcia, Frezzia Saavedra
Miguel Mur Abogados	Miguel Mur
Miranda & Amado	Pablo Sotomayor
Payet, Rey, Cauvi, Pérez Abogados	Vanessa Watanabe
EY Peru	Maria Eugenia Caller, Percy Bardales, Nyrka Yangali, Priscilla Valle, Evelin Linares, Melissa Lama, David Flores
Rubio Leguía Normand	Luz Maria Pedraza, Jorge Dávila
RECOMMENDED	
BDO Perú	Julio Pino, Pilar Rojo
De Bracamonte Haaker Castellares	Cristina Chang
Garrigues	Javier De la Vega
Tres R Tax	Rossana Rodriguez
Dentons	Gustavo Lazo
Zegarra LLC Abogados	Juan Carlos Zegarra, Evelyn Yauri, Catharina Jetzinger, Arturo Patrón
VALUABLE PRACTICE	
Arbe Abogados	Alejandra Pinao
DLA Piper Perú	Erik Lind
Dpp Abogados	Luis Alberto Arce Furuya
DS Casahierro Abogados	Percy Castle, Augusto Millones
EBS Abogados	David Bravo Sheen
Estudio Llona & Bustamante Abogados	Jesús Guzman
Osterling Abogados	José Del Castillo
Salazar & Zuñiga Abogados	Rafael Salazar, Mariel Meza, Laura Pichihua
Vega & Abogados	Jaime Escribens



WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Damma Legal Advisors	Iván Chu, Rocío Liu
DLA Piper Perú	Fernando Lanfranco, Erik Lind
EY Peru	Roberto Cores, Nora Orihuela
Hernández & Cia Abogados	Fernando Nuñez
Miranda & Amado	Claudia Lucena, Pablo Sotomayor
Rebaza, Alcázar & De Las Casas	Alberto Rebaza, Camilo Maruy, Victor Valdez, Cesar Luna Victoria
Rodrigo, Elías & Medrano Abogados	Alex Morris, José Chiarella
EXCELLENT	
CMS Grau	Juan Carlos Escudero, Rolando Cevasco
CPB Abogados	German Carrera, Xenia Vizcarra de Schäffler, Juliana Llosa
Estudio Muñiz	Fernando Castro Khan, Mauricio Olaya Nohra
Philippi, Prietocarrizosa Ferrero DU & Uría	Dante Sanguinetti, Walker Villanueva, Milagros Pastor, Leysser León
PwC Peru	Arturo Tuesta, Gonzalo Escalante
HIGHLY RECOMMENDED	
Estudio Echeopar - Member of Baker McKenzie International	Rolando Ramirez-Gaston
DS Casahierro Abogados	Percy Castle, Augusto Millones
Gálvez Risso Zegarra & Asociados	Karen Alegria, Ramón Gálvez, Carolina Risso, Carlos Zegarra
GSA Legal	Alfredo Gastañeta, Jose Ruiz
Osterling Abogados	José Del Castillo
Payet, Rey, Cauvi, Pérez Abogados	Vanessa Watanabe
Tres R Tax	Rossana Rodríguez, Poul Ponce

WEALTH MANAGEMENT

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Allié Family Office	Francisco Astorne, Andrés Bayly, Daniel Bejarano, Fernando Chirinos, Federico Cúneo, Bruno Ghio, José Larrabure
Creuza Advisors	Iván Carrillo, Marco Moreno
IAM Advisors	Gonzalo Cortés, Jerry Feldman Diamantstein
LXG Multi Family Office	Felix Segura
EXCELLENT	
1 Vicctus Multi Family Office	Roberto Melzi, Catalina Montt
2 Faro Capital	Javier Maggiolo, Alfredo Sillau
Gamnic	Ignacio Aguirre, Nicolas Dañino, Mario Ubillús
Numa Family Office	Rafael Zamora
Three Sixty Asset Management	Frank Pait, Luigi Piedra
HIGHLY RECOMMENDED	
Liomsa Advisers	Patrik Hayoz
Macrowealth Management	Marcos Ruiz
Misti Capital	Mariano Baca
One Family Office	Raul Del Solar Berckemeyer

IAM ADVISORS: SAFEGUARDING CLIENTS' FINANCIAL FUTURE



Gonzalo Cortés

Key Figure(s):
Gonzalo Cortés and Jerry
Feldman
Established: 2014

Track record: IAM Advisors is a multi-family office advising high-net-worth families. The firm carefully selects optimal financial and non-financial assets, implements tax-efficient planning, manages custodial relationships and stays informed about regulatory changes that may affect the status and value of clients' assets. Additionally, IAM Advisors offers expert accounting services.

Team & differentiation: The firm provides comprehensive, 360° advisory services which take every detail into account in order to ensure optimal outcomes and consolidate clients' investments. Gonzalo Cortés comes with over 25 years' experience in the financial sector, specializing in private banking, corporate banking and investment banking.

ALLIÉ FAMILY OFFICE: TAILOR-MADE WEALTH MANAGEMENT SERVICES



Bruno Ghio

Key Figure(s): Bruno Ghio
and Fernando Chirinos
Established: 2019

Track record: The firm comprises independent professionals with extensive experience in wealth management, dedicated to safeguarding clients' interests. They offer expert guidance on succession and family wealth matters, along with comprehensive tax advice, all within a framework of complete trust and personalized service.

Team & differentiation: The team consists of seven senior professionals. Bruno Ghio is a benchmark in the asset and wealth management industry, having previously served as the executive director of private banking at J.P. Morgan in New York. Fernando Chirinos boasts over 20 years' wealth-management experience and is a founding partner of Pro Wealth Asesoría Financiera.



TRANSFER PRICING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 + Value	Tania Quispe, Martín Ramos
EY Peru	Marcial García, Ricardo Leiva, José Quiroz, Dionis Arvanitakis, Julio Gamero, Cecilia Pérez, Gustavo Lora, Elida Tinoco
2 Deloitte Peru	Gloria Guevara
PwC Peru	Miguel Puga
EXCELLENT	
1 Baker Tilly Peru	Julio Cisneros
Grant Thornton	Juan Carlos Basurco, Kempes Choque, Walter Ruiz, Rocio Velasquez
KPMG en Perú	Juan Carlos Vidal, Frida Llanos, Flavia Salinas, Cesar Corrales, Vanya Gamarra
TGS Sarrio & Asociados	José Luis Sarrio, Andrés Ropert, Hernán Vásquez, Waldir Jacay
TP Consulting	Enrique Díaz, Ronald Huambo, Mónica Lovera, Ianfranco Ticona
TPC Group - Collaborating Firm of Andersen Global	Carlos Vargas Alencastre, Carlos Vargas Arango, Abigail Alayo, Luis Tuesta, Luis Castillo
2 Base Firma	Bruno Rojas
BDO Perú	Pablo Llamoca
Navigo Peru	Gustavo Macedo
HIGHLY RECOMMENDED	
Hernández & Ugarelli Abogados & Consultores	Elizabeth Ugarelli, María Soledad Ugarelli, Cecilia Hernández
Market Facilitators	Luis Ugarelli
Market Value Consulting	Luis Vicente Calle
PKF Vila Naranjo	Renato Vila, Emilio Vila Naranjo, Waldo Lucho, Esteban Hilgert
RSM Peru (Panez, Chacaliaza & Asoc.)	Dennis Molina, Marisa Panez
TPA Advisors	Jorge Andrade, Joseph Duymovich

Analysis

TP CONSULTING PERÚ: TRANSFER PRICING MASTERS



Enrique Diaz Tong

Key Figure(s): Enrique Diaz Tong, Ronald Huambo, Ianfranco Ticona and Monica Lovera
Established: 2015

Track record: TP Consulting has advised more than 3,000 companies over the past decade on the preparation of transfer pricing studies at international level. It has participated in important audits as well as in the adaptation of multinationals' strategies in light of recent BEPS guidelines. During the past year, the company participated in market-value assessments for a number of major companies.

Team & differentiation: TP Consulting's quality is not only recognized locally but also in the international market. It has a network of 15 offices across South and Central America, staffed by first-class technical teams. Enrique Diaz Tong heads the practice and has had several works on transfer pricing published.

+VALUE: DIFFERENCE-MAKING ADVISORS



Tania Quispe

Key Figure(s): Tania Quispe and Martin Ramos
Established: 2017

Track record: +Value specializes in taxation and transfer pricing. The firm's in-depth understanding of the public sector equips it to effectively manage auditing processes and adopt a rigorous approach to deal planning, risk management and tax strategies. Its global perspective enhances risk management and facilitates the development of comprehensive strategies.

Team & differentiation: The +Value team comprises economists, accountants and lawyers. The firm is distinguished by an ability to deliver comprehensive services informed by a thorough analysis of the needs of each client. Notably, it is the only Peruvian firm with two former superintendents on its staff, enabling it to provide exceptional legal advice to public sector clients.

TPC GROUP: COMMITTED TO EXCELLENCE IN TRANSFER PRICING



Carlos Vargas Alencastre

Key Figure(s): Carlos Vargas Alencastre, Carlos Vargas Arango, Abigail Alayo, Luis Tuesta and Luis Castillo
Established: 2011

Track record: Operating in 20 countries worldwide, TPC Group specializes in transfer pricing as well as the valuation of companies and intangibles. The firm offers a range of services, including country-by-country reports, business valuations, market research, tax and corporate planning, and international taxation advice. It is highly regarded for the quality of its defense strategies for clients undergoing tax audits.

Team & differentiation: The firm boasts a team of 20 specialists, including economists, lawyers, accountants and financial managers. Its multidisciplinary transfer-pricing experts possess the necessary experience to execute projects that require meticulous attention to detail and strict adherence to deadlines. TPC Group has invested in advanced technological and statistical tools, enabling its team to provide the highest quality service.

METHODOLOGY



The criteria are:

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Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

URUGUAY

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CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Ferrere	Gianni Gutierrez, Geraldine Ifran, Isabel Laventure
Guyer & Regules	Juan Manuel Albacete, Marcelo Marchetti, Nicolas Piaggio
2 Bergstein Abogados	Jonás Bergstein, Domingo Pereira, Guzmán Ramírez
EXCELLENT	
Arcia Storage Fuentes Medina Abogados	Sebastián Arcia
Brum Costa Abogados	Leonardo Costa Franco, María Paula Garat
Hughes & Hughes	Miguel Rocca
KPMG	Luis Alberto Aisenberg Olivera
Posadas	Daniel González, Matias Rachetti, Raúl Vairo
PwC Uruguay	Mario Ferrari
HIGHLY RECOMMENDED	
Blanco & Etcheverry	Agustin Etcheverry
Bragard	Agustina Bomio, Cynthia Carballo
Castellán Abogados	Lucia Acosta, Lorena Castellán, Santiago Castellán
Dentons Jiménez De Aréchaga	Martin Montoro, Hector Viana
Hessdörfer Tax & Corporate	Andrés Hessdörfer
Innovation Legal Tax & Tech	Ines Canepa, Santiago Giallorenzo, Santiago Gortari Scheck, Juan Ignacio Fraschini
RECOMMENDED	
FBM Advisory	Fabian Birnbaum
Rica Consultores	Ricardo Dominguez
Rueda Abadi Pereira	Félix Abadi, Daniel Rueda

INNOVATION LEGAL TAX & TECH: TAILORED, CLIENT-CENTRIC STRATEGIES



Juan Ignacio Fraschini

Key Figure(s): Juan Ignacio Fraschini
Established: 2009

Track record: The firm offers specialist services in transfer pricing, accounting and tax compliance, asset management and trust formation. Its main clients are corporations, family offices and high-net-worth individuals located in the US, South America and Europe, including SouthGenetics, Data 4 Sales, Steriale, Order Eat, Line Up Surf, Grupo Gala and Prometeo.

Team & differentiation: The team is well-versed in corporate, international tax planning and wealth management matters. Juan Ignacio Fraschini, has participated in advisory bodies whose decisions have far-reaching implications and handled corporate tax planning matters for major clients. Santiago Gortari has rendered M&A services across Latin America and Europe in recent years.

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Ferrere	Geraldine Ifran, Federico Lemos, Diego Rodriguez
Guyer & Regules	Nicolas Herrera, Juan Manuel Mercant, Nicolas Piaggio, Alvaro Tarabal
2 Dentons Jiménez De Aréchaga	Nicolás Herrera Alonso, Fernando Jiménez de Aréchaga, Mariela Ruanova
Posadas	Andres Aznarez, Victoria Garabato, Tomás Gurméndez
EXCELLENT	
Bragard	Agustina Bomio, Jean Jacques Bragard
Brum Costa Abogados	Juan Diana, Leonardo Costa Franco, Sofia Milsev
Hughes & Hughes	Juan Carlos Oreggia Carrau, Mariana Estrade, Hector Ferreira
Olivera Abogados	Juan Mailhos Gallo, Ricardo Olivera García
HIGHLY RECOMMENDED	
Bergstein Abogados	Guillermo Duarte
Blanco & Etcheverry	Juan Carlos Blanco, Martin Colombo
Foderé Abogados	Alberto J. Foderé

AUDITING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Fernando Oliva
PwC Uruguay	Omar Cabral, Richard Moreira
EXCELLENT	
BDO Uruguay	Ernesto Bartesaghi
EY Auditores	Alejandro Barboni
Global Uruguay Auditores Asociados	Ximena Furtado
KPMG	Rodrigo Ribeiro
HIGHLY RECOMMENDED	
Baker Tilly Uruguay	Maria Estefanía Acosta
Crowe	Stavros Moyal
CPA Ferrere	Javier Metre, Felipe Quiró
Grant Thornton	Rafael Sánchez
Mazars Uruguay	Luis Martínez
PKF	Federico Carrau, Pedro Vecino
RMS Uruguay	Jorge Gutfraind
RECOMMENDED	
Andersen Tax & Legal Uruguay	Juan Ignacio Troccoli, Ana Cecilia Rego, Maria Cecilia Ricciardi
Ecovis	Marcelo Caiafa
Nopitsch & Asociados	Javier Saravia
UHY Gubba & Asociados	Hugo Gubba

EUROPE

VENTURE CAPITAL

Best Venture Capital Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
360° Capital Partners	Fausto Boni, Emmanuele Levi, François Tison
Balderton Capital	Bernard Liautaud, Daniel Waterhouse
Felix Capital	Frederic Court
Global Founders Capital	Roel Janssen
High-Tech Gründerfonds	Alex von Frankenberg
Sequoia Capital	Luciana Lixandru
Serena Capital	Marc Fournier, Philippe Hayat, Xavier Lorphelin
EXCELLENT	
Accel	Philippe Botteri, Kevin Comolli, Sonali De Rycker
BlueYard Capital	Chad Fowler, Ciarán O'Leary, Jason Whitmire
Daphni	Pierre-Eric Leibovici, Pierre-Yves Meerschman
Down Capital	Josh Bell, Norman Fiore, Haakon Overli, Evgenia Plotnikova
Earlybird Venture Capital	Hendrik Brandis, Christian Nagel
Molten Ventures	Stuart Chapman
Northzone Ventures	Bjørn Stray
Par Equity	Paul Atkinson
Partech Partners	Omri Benayoun, Philippe Collombel, Romain Lavault
Seedcamp	Reshma Sohoni
HIGHLY RECOMMENDED	
83North	Laurel Bowden, Arnon Dinur, Gil Goren, Yoram Snir
Atomico	Niklas Zennström
Backed	Alex Brunicki, Andre De Haes, Tom Hopkins
Cap Horn Invest	Guillaume Dupont
Creandum	Johan Brenner, Fredrik Cassel, Staffan Helgesson
EQT Ventures	Ashley Lundström, Carl Svantesson
Generation Investment Management	Colin le Duc
Hoxton Ventures	Bryan Gartner, Hussein Kanji, Charles Seely
Index Ventures	Jan Hammer, Dominique Vidal
NATO Innovation Fund	Patrick Schneider-Sikorsky, Chris O'Connor, Thorsten Claus, Kelly Chen, Andrea Traversone
Octopus Investments	Ian Perry
Point Nine Capital	Pawel Chuddzinski, Louis Coppey, Christoph Janz, Ricardo Sequerra Amram
Speedinvest	Oliver Holle
Ventech	Nicolas Barthalon, Jean Bourcereau, Alain Caffi, Christian Claussen, Claire Houry
RECOMMENDED	
Eurazeo	William Kadouch-Chassaing, Christophe Bavière
Hedosophia	Ian Osborne
Hitachi Ventures	Stefan Gabriel
HV Capital	Rainer Märkle, David Kuczek
Notion Capital	Stephen Chandler

AUSTRIA

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CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Binder Groesswang	Christian Wimpissinger
Freshfields Bruckhaus Deringer	Claus Staringer
EXCELLENT	
BVP Hügel	Gerald Schachner
Cerha Hempel	Benjamin Twardosz
Wolf Theiss	Niklas Schmidt, Eva Stadler
HIGHLY RECOMMENDED	
Aigner Buzanich	Hans-Jörgen Aigner
Althuber Spornberger	Franz Althuber
Dorda	Paul Doralt
RECOMMENDED	
1 DLA Piper Weiss-Tessbach	Dimitar Hristov
Schindler Attorneys	Clemens Philipp Schindler
Schoenherr	Roman Perner
2 Arnold	Nikolaus Arnold
Baker McKenzie	Philipp Stanek*
CMS Reich-Rohrwig Hainz	Sibylle Novak
Glaeser	Lars Gläser
Kindl	Caroline Toifl
Taylor Wessing	Michaela Petritz-Klar

*Counsel

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Binder Groesswang	Gottfried Gassner, Stephan Heckenthaler, Stefan Tiefenthaler
Freshfields Bruckhaus Deringer	Florian Klimscha
Schoenherr	Martin Ebner, Peter Feyl, Miriam Simsa
Wolf Theiss	Andrea Gritsch, Markus Heidinger, Andreas Schmid, Claus Schneider, Richard Wolf
EXCELLENT	
Cerha Hempel	Volker Glas
CMS Reich-Rohrwig Hainz	Günther Hanslik, Stefan Paulmayer
Dorda	Tibor Varga, Andreas Zahradnick
E+H	Marcus Benes, Peter Winkler
FWP	Markus Fellner, Gregor Schett
Vökl	Clemens Vökl
HIGHLY RECOMMENDED	
Baker McKenzie	Georg Diwok
BVP Huegel	Christoph Nauer
DSC	Markus Kellner
Greenlake Legal	Erik Hoedl, Michael Raninger
Herbst Kinsky	Christoph Herbst
RECOMMENDED	
1 DLA Piper Weiss-Tessbach	Claudine Vartian
Graf Patsch Taucher	Bernd Taucher



▶ **Haslinger / Nagele** Johanna Fischer, Dietmar Lux

Hausmaninger Kletter Manfred Ketzner

Jank Weiler Operenyi I Deloitte Legal Andreas Jank

KPMG Law Stefan Arnold, Dieter Buchberger

RK partners Lukas Röper

Saxinger Clemens Harsch

2 Akela Michael Kollik, Martin Pichler

Brandl Talos Raphael Toman

EY Law Mario Gall

PFR Bernd Fletzberger

PwC Legal Irene Beck

Rautner Uwe Rautner

Schindler Attorneys Martin Abram, Florian Cvak, Clemens Schindler

Stadler Völkel Oliver Völkel

Taylor Wessing Claudia Steegmüller

Weber & Co. Stefan Weber

VÖLKL: CUTTING-EDGE SOLUTIONS IN BANKING, FINANCE AND REGULATION



Dr. Clemens Völkl

Key Figure(s):
Dr. Clemens Völkl
Established: 2010

Track record: In the past 12 months, Völkl Rechtsanwälte has been retained to advise numerous small, medium-sized and larger international banks on cross-border transactions between banks and financial service providers in the DACH region. Dr. Clemens Völkl advises Austrian energy companies on multi-billion financing projects, international insurers on Austrian market entry and financial institutions on outsourcing projects.

Team & differentiation: A member of the IR Global and Global Insurance Law Connect networks of firms, Völkl is a Vienna-based boutique with three partners, two senior lawyers and four junior lawyers which focuses on the insurance and banking sector. Dr. Clemens Völkl was one of the first lawyers in Austria to specialize in banking and investment litigation and is known for his robust strategic advice on the Austrian banking and insurance sector.

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
FWP	Markus Fellner, Florian Kranebitter
Schoenherr	Martin Ebner, Miriam Simsa
EXCELLENT	
Binder Grösswang	Gottfried Gassner
Dorda	Felix Hörlsberger
Freshfields Bruckhaus Deringer	Florian Klimscha
Wolf Theiss	Nikolaus Paul, Andreas Schmid, Eva Spiegel
HIGHLY RECOMMENDED	
E+H	Marcus Benes
Graf Isola	Alexander Isola, Stefan Weileder
Jaufer	Clemens Jaufer, Mario Leistentritt
Scherbaum Seebacher	Norbert Scherbaum
RECOMMENDED	
Aschmann & Pfandl	Christian Pfandl
Beurle	Rudolf Mitterlehner
CMS Reich-Rohrwig Hainz	Günther Hanslik
DLA Piper Weiss-Tessbach	Oskar Winkler
Jank Weiler Operenyi I Deloitte Legal	Andreas Jank
Kaan Cronenberg	Philipp Casper, Georg Wielinger
Saxinger	Ernst Chalupsky, Sebastian Hütter, Nina Pichler
SPP	Matthias Schmidt
Taylor Wessing	Susanne Fruhstorfer

BELGIUM

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M&A

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
JP Morgan	Tanguy Piret
Lazard	Wouter Gabriëls
Rothschild & Co	Jean-Francois Limpens, Yves Vervaet
EXCELLENT	
Belfius Bank	Philippe Mercelis
BNP Paribas Fortis	Gabriel Englebert
Degroef Petercam	Pieter-Jan Van de Walle, François Wohrer
Lincoln International	Maxime Boudewyns, Siebrecht Declerck
Morgan Stanley	Harold Joanknecht
HIGHLY RECOMMENDED	
ABN Amro	Solange Rouschop
Alantra	Wim Goossens
Banque Transatlantique Belgium	Michel de Villenfagne
Ing Belgium	Michael Van Eenoo, Philippe Wallez
KBC Securities	Régine Debeuckelaere, Frédéric Vandepitte
Puilaetco Dewaay	Ludivine Pilate

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Sylvia Kierszenbaum, Filip Tanghe, Yves Van Pul
Baker McKenzie	Michael Van Acker
Linklaters	David Ballegeer, Etienne Dessy, Filip Lecoutre, Charles-Antoine Leunen
Loyens & Loeff	Vanessa Marquette, Koen Panis, Marc Vermylen
EXCELLENT	
1 Clifford Chance	Lounia Czupper
White & Case	Thierry Bosly, Hadrien Servais, Willem Van de Wiele
2 Cleary Gottlieb Steen & Hamilton	Laurent Legein, Jan Meyers, Laurent Ruzette
NautaDutilh	Anne Fontaine, Thibaut Willems
Stibbe	Marc Fyon, Wouter Ghijsels
HIGHLY RECOMMENDED	
Altius	Jérôme Vermeulen
Andersen in Belgium	Leo Peeters, Toon Rummens
Ashurst	Arnaud Wtterwulghe
Bird & Bird	Paul Hermant
CMS	Arnaud Van Oekel, Benoît Vandervelde
DLA Piper	Pierre Berger, Orestis Omran
Eubelius	Ignace Claeys
Fieldfisher	Sofie Heremans
Freshfields Bruckhaus Deringer	Deborah Janssens, Vincent Macq
Hogan Lovells	Ivan Peeters, Philip Van Steenwinkel
Jones Day	Ferdinand Brughmans
KPMG Law	Isabelle Blomme
Liedekerke	Freya Mareels, Tom Van Dyck
Lydian	Tom Geudens
Simont Braun	Joan Carette, Philippe De Prez
Strelia	Frédéric Heremans
Van Cutsem Wittamer Marnef	Frédéric De Ridder, Ariane Destrycker, Patrick Marnef, Hans Van der Mullen
RECOMMENDED	
1 Astrea	Dieter Veestraeten
Harvest	Guillaume Beauthier, Adrien Lanotte
Janson	Dominique Blommaert, France Wilmet
Monard Law	Jeroen Raskin, Stefaan Van Dyck
Quinz	Benoit Allemeersch
2 Ambos	Jens Van Hecke
Argo	Pieter Bogaerts, Nico Goossens
Deloitte Legal	Benoît Feron
Dentons	Nora Wouters
Faber Inter Legal	Jean-François Michel
LIME	Julie-Anne Delcorde, Thierry Tilquin
Philippe & Partners	Denis Philippe
Rooryck & Co	Peter Rooryck



CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Sylvia Kierszenbaum, Dirk Meeus, Filip Tanghe
Baker McKenzie	Koen Vanhaerents
Clifford Chance	Lounia Czupper
Linklaters	David Ballegeer, Arnaud Coibion, Filip Lecoutre, Charles-Antoine Leunen
EXCELLENT	
1 Eubelius	Erwin Destuyver, Lars Van Bever, Matthias Wauters
Loyens & Loeff	Marc Vermeylen
NautaDutilh	Nicolas De Crombrugghe
Stibbe	Pascal Vanden Borre
2	
Deloitte Legal	Benoit Feron, Christoph Michiels, David Roelens
Freshfields Bruckhaus Deringer	Deborah Janssens, Vincent Macq, Geert Verhoeven
Jones Day	Mathieu Duplat
Liedekerke	Wim Dedecker, Freya Mareels
White & Case	Thierry Bosly, Willem Van de Wiele
HIGHLY RECOMMENDED	
Argo	Pieter Bogaerts, Nico Goossens
Cleary Gottlieb Steen & Hamilton	Laurent Legein
Cresco	David Dessers
Faber Inter Legal	Benjamin Daro, Martin van Beirs
Harvest	Guillaume Beauthier, Adrien Lanotte
Lydian	Tom Geudens
Simont Braun	Sandrine Hirsch
Strelia	Gisèle Rosselle

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
DBB	Yves Brulard
DLA Piper	Joris De Vos, Charles-Albert Dumont de Chassart, Ilse Van de Mierop
Janson	Cédric Alter
NautaDutilh	Stan Brijs, Sophie Jacmain
Strelia	Bart De Moor
White & Case	Thierry Bosly
EXCELLENT	
1 A&O Shearman	Thales Mertens, Filip Tanghe
Andersen in Belgium	Leila Mstoian, Leo Peeters, Toon Rummens
Loyens & Loeff	Vanessa Marquette, Marc Vermeylen
Racine	Joan Dubaere
2 Altius	Bart Heynickx
Daldewolf	Raphaël Gevers
Fieldfisher	Maxime Berlingin, Jean-François Germain, Isabelle Moens de Hase, Koen Van Den Broeck
Lydian	Maxime Colle, Peter De Ryck, Yves Lenders
Quinz	Benoit Allemeersch, Bart Lintermans, Klaas Thibaut
Stibbe	Stefan Odeurs, Paul Van der Putten, Pieter Wouters
Van Bael & Bellis	Michel Bonne
HIGHLY RECOMMENDED	
Astrea	Louis Verstraeten
CMS	Jean-François Goffin
Deloitte Legal	Jürgen Egger, Glenn Hansen
KPMG Law	Patrick Geeraert
Lexlitis	Nicholas Ouchinsky
Liedekerke	Roel Fransis
Linklaters	Charles-Antoine Leunen, Stefaan Loosveld
LMBD	Fabrice Mourlon Beernaert
Monard Law	Geert Hayen
Shape	Tibault le Hardy
Tetra Law	Baudouin Paquot, Sabrina Scarnà, Jérôme Terfve
RECOMMENDED	
Crivits & Persyn	Rik Crivits, Jens Vrebos
Elegis	Edmond Brondel, Jean-Pierre Renard
Legacity	Julien Ciarniello
Mosal	Roman Aydogdu
Novalis	Yannick Alsteens
Prioux Culot	Arnaud Houet
Questa Law	Youri Steverlynck



Analysis

**ANDERSEN IN BELGIUM:
FAST GROWING TOP-TIER PLAYER**



Koen de Puydt

Key Figure(s): Koen de Puydt
Established: 2019

Track record: Andersen boasts extensive experience assisting companies in financial distress or dissolution. It provides comprehensive services to distressed firms, creditors, lenders, parent companies, investors and business partners. Its expertise includes debt and loan restructuring, corporate revitalization without bankruptcy, and adept negotiation in debt, bankruptcy and forced liquidation scenarios.

Team & differentiation: Comprising seasoned lawyers and legal experts, Andersen in Belgium closely monitors jurisprudential and doctrinal developments. Its deep understanding of a broad range of businesses and industries, ensures advice aligns with the strategic needs of the client. This approach enables it to deliver pragmatic, tailor-made solutions that meet each client's unique challenges and objectives.

**STRELIA:
SAFE CHOICE FOR INSOLVENCY PRACTITIONERS**



Bart De Moor

Key Figure(s): Bart De Moor
Established: 2013

Track record: Strelia's restructuring and insolvency team possesses exceptional expertise, advising international clients and acting as office holders, administrators or liquidators. The firm's proficiency includes managing cross-border proceedings and disputes, making them a preferred choice for foreign office holders and law firms due to its deep understanding of both Belgian and international legal systems.

Team & differentiation: Strelia stands out by serving as both advisor to creditors and court-appointed insolvency practitioners. The team thrives under the leadership of Bart De Moor, a seasoned court-appointed administrator with a distinguished record in handling high-profile, complex bankruptcy cases. The firm adeptly manages roles as lawyers or office holders in Belgian insolvency cases.

WHITE & CASE: CROSS-BORDER RESTRUCTURING EXPERTS



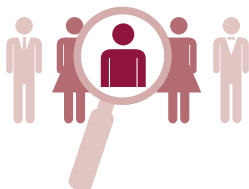
Thomas Glauden

Key Figure(s): Thomas Glauden
Established: 1967

Track record: White & Case is a global law firm with specialization in a wide range of restructuring and insolvency topics. The firm is regularly appointed as counsel to debtors or lenders in high-profile domestic and international cases. A commitment to excellence has earned the firm the trust of the Belgian justice ministry, which turned to White & Case during the rollout of Belgium's new insolvency law.

Team & differentiation: Corporate restructuring expert Thomas Glauden is a member of the Brussels and Luxembourg bars and acts for a select domestic and international clientele. He is dedicated to enhancing efficiency and mitigating risk via cutting-edge legal technology. The firm's enviable status is maintained with continual investment in a global team of over 40 legal technologists, data-science analysts, support lawyers and project managers.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Isabelle Panis, Patrick Smet
Arteo	Jean-Michel Degée, Daniel Garabedian, Emilie Maes, Steven Peeters, Pierre-Olivier van Caubergh, Stéphane Wilmet
Linklaters	Guido De Wit, Henk Vanhulle
Loyens & Loeff	Nicolas Lippens, Nathalie Reypens
Tiberghien Lawyers	Koen Morbée
EXCELLENT	
Advisius	Laurent Donnay de Casteau, Frédéric Lettany, Jean Meelus
Baker McKenzie	Géry Bombeke, Alain Huyghe, Philippe Lion
Deloitte Legal	Danny Stas, Annick Visschers, Eric von Frenckell, Tim Wustenberghs
Eubelius	Wouter Claes, Svyatoslav Gnedasj
Freshfields Bruckhaus Deringer	Axel Haelterman
HIGHLY RECOMMENDED	
1 Afschrift	Typhanie Afschrift
Argo	Philippe Rens
Clifford Chance	Alexandre Ooms
Liedekerke	Lievin De Wulf, Pierre Desenfans
Monard Law	Christiaan Barbier, Pieter Van Den Berghe, Hilde Van den Keybus
PwC Legal	Olivier Hermand
Simont Braun	Thomas Gernay
Stibbe	Wim Panis, Henk Verstraete
Van Cutsem Wittamer Marnef	Alain Vanderstraeten, Pierre Willemart
2 CMS	Olivier Querinjean
Daldewolf	Yaël Spegl
DLA Piper	Philippe Hinnekens
Fieldfisher	Geoffroy Galéa
Harvest	Didier Grégoire
Lydian	Geert De Neef
Strelia	Benoît Malvaux
Tetra Law	Sabrina Scarnà
White & Case	Christophe Goossens
RECOMMENDED	
AKD	Werner Heyvaert
Animo	Sam Gommers, Mathieu Henderikx
Antaxius Advocaten	Erik Gevers
Bird & Bird	Olivier Bertin
Dumon Sablon & Vanheeswijck	Stefan Sablon, Luc Vanheeswijck
Lawtax	Thierry Littanie
NautaDutilh	Ken Lioen
Nibelle & Partners	Pierre-Philippe Hendrickx, Benoît Nibelle
Philippe & Partners	Jean-François Libert
Thales Avocats	Valérie-Anne de Brauwere

ADVISIUS: CUSTOMER-CENTRIC TAX SPECIALISTS



Laurent
Donnay de Casteau

Key Figure(s): Laurent
Donnay de Casteau
Established: 2020

Track record: Advisius is a renowned boutique law firm specializing in the provision of advanced strategic advice on direct taxes. The firm's lawyers possess extensive expertise in both international and Belgian tax cases. The practice covers corporate structuring, M&A tax aspects, private equity, and services for high-net-worth individuals and diverse businesses.

Team & differentiation: The firm's seasoned team, proficient in managing international accounts and entrepreneurs, includes a dedicated French Desk. Committed to delivering clear, pragmatic tax solutions, Advisius carefully considers both legal and economic imperatives. Corporate tax specialist Laurent Donnay de Casteau serves publicly traded and privately held businesses alike.



WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Afschrift	Typhanie Afschrift
Arteo	An Weyn
Cazimir	Olivier De Keukelaere, Nathalie Labeeuw, Tim Melis, Wim Vermeulen
Tiberghien Lawyers	Gerd Goyvaerts
EXCELLENT	
Deloitte Legal	Caroline Costermans, Mathieu Ex, Alain Laurent Verbeke
Dumon, Sablon & Vanheeswijck	Stefan Sablon, Luc Vanheeswijck
Lawtax	Thierry Littanie, Laurent Tainmont
Loyens & Loeff	Nicolas Bertrand, Saskia Lust
Strelia	Benoît Malvaux
Tetra Law	Sabrina Scarnà
HIGHLY RECOMMENDED	
Advisius	Laurent Donnay de Casteau, Frédéric Lettany, Jean Meelus
Argo	Hannes Casier, Philippe Rens
CMS	Olivier Querinjean
Daldewolf	Yaël Spegel
Delahaye Avocats	Bérénice Delahaye
DLA Piper	Philippe Hinnekens
ECGB Advocaten	Nicolas Geelhand de Merxem
Eubelius	Wouter Claes, Svyatoslav Gnedasj, Patrick Hofströssler
Harvest	Didier Grégoire
Janson	Didier Bracke, Arnaud Lévy Morelle
Lydian	Geert De Neef
Monard Law	Christiaan Barbier, Hilde Van den Keybus
Rivus	Ann Maelfait
Van Cutsem Wittamer Marnef	Bernard Dautricourt, Alain Vanderstraeten
Van Olmen & Wynant	Koen Hoornaert
RECOMMENDED	
Bloom Law	Denis-Emmanuel Philippe
Ducartis	Petra Gabriel
Hirsch & Vanhaelst	Mikael Gossiaux, Sophie Vanhaelst
Lallemand Legros & Joyn	Aurélien Vandewalle
Nijs Draye	Joris Draye, Alain Nijs
Philippe & Partners	Jean-François Libert
Sansen International	Gertjan Verachtert
Thales Avocats	Valérie-Anne de Brauwere

TRANSFER PRICING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Sylvia Kierszenbaum, Filip Tanghe, Yves Van Pul
Arteo	Jean-Michel Degée, Steven Peeters
Baker McKenzie	Géry Bombeke
Freshfields Bruckhaus Deringer	Deborah Janssens, Vincent Macq
Loyens & Loeff	Aldo Engels
Tiberghien Lawyers	Koen Morbée
EXCELLENT	
Advisius	Laurent Donnay de Casteau
CMS	Olivier Querinjean
Fieldfisher	Geoffroy Galéa
Monard Law	Pieter Van Den Berghe

TRANSFER PRICING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Patrick Cauwenbergh, Jeroen Lemmens, Pascal Van Hove
EY	Kurt Van der Voorde
KPMG	Dirk Van Stappen
EXCELLENT	
BDO	Charlotte Broekaert
Grant Thornton	Leslie Van den Branden

DENMARK

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Accura Advokatpartnerselskab	Mads Kjellerup Dambæk, Kim Toftgaard
Gorrissen Federspiel	Lotte Eskesen, Tobias Linde, Morten Nybom Bethe, Michael Steen Jensen
Kromann Reumert	Thomas Kaas, Peter Schiøler Skaaring
Plesner	Emil Deleuran, Rasmus Mandøe Jensen, Jacob Nygaard, Søren Thyssen Valerius
EXCELLENT	
Bech-Bruun	Morten Krogsgaard, Thomas Thordal Sevelsted
Bruun & Hjejle	Henrik Dahl, Morten Jensen, Karsten Kristoffersen, Christian Sahlertz, Thomas Skjellerup
DLA Piper Denmark	Joachim Kundert Jensen
Horten	Claus Bennetsen, Lars Lüneborg
HIGHLY RECOMMENDED	
DreistStorgaard Advokater	Svend-Aage Dreist Hansen, Nikolaj Juhl Hansen, Martin Skovbjerg
Lundgrens	Louise Krarup Simonsen
Magnusson	Sam Jalaei
Moalem Weitemyer	Henning Aasmul-Olsen
Poul Schmith	Peter Hedegaard Madsen
RECOMMENDED	
Carsted Rosenberg	Michael Carsted Rosenberg, Andreas Tamasauskas
Mazanti-Andersen	Mette Gahrn-Jensen

FINLAND

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Borenius	Riikka Eronen, Niina Nuottimäki
Castrén & Snellman	Minna Korhonen, Sakari Lukinmaa, Tero Tuomisto
Hannes Snellman	Antti Alanko, Markus Bremer, Henrik Mattson
Krogerus	Heidi Kivenjuuri, Päivi Toivari
Roschier	Johannes Ahti, Jonne Järvi, Helena Viita
White & Case Finland	Oona Lilja, Krista Rekola, Tanja Törnkvist
EXCELLENT	
Avance Attorneys	Selinda Näse, Sari Wallgren
Dittmar & Indrenius	Kristian Karlsson, Hanna-Mari Manninen, Juha-Pekka Mutanen
HPP Attorneys	Björn Nykvist, Antti Rintakoski
Waselius	Olli Kiuru, Maria Lehtimäki, Timo Lehtimäki
HIGHLY RECOMMENDED	
Bird & Bird	Jaakko Hietala, Kristiina Lehvälä, Jori Taipale
DLA Piper Finland	Kristiina Hirva, Mikko Luukkonen, Hans Sundblad
Eversheds Sutherland	Tiina Ashorn, Merja Blankenstein, Harri Tolppanen, Vesa Turkki
KallioLaw	Olli Oksman, Panu Skogström
Merilampi Attorneys	Tommi Elo, Ari Keinänen



FRANCE

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LBO TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Arsene	Denis Andres, Franck Chaminade, David Chaumontet, Yoann Chemama, Charles Dalarun, Brice Picard, Alexandre Rocchi, Frédéric Teper, Mirouna Verban
Bredin Prat	Sébastien de Monès, Pierre-Henri Durand, Jean-Florent Mandelbaum, Anne Robert
Mayer Brown	Rémy Bonnaud, Laurent Borey, Nicolas Danan, Elodie Deschamps, Benjamin Homo, Christopher Laloz, Olivier Parawan
PwC Société d'Avocats	Nicolas Arfel, Anne-Valérie Attias-Assouline, Jean Philippe Brillet, Katia Gruzdova, Arielle Ohayon-Cohen, Fabien Radisic, Marc-Olivier Roux, Jérémie Swcharzenberg
Weil, Gotshal & Manges	Edouard de Lamy, Benjamin Pique
2 Deloitte Société d'Avocats	Eric Couderc, Maud Davené, Arnaud Mourier, Olivier Venzal
EY Société d'Avocats	Amandine Allix-Cieutat, Matthieu Autret, Jean-Philippe Barbé, Lionel Benant, Cédric Devouges, Sandrine Gobaut, Magali Levy, Sylvie Magnen, Nevenna Todorova
Goodwin	Marie-Laure Bruneel, Charles-Henri de Gouvion Saint Cyr
Hogan Lovells	Ludovic Geneston, Xenia Legendre
Kirkland & Ellis	Sonia Bouaffassa, Nadine Gelli
Latham & Watkins	Olivia Rauch-Ravisé, Xavier Renard
EXCELLENT	
1 Ayache	Bruno Erard
Cazals Manzo Pichot Saint Quentin	Thomas Cazals, Xavier Colard, Bertrand de Saint Quentin, Maxence Manzo, Romain Pichot, Pierre Ullmann
Chammas & Marcheteau	Christophe Moreau
CMS Francis Lefebvre Avocats	Jean-Charles Benois, Michel Collet, Philippe Donneaud, Thierry Granier, Philippe Grousset, Laurent Hepp, Pierre Le Roux, Dimitri Leboff
Darrois Villey Maillot Brochier	Vincent Agulhon, Alain Maillot, Loïc Védie
De Pardieu Brocas Maffei	Alexandre Blestel, Anne-Laure Drouet, Priscilla van den Perre
Dechert	Sabina Comis

Delaby Dorison	Emmanuel Delaby, Sophie Dorison
DLA Piper	Raphaël Béra, Fanny Combourieu
Eight Advisory Avocats	Hubert Christophe, Kevin Peau, Guillaume Rembry
Franklin	Jacques Mestoudjian
Gide Loyrette Nouel	Magali Buchert, Olivier Dauchez, Paul de France, Laurent Modave
Hoche Avocats	Mathilde Le Roy, Christophe Lefèvre, Eric Quentin
KPMG Avocats	Delphine Capelli, Jean-Étienne Chatelon, Sophie Fournier-Dedoyard, Mathieu Gautier, Xavier Houard, Audrey-Laure Illouz, Vincent Lacombe, David Lucas, Laurence Mazevet, Jérôme Talleux
Linklaters France	Cyril Boussion, Edouard Chapellier
Mamou & Boccara	Virginie Aidan, Elie Boccara, Hélène Leclère, Laurent Mamou
McDermott Will & Emery	Romain Desmonts, Antoine Vergnat
Moncey Avocats	Frédéric Bosc
Paul Hastings	Allard De Waal, Bruno Leroy
Scotto Partners	Jérôme Commerçon, Emilie Renaud
Sekri Valentin Zerrouk - Svz	Jérôme Assouline, Sophie de Carné-Carनावेत, Brian Martin
White & Case	Alexandre Ippolito, Estelle Philippi
2 A&O Shearman	Guillaume Valois, Mathieu Vignon
Agilys Avocats	Carolle Thain-Navarro
Alerion Avocats	Christophe Gerschel, Philippe Pescayre, Stanislas Vailhen
Apollo Société d'Avocats	Guillaume de Ternay, Isabelle Horvilleur-Bars, Marie-Albane Pamard, Florence Savouré
Ashurst	Emmanuelle Pontnau-Faure
August Debouzy	Philippe Lorentz, Xavier Rohmer
Baker McKenzie	Agnès Charpenet
Berrylaw	Delphine Bariani, Pierre Bouley, Stéphanie Desprez
Bignon Lebray	Jérôme Granotier, Pierre-Emmanuel Scherrer, François Vignalou
Clifford Chance	Éric Davoudet, Alexandre Lagarrigue, Anne Lemercier
Coblence Avocats	Alexandre Polak
De Gaulle Fleurance	Anne Maréchal, Vincent Schmitt
Everlaw & Tax	Corinne Dadi, Catherine de Manneville, Isabelle Savin
Fidal	Rozenn Berthelot, Mikael Maheust
Florilèges Société D'avocats	Marie-Hélène Raffin
Freshfields Bruckhaus Deringer	Vincent Daniel-Mayeur, Cyril Valentin
Grant Thornton Société d'Avocats	Stephany Brévost, Thibaut Grange
Lamartine Conseil	Bertrand Hermant, Lionel Weller
Mermoz Avocats	Nicolas Privat, Laurent Ragot
Opleo Avocats	Pierre-Olivier Bernard, Antoine Degorce
Orrick	Jessie Gaston, Stephen Jackson, Laurent Olléon
Piotraut Giné Avocats	Pauline Corouge, Arnaud Viard



FRANCE

Racine	Xavier Rollet
Reinhart Marville Torre	Pierre Bonamy
Skadden Paris	Thomas Perrot
Stéphane Chaouat & Associés	Stéphane Chaouat, Alexandre Groult
UGGC Avocats	Line-Alexa Glotin, Laetitia Squercioni, Michel Turon, Jean-Jacques Uettwiller
Veil Jourde	Benoît Gréteau
VGG & Associés	Yann Grolleaud
Viguié Schmidt & Associés	Christel Alberti
Winston & Strawn	Edouard de Rancher, Thomas Pulcini
Yards	Marie-Eve Chauvière, Dorothée Traverse

HIGHLY RECOMMENDED

1	Archers	Éric Labro
	Armand Avocats	Georges Civaleri
	Cohen & Gresser	Franck Le Mentec
	Cornet Vincent Ségurel	Pierre Lamidon, Alfred Lortat-Jacob, Nicolas Palos
	Delsol Avocats	Julien Monsenego, Frédéric Subra
	Dentons Paris (France)	Gianluca Calisti, Laurence Clot, Sandra Hazan, Julien Le Guyader
	Ellis société d'Avocats	Céline Coudy-Rolland, Laure Hamard, Pierre-Charles Lannemajou, Pierre Sappey
	Eversheds Sutherland	Philippe de Guyenro
	Fieldfisher	Antoine Gabizon
	Forvis Mazars Avocats	Elena Aubrée, Yves-Charles Zimmermann
	FTPA Avocats	Sophie Jouniaux, Nicolas Message
	Ginestie Paley-Vincent	Brigitte Berdugo, Carine Duchemin
	Hebras Avocats	Eric Hebras
	Jeantet	Jacques-Henry de Bourmont
	Jeausserand Audouard	Tristan Audouard, Carole Furst, Pascal Gour, Jérémie Jeausserand
	King & Spalding	Aurélia de Viry, Olivier Goldstein
	LPA-CGR Avocats	Sandra Fernandes, Mathieu Selva-Roudon
	Proskauer Rose	Mathieu Lampel, Maud Manon, Xavier Norlain, Jeremy Scemama
	Squire Patton Boggs	Charles Briand, Maxime Dequesne
	Stephenson Harwood	Evelyne Bagdassarian
	Taylor Wessing	Gwendal Chatain, Christophe Flaicher
	Velvet Avocats	Frédéric Gérard
	Vivien & Associés	Jérôme Chapus, Marine Pelletier-Capes
	Volt Associés	Stéphane Letranchant
	Willkie Farr & Gallagher	Philippe Grudé, Fabrice Veverka
2	Axipiter	Ghislain de Pazzis

Bersay	Alain Jouan
Blackbird Associés	Léa Faulcon
Charles Russell Speechlys	Raphaël Bagdassarian, Stéphane de Lassus
Couderc Dinh & Associés	Christian Couderc, Denis Fontaine-Beset
Couraud El Arjoun	Olivier Couraud, Omar El Arjoun
Degroux Brugère	Nicolas Ballet, Philippe Delattre, Frédéric Hennes
Dumon & Partners	Vincent Michel, Marie-Laure Pouplard
Gramond & Associés	Christophe Oger
Harlay Avocats	Erwann del Do
Herbert Smith Freehills	Bruno Knadjian
IC Avocats	Michael Taïeb
Joffe & Associés	Virginie Davion
Lacombe Avocats	Bertrand Lacombe
Latournerie Wolfrom Avocats	Jean-Luc Marchand
Nomos	Sylvie Canonge
Operandi	Matthias Heyberger
PDGB	Odile Courjon, Benoît Dambre, Vincent Garcia, Thierry Jestin, François Morazin, Christophe Vannoote
Qualiens	Steven Guthknecht, Laurent Sebaoun
Reboul & Associés	Eric Bérengier
Vaslin Associés	Marc Vaslin
Wan Avocats	Nicolas Philippe
RECOMMENDED	
Advance Avocats	Julien Vaucheret
BG2V	Jean-Sébastien Dumont, Jean-Marc Valot
Cancel Avocats	Christophe Cancel
Gibson Dunn	Jérôme Delaurière, Ariel Harroch
Schmidt Brunet Litzler	Philippe A. Schmidt
Solegal	Rui Cabrita, Fabien Courvoisier

FLORILÈGE SOCIÉTÉ D'AVOCATS: TAILOR-MADE ADVICE ON LBO TAXATION



Marie-Hélène Raffin

Key Figure(s):
Marie-Hélène Raffin
Established: 2018

Track record: The firm works with investment funds, in particular Prudentia Capital, which it supports in all its transactions. It was involved in the acquisition of MDV by Arjobex, the primary LBO of Synergie CAD and the takeover of Novétude Santé by its managers and Charterhouse Capital. The firm is also involved in transactions involving real estate assets.

Team & differentiation: Florilèges Société d'Avocats advises investment funds, major groups and startups. Its founder, Marie-Hélène Raffin, is highly committed and available, and her many years of experience give her a holistic view of the issues involved in transactions. She is a former Arthur Andersen International and Willkie Farr & Gallagher partner.



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Gide Loyrette Nouel	Melinda Arsouze, Éric Cartier-Millon, Julien David, Arnaud Duhamel, Hubert Merveilleux du Vignaux, Stéphane Puel, Rémi Tabbagh, Laurent Vincent
Hogan Lovells	Sabine Bironneau-Loy, Cassandre Porgès, Alexander Premont
Jones Day	Alban Caillemer du Ferrage, Frédéric Gros, Qian Hu, Edward J. Nalbantian, Diane Sénéchal
White & Case	Samir Berlat, Denise Diallo, Raphaël Richard, Emilie Rogey
2 A&O Shearman	Fabrice Faure-Dauphin, Julien Roux, Thomas Roy
Clifford Chance	T. Arachtingi, C. Burford, N. Eatwell, A. Giustini, F. Lacroix, J. Lewis, P.-B. Pabot du Châtelard, D. Siino Courtin, R. Tomlinson, D. Zerbib
De Pardieu Brocas Maffei	C. Gaillard, K. Belhiteche, S. Boullier de Branche, J.-R. Cazali, C. Coatalem, E. Fatôme, P. Gebarowski, Y. Le Gall, P. Talbourdet, A. Payen
Linklaters	Cyril Abtan, Bertrand Andriani, Kathryn Merryfield
EXCELLENT	
1 Bredin Prat	Raphaële Courtier, Samuel Pariente, Karine Sultan
Dentons	Jean-Marc Allix, Pascal Chadenet, Marc Fornacciari, Dorothée Griveaux, Pascal Jouannic, Yun Ma, Richard Marty, Philippe Max, John R. Flanigan
Freshfields Bruckhaus Deringer	Stéphanie Corbière, Yann Gozal, Fabrice Grillo, Laurent Mabilat, Hervé Pisani
Latham & Watkins	Lionel Dechmann, Xavier Farde, Michel Houdayer, Suzana Sava-Montanari
Weil, Gotshal & Manges	David Aknin, James Clarke, Olivier Jauffret
Willkie Farr & Gallagher	Amir H. Jahanguiri, Thierry Laloum, Paul Lombard, Annette Péron, Brice Pommès
2 CMS Francis Lefebvre Avocats	Grégory Benteux, Alexandre Bordenave, Rosetta Ferrère, Laurent Mion, Arnaud Reygrobellet, Marc-Etienne Sébire, Jérôme Sutour
De Gaulle Fleurance	Anne Maréchal, Jean-Baptiste Santelli, May Jarjour, Sylvie Perrin, Jonathan Souffir, Cyril Tour
Herbert Smith Freehills	Louis de Longeaux, Vincent Hatton, Régis Oréal
HFW	Jean-Marc Zampa, Diane de Moüy, Thomas Forin, Paolo Pinna
Kramer Levin	Dana M. Anagnostou, Hugues Bouchetemple, Hubert de Vauplane, Reid Feldman, Alexander Marquardt, Sophie Perus, Gilles Saint-Marc
Mayer Brown	Maud Bischoff, Alban Dorin, François-Régis Gonon, Jean-Philippe Lambert, Jean-Pierre Lee, Patrick Teboul
McDermott Will & Emery	Pierre-Arnoux Mayoly
Norton Rose Fulbright	Roberto Cristofolini, Bénédicte Denis, Christine Ezcutori, Karine Montagut, George Paterson, Alexandre Roth, Alex Wass, Kamel Ben Salah, Sébastien Praicheu, Jeremy Grant
HIGHLY RECOMMENDED	
1 Ashurst	Mark Barges, Hubert Blanc-Jouvan, Tom Longmuir, Pierre Roux
Baker McKenzie	Thierry Vialaneix
Bird & Bird	Cathie-Rosalie Joly, Boris Martor, Jean-Claude Vecchiato, Sibylle Weiler
Cleary Gottlieb Steen & Hamilton	John D. Brinitzer, Pierre-Yves Chabert, Amélie Champsaur, Marie-Laurence Tibi
Curtis Mallet-Prevost Colt & Mosle	Jean-Norbert Pontier
Franklin	Stéphan Alamowitch, Serge Durox
Goodwin	Arnaud Fromion, Frédéric Guilloux, Adrien Paturaud
Jeantet	Jean-François Adelle, Alexae Fournier-de Fay, Olivier Lyon Lynch, Martine Samuelian
KPMG Avocats	Maxime Galland, Gilles Kolifraith, Vincent Maurel
Orrick	Olivier Bernard, Hervé Touraine
Sekri Valentin Zerrouk - SVZ	Emmanuelle Vicidomini
Stephenson Harwood	Yann Beckers, Ezio Dal Maso, Alain Gautron, Florent Rigaud
Watson Farley & Williams	Rachel Campbell, Laurence Martinez-Bellet, Philippe Monfort, Alexia Russell

2	Ayache	Gwenaëlle de Kerviler, Alain Lévy, Olivier Tordjman
	BCLP	David Blondel, Olivier Borenstejn, Henry Ranchon
	Biard Bouscatel & Associés	Philippe Biard, Claire Bouscatel, Marie Taverner
	Darrois Villey Maillot Brochier	Martin Lebeuf
	DLA Piper	Erwan Lacheteau, Sophie Lok
	LPA-CGR Avocats	Vincent Danton, Xavier Clédât, Laurence Wynaendts, Javed Allybokus
	Paul Hastings	Tereza Courmont Vlkova, Olivier Vermeulen, Marc Zerah
	Taylor Wessing	Éric Charvillat
	Winston & Strawn	Ariane Berthoud, Mounir Letayf, Adeline Roboam
	WTS	Bertrand Delaigue

RECOMMENDED

1	Archers	Paul-Henri de Cabissole, Jean-Maurice Gaillard
	August Debouzy	Valéry Denoix de Saint Marc, Pierre Descheemaeker
	Cornet Vincent Ségurel	Bertrand Coste, Matthieu Guignard, André Watbot
	DS Avocats	Frédéric Bellanca, Arnaud Burg, Marie Trécan
	Duhamel	Jérémie Duhamel
	Fieldfisher	Hélène Lefebvre
	Lacourte Raquin Tatar	Cédric Bonnet, Damien Luqué, Chloé Thiéblemont
	Forvis Mazars	Fabrice Demarigny
	NH Law	Jennifer Hinge, David Lussigny
	Pact Avocats	Benjamin Dahan
	Simmons & Simmons	Céline Larmet, Colin Millar, Ian Rogers

2	Addleshaw Goddard	Julien Bacus
	Bignon Lebray	Alexandre Ghesquière, Serge Rastorgoueff
	Diametis	Jean-Pascal Brun
	Fidal	Magali Zambenedetti
	Mermoz Avocats	Tristan Segonds
	Squire Patton Boggs	Denis Barat, Florence Cotillon

VALUABLE PRACTICE

1	Bentam Société d'Avocats	Gautier Chavanet, Marie-Cécile Rieu
	Carlara - Carbonnier Lamaze Rasle	Frédéric Huguenin
	D'Alverny Avocats	Henri-Joseph Trémolet de Villers
	Ginestie Paley-Vincent	François Devedjian, Pierre Mudet
	Pinsent Masons	Eran Chvika
	UGGC Avocats	Line-Alexa Glotin, Laetitia Squercioni, Michel Turon, Jean-Jacques Uettwiller, Morgan Vail
2	BCTG Avocats	Antoine Beauquier
	Delsol Avocats	Séverine Bravard
	DWF	Ali Boroumand, Pascale Gallien
	Ziegler & Associés	Jocelyn Ziegler, Alexandre Dakos



EQUITY CAPITAL MARKETS (ECM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Cleary Gottlieb Steen & Hamilton	Fabrice Baumgartner, Andrew A. Bernstein, Pierre-Yves Chabert, Amélie Champsaur, Barthélémy Faye, Valérie Lemaître, Marie-Laurence Tibi
White & Case	Olga Fedosova, Philippe Herbelin, Thomas Le Vert, Séverin Robillard, Max Turner
2 Jones Day	Renaud Bonnet, Florent Bouyer, Charles Gavoty, Jean-Gabriel Griboul, Linda Hesse, Edward J. Nalbantian, Geoffroy Pineau-Valencienne, Natalia Sauszyn
Linklaters	Véronique Delaittre, Luis Roth
EXCELLENT	
A&O Shearman	Diana Billik, Olivier Thébault, Marc Castagnede, Julien Sebastien
Bredin Prat	Barthélémy Courteault, Patrick Dziejowski, Emmanuel Masset, Olivier Saba
Gide Loyrette Nouel	Melinda Arsouze, Arnaud Duhamel, Hubert Merveilleux du Vignaux
Latham & Watkins	Thomas Margenet-Baudry
HIGHLY RECOMMENDED	
1 Clifford Chance	Alex Bafi, Cédric Burford, Aline Cardin, Frédéric Lacroix, Jonathan Lewis
Hogan Lovells	Jean-Marc Franceschi, Matthieu Grollemund, Hélène Parent
King & Spalding	Laurent Bensaid
Sullivan & Cromwell	Krystian Czerniecki, Olivier de Vilmorin
VGG & Associés	Pascale Girard, Frédéric Grillier
2 De Pardieu Brocas Maffei	Cédric Chanas, Etienne Boursican
Freshfields Bruckhaus Deringer	Guillemette Burgala, Yann Gozal, Hervé Pisani
Herbert Smith Freehills	Edouard Thomas
Mayer Brown	Robert Flanigan
Orrick	Alexis Marraud des Grottes
RECOMMENDED	
Darrois Villey Maillot Brochier	Laurent Gautier
De Gaulle Fleurance	Anne Maréchal, Jean-Baptiste Santelli, May Jarjour, Sylvie Perrin, Jonathan Souffir, Cyril Tour
Debevoise & Plimpton	Raman Bet-Mansour, Pierre Clermontel
FTPA Avocats	Guillaume Berruyer
Kramer Levin	Jean-Marc Desaché
McDermott Will & Emery	David Revcolevschi
Willkie Farr & Gallagher	Daniel Hurstel

DEBT CAPITAL MARKETS (DCM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 A&O Shearman	Driss Bererhi, Marc Castagnede, Mia Dassas, Hervé Ekué, Fabrice Faure-Dauphin, Brice Henry, Dan Lauder, Antoine Sarailler, Julien Sébastien
Linklaters	Véronique Delaittre, Luis Roth
White & Case	Olga Fedosova, Philippe Herbelin, Grégoire Karila, Thomas Le Vert, Séverin Robillard, Max Turner
2 Cleary Gottlieb Steen & Hamilton	
Clifford Chance	Alex Bafi, Cédric Burford, Alice Cardin, Jonathan Lewis
Gide Loyrette Nouel	Melinda Arsouze, Arnaud Duhamel, Hubert Merveilleux du Vignaux, Laurent Vincent
Hogan Lovells	Vincent Fidelle, Sharon Lewis, Katia Merlini
Jones Day	Linda A. Hesse, Renaud Bonnet, Florent Bouyer, Charles Gavoty, Natalia Sauszyn
EXCELLENT	
1 Bredin Prat	Raphaële Courtier, Samuel Pariente, Olivier Saba, Karine Sultan
CMS Francis Lefebvre Avocats	Grégory Benteux, Marc-Etienne Sébire
De Pardieu Brocas Maffei	Corentin Coatalem, Etienne Boursican
Herbert Smith Freehills	Louis de Longeaux
2 Latham & Watkins	
Norton Rose Fulbright	Roberto Cristofolini, Jeremy Grant
Orrick	Olivier Bernard, Hervé Touraine
HIGHLY RECOMMENDED	
1 Addleshaw Goddard	Julien Bacus
De Gaulle Fleurance	Anne Maréchal, Jean-Baptiste Santelli, May Jarjour, Sylvie Perrin, Jonathan Souffir, Cyril Tour
Freshfields Bruckhaus Deringer	Fabrice Grillo
Jeantet	Cyril Deniaud, Frank Martin Laprade
Kramer Levin	Dana M. Anagnostou, Hubert de Vauplane, Gilles Saint-Marc
Sullivan & Cromwell	Krystian Czerniecki, Olivier de Vilmorin
2 Bentam Société d'Avocats	
Darros Villey Maillot Brochier	Laurent Gautier
DLA Piper	Romain Guénin
Fidal	Isabelle Juliard Feyeux
Reed Smith	Baptiste Gelpi
Solvaction	Jeremy Blimbaum
Taylor Wessing	Nicolas De Witt
VGG & Associés	Pascale Girard
Watson Farley & Williams	Rachel Campbell



DISTRESSED M&A

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Darrois Villey Maillot Brochier	Mathieu Della Vittoria, François Kopf
Gibson Dunn	Bertrand Delaunay, Jean-Pierre Farges, Benoit Fleury
Hogan Lovells	Philippe Druon, Astrid Zourli
Weil, Gotshal & Manges	David Aknin, Jean Beauchataud, Jean-Dominique Daudier de Cassini, Céline Domenget-Morin, Anne-Sophie Noury, Yannick Piette
2 White & Case	Franck De Vita, Saam Golshani, Alexis Hojabr, Hugues Mathez, Nathalie Nègre-Eveillard, Jean Paszkudzki, Xavier Petet, Marc Petitier, Guillaume Vallat, Guillaume Vitrich
3 Lamoure Rivals	Lionel Lamoure
Willkie Farr & Gallagher	Eduardo J. Fernandez, Paul Lombard, Lionel Spizzichino
EXCELLENT	
1 August Debouzy	Julien Aucomte, Laure Bonin, Laurent Cotret, Étienne Mathey, Julien Waggmann
Bredin Prat	Sophie Cornette de Saint Cyr, Barthélémy Courteault, Raphaële Courtier, Myriam Epelbaum, Nicolas Laurent, Samuel Pariente, Olivier Puech, Kate Romain, Karine Sultan
Clifford Chance	Delphine Caramalli
De Pardieu Brocas Maffei	Etienne Boursican, Cédric Chanas, Philippe Dubois, Joanna Gumpelson, Patrick Jais, Guillaume Toutté
Depoix-Robain & Associés	Nicolas Depoix-Robain
Franklin	Laura Bavoux, Arnaud Pédrón, Numa Rengot
Freshfields Bruckhaus Deringer	Guilhem Bremond
Gate Avocats	Julien Augais, Timothee Giard, Louise-Marie Guillet, Arnaud Larrousse, Julien Mougel
Jones Day	Fabienne Beuzit
Latham & Watkins	Alexandra Bigot, Denis Criton, Hervé Diogo Amengual, Thomas Doyen
Linklaters France	Aymar de Mauléon, Carole Nerguararian
Osborne Clarke	Nassim Ghalimi, David Haccoun, Catherine Olive, Jérôme Scapoli
PLM Avocats	Patricia le Marchand
Racine	Antoine Diesbecq, Barna Evva, Laurent Jourdan, Emmanuel Laverrière
Vivien & Associés	Laurent Assaya
2 Advant Altana	Julien Balensi, Michel Jockey, Mana Rassouli, Pierre-Gilles Wogue
Ayache	Bernard Ayache, David Ayache, Gwenaëlle de Kerviler, Olivier Tordjman
Barbier Legal	Jérôme Barbier
BDGS Associés	Henri Cazala

Fieldfisher	Bruno Paccioni, Jean-Baptiste Van de Voorde
Gide Loyrette Nouel	Jean-Gabriel Flandrois
Hoche Avocats	Jean-Luc Blein, Hadrien de Lauriston, Didier Fornoni, Georges-Louis Harang, Catherine Ottaway
McDermott Will & Emery	Bertrand Delafaye, Timothée Gagnepain, Pierre-Arnoux Mayoly
Orrick	Aurélien Loric
Paul Hastings	Arthur de Baudry d'Asson
Rescue	Serge Pelletier
Simmons & Simmons	Sandra Esquiva Hesse
Simon Associés	Cristelle Albaric, Jack Demaison, Antoine Denis-Bertin, Patrice Montchaud, Christelle Salmon-Lataste
Valoren	Christine Le Breton, Virginie Verfaillie-Tanguy
Veil Jourde	Eugénie Amri, François de Navailles, Pierre Deval, Laurent Jobert, Géraud Saint Guilhem

HIGHLY RECOMMENDED

1 Archers	Marc Baffreau, Éric Labro, Fabrice Maraux, Kamal Naffi, Emily Pabot du Chatelard, Fabrice Patrizio, Mark Richardson, Bruno Solle, Audrey Wendling
Bignon Lebray	Philippe Larivière, Serge Rastorgoueff
CNK Associés	Jean-Paul Coudray, Mohamed Nait-Kaci
De Gaulle Fleurance	Anker Sorensen
DLA Piper	Caroline Texier
Herbert Smith Freehills	Frédéric Bouvet, Hubert Segain, Christopher Theris, Edouard Thomas
Jeantet	Thierry Brun, Yvon Dréano, Karl Hepp de Sevelinges, Laïd Estelle Laurent, Philippe Raybaud
Kuntz & Associates	Jean-Emmanuel Kuntz
LPA-CGR Avocats	Michael Samol
NH Law	Jennifer Hinge, David Lussigny
Oplus Avocats	Baptiste de Fresse de Monval, Olivier Pardo
PGA Avocats	Team of partners
Ravet & Associés	Charles Callaud, Olivier Fedon, Yves-Marie Ravet
Redlink	Jean-Charles Barbaud, Julie Janvier
Taylor Wessing	Kristell Cattani
Valther	Velin Valev
2 Foley Hoag	Frédéric Cohen
Marvell Avocats	Jean-Louis Lasserri



RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Eight Advisory	Xavier Bailly, Cédric Bodard, Cedric Colaert, Guillaume Delorme, Edouard Dutheil, Shafik Hosni, Paul Lederlin, Sari Maalouf, Xavier Mesguich, Bertrand Perrette, Axel Raubert
2 KPMG	Pascal Bonnet, Arnaud Deméocq, Charles Durand, Francois-Xavier Goldsmith, Karim Helal, Julien Poirier, Guillaume Réquin, Julien Sortais, Bernard Valla
3 Accuracy	Jean-Romain Gotteland, Rodolphe Pacciarella, Simon Perez, Florence Westermann
Alvarez & Marsal France	Adrien Coffy, Thomas Marcorelles
PwC	Xavier Bertrand, Sébastien Dalle, Pascal Gounon, Olivier Marion, Arthur Wastyn
EXCELLENT	
1 Deloitte	Sandrine Gril-Prats, Christophe Guerner, Laurent Jehanne
EY	Améziane Abdat, Julien Brindeau, Guillaume Cornu, Karim Lasri, Pascal Servientis, Nicolas Winkler
Grant Thornton France	Clotilde Delemazure, Romain Lochon, Gaéтан Piens
Oderis Consulting	Philippe Héry
So-Mg Partners	Kenza Amar, Sophie Moreau-Garenne
2 Advance Capital	Henri Calef, Alexandra Fournier-Flageul, Pauline Oriot, Emmanuel Squinabol, Geoffroy Tronel
Cairn Partners	Maxence Bousquet, Adrien Caillet, Damien Mignot, Julien Sanier
Exelmans Advisory	Eric Guedj, Grégoire Thiébaud
3 Abergel & Associés	Alain Abergel, Jean-Noël Munoz
BM&A	Danièle Batude, Thierry Bellot, Eric Blache, Pascal de Rocquigny, Antoine Duranson, Aline Kannapel, Thomas Kersaho, Emilien Poquet, Alexis Thura
Financière 86	Arnaud Delaunay, Bernard Leonetti
June Partners	Fabrice Keller, Guillaume Masseron
Ledouble	Olivier Cretté, Romain Delafont, Hervé Gouthier, Stéphanie Guillaumin, Agnès Piniot, Sébastien Sancho
HIGHLY RECOMMENDED	
1 Batt Advisors	Nicolas Barnet, Olivier Lefebvre, Stéphane Rondeau, Aurélie Vallereau
BJ Associés	Olivier Crespi, Benoit Jacob

Cogeed	Gaël d'Hautefeuille, Guillaume de Lagasnerie, Dominique Lévêque
Fovis Mazars	Firas Abou Merhi
Oxigen	Stéphane Beraud
Squareness	Maxime Mazuy
2 Advolis Orfis	Damien Bourg, Olivier Coutrix, Jean-Louis Flèche, Patrick Iweins, Benoit Nowaczyk
Exafi	Anais Oger
OCA	Mikaël Ouaniche
Pansard & Associés	Arnaud Birlouez, François Delbecq, Jean-François Pansard
Sorgem Évaluation	Blanche Feauveaux, Thomas Hachette, Claire Karsenti, Maurice Nussenbaum
RECOMMENDED	
Afival	Philippe Campos
Exponens	Nicolas Yakoubowitch
GVA - Semaphores	Idrich Arkhoun, Philippe Bonnin, Delphine Castella, Sophie Davenier, Yvon Gay, Philippe Hancart, Anthony Roubaud, Patrick Taler
Repère	Julien Trélhu
RSM	Idriss Belloucif, Christophe Callet

EIGHT ADVISORY: SECOND-TO-NONE TURNAROUND SERVICES



Cedric Colaert

Key Figure(s): X. Bailly, C. Colaert, C. Bodard, G. Delorme, E. Dutheil, S. Hosni, P. Lederlin, S. Maalouf, X. Mesguich, B. Perrette and A. Raubert
Established: 2018

Track record: With a constantly growing business and team, Eight Advisory continues to expand its capacity to respond to crisis situations, whether on the debtor or creditor side of cases. Orpea, Buffalo Grill, Sergent Major, Du Pareil au même and Go Sport are just some of the cases in which Eight Advisory has been involved in recent months.

Team & differentiation: The team has a broad spectrum of expertise, enabling it to cover all situations. Its agility and the complementary nature of its different areas of expertise enable the firm to offer a cutting-edge turnaround services, combining financial skills with the operational know-how of its partners. In addition to a strong international network, Eight Advisory also benefits from a network spread across the four corners of Europe.

ACCURACY: STRATEGIC THINKING FOR LANDMARK DEALS



Rodolphe Pacciarella

Key Figure(s): Jean-Romain Gotteländ, Rodolphe Pacciarella and Florence Westermann
Established: 2004

Track record: The team was involved in some of the year's highest profile matters, including Casino's IBR and Orpea's unsecured creditors. It also lent its expertise to Latécoère as part of its restructuring and recapitalization by Searchlight. At the beginning of 2024, the team augmented its restructuring and transaction advisory expertise with the appointment of Simon Perez to partner.

Team & differentiation: Accuracy has a reputation for providing comprehensive services, from economic and financial analysis to the implementation of operational and financial performance strategies when it comes to managing projects or assisting corporations and foreign investors. The expertise of its teams, coupled with the level of its international presence ensure Accuracy is a major player in insolvency and restructuring matters.



FUND FORMATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Clifford Chance	Xavier Comaills, Alexandre Lagarrigue
2 Dechert	Sabina Comis, Cyril Fiat
Goodwin	Arnaud David, Sarah Michel
Willkie Farr & Gallagher	Nathalie Dugay, Tiana Rambatomanga, Fabrice Veverka
EXCELLENT	
1 Chammas & Marcheteau	Lola Chammas, Jérôme Chapron, Christophe Sevennec
DLA Piper	Raphaël Béra, Diane Campion de Poligny, Fanny Combourieu
Jones Day	Florence Moulin
Linklaters France	Edouard Chapellier
McDermott Will & Emery	Guillaume Panuel
Stephenson Harwood	Ngowari Adikibi, Julien Vandenbussche
2 Dentons Paris (France)	Olivier Genevois
Gide Loyrette Nouel	Benjamin Delaunay, Laurent Modave, Stéphane Puel
K&L Gates	Raphaël Bloch
Simmons & Simmons	Ian Rogers, Agnès Rossi
3 CMS Francis Lefebvre Avocats	Michel Collet, Pierre Le Roux, Edouard Milhac, Jérôme Sutour
Lacourte Raquin Tatar	Damien Luqué, David Sorel
Racine	Rima Maitrehenry, Fabrice Rymarz
HIGHLY RECOMMENDED	
1 A&O Shearman	Brice Henry, Antoine Sarailler
Bersay	Stéphanie Alexandrino
Couderc Dinh & Associés	Arthur Anton, Frédéric Bucher
De Gaulle Fleurance	Mireille Mull-Jochem
Joffe & Associés	Olivier Dumas
Kalliopé	Rodolphe Cavroy
Kramer Levin	Nicolas Capelli, Gilles Saint-Marc
Overlord	Gaspard de Monclin
2 Almain Avocats	Jérôme Debost
Ashurst	Hubert Blanc-Jouvan
Baker McKenzie	Catherine Martougin
BCLP	Christine Daric, Olivier Mesmin
Chabrerie Baert Associés	Christophe Baert
Duhamel	Jérémie Duhamel
Fidal	Jean-Régis Gallizia, Katia Jarquin
UGGC Avocats	Charles-Emmanuel Prieur, Michel Turon
RECOMMENDED	
Ixis	Xavier Sennès
Pledge	Dominique Stucki
Reed Smith	Florence Bilger, Jean-Pierre Collet
Simon Associés	Antoine Denis-Bertin, Patrice Montchaud, Jean-Charles Simon

WEALTH MANAGEMENT

Best Multi-family Offices

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Agami Family Office	Laurent de Swarte, François Simon
Family Partners	Jean-François Chatelain, Pierre-Emmanuel Gillet, Pierre Pellet
Intuitae	Christophe Achard, Luc Granger
Ivesta Family Office	Ariane Darmon, Pierre-Marie de Forville, Rémi Douchet, Christine Vu Thien
Keepers	Edouard Herbo, Anthony Watine
Letus Private Office	Anice Chlagou, Stephen Lasry, Alexandre Tsouli
EXCELLENT	
Altheo Partners	Alexandre Boissarie, Olivier Roux de Bézieux
Beelong Family Office	Marlène Absi, Virginie Duffour
Côme, Le Family Office	Charles Brunswick, Julien Magitteri
EVEN FO	Frédéric Guérineau, Emrah Yuçel
FOBS	Mehdi Ali-Larbi
Kimpa	Julien Lescs, Vincent Piche, Olivier Rieu
MJ & Cie	Corinne Louis, François Mollat du Jourdin
Officium	Isabelle Chazarin, Milène Gullient, Raja Saidi Kachtouli, Eric Séheux
Pulse	Maxime Boudal, Thomas Chéreau, Hugo Limonne, Matthieu Panhard
Xelis Family Office	Véronique Aubin
HIGHLY RECOMMENDED	
Aramis Finance	Aude Plus-Valard, Edward Vitrey
B Durand Capital Partners	Benjamin Durand
Colisée Family Office	Sylvain Vergès
Experts en Patrimoine	Philippe Darneau, Richard Houbron
Fluence	Xavier de Champavin, Charles Le Vaillant
Herest	Jérémy Daly, Jérôme Jambert, Aymeric Mary
Inkipit Finance	Arnaud Perrier, Jérôme Samuel
Kermory Office	Anna Gozlan, Michael Sfez
Leone Kapital	Benoît Emsalem
Maison Laplace	Benoist Lombard
Meeschaert Family Office	Charles Bienaimé
Octave Family office	Damien Girard, Henri Grellois
Sagis AM	Arnaud Gosset-Grainville
Scala Patrimoine	Guillaume Lucchini
Vigifinance	Caroline Barral, Gérard de Bartillat
RECOMMENDED	
AlTi Wealth Management France	Cédric Lamielle
Doxans	Sylvain Theux
EVFO	Thomas Espin, Sébastien Verhnes
Fair-e	Romain Bazin
G Consult Finances	Yann Galet
Häpyfew	Sophie Breuil, Jean-Antoine Breuil
Hedon Family Office	Thomas de Wouters, Cédric Genet
Imani & You	Edmée Chandon-Moët, Pierre-Yves Lagarde, Sabrina Mingaud, Peggy Raguel, Sebastien Sitbon
La Rectorie Family Office	Clément Jorez
Marquis Family Office	Yuna Marquis
Millenium Gestion Privée	Amaury Demarta
My Family Officer	Pierre-Loïc Besse, Tanguy Le Mat
Neowise	Idriss Anikine, Christophe Lietot, François Petit, Jean-Philippe Saint-Dizier, Maxime Visseaux
Ofilae	Jean-Marc Aveline, Mathilde de Courcel, Baptiste Maes
Omega Patrimoine	Julien Barré, Xavier Besnard
Pembroke Family Office	Marie-Noëlle de Pembroke
Vault	Pierre-Emmanuel Weil
VALUABLE PRACTICE	
Altride Family Office	Paul-André Soreau
Antium France	Stéphane Guerrier
Cohaesia Family Office	Agnès Guittard, Stéphanie Zimmermann
ETZ Family Office	Emilie de Villiers, Alix Parent
Eukratos	Jean de Lambertye, Emmanuel Domange
Familiance	Etienne De Timary
Familyity	Jean-Yves de Louvigny
Financière Dioclès	Romarin Billong
La Fontaine Family Office	Lionel Adli
Levy Capital	Olivier Levy
Lodge Family	Anaëlle Morbidelli
ML Families	Michael Lelo, Thibault Vanrenterghem
Obsido	Sacha Delrieu
Requirem	Damien Argento, Charles-Henry Tournaire
Super Capital Family Office	Yacine Kadri

GERMANY

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M&A: LARGE-CAP

Best Investment Banks & Consulting Firms

In each tier, the banks/firms are ordered alphabetically

BANK/FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Jörg Niemeyer
Deutsche Bank	Johannes Hermanns
Goldman Sachs	Benny Mueller
J.P. Morgan	Christian Kames
Rothschild & Co	Kai Tschöke
EXCELLENT	
Barclays	Ingrid Hengster
Crédit Suisse	Frank Heitmann
Morgan Stanley	Johann Christian von Wesebe
UBS Investment Bank	Wolfgang Fuchs
KPMG	Leif Zierz
HIGHLY RECOMMENDED	
BNP Paribas	Marcel Becker
BofA Securities	Birger Berendes, Christof Bechtel
Citigroup	Stefan Hafke
Commerzbank	Andreas Mühleck
EY	Martin Steinbach
Handelsbanken	Carina Åkerström, Pär Boman
HSBC	Heiko Mittelhamm
Jamieson Corporate Finance	Felix Rose
KfW Bankgruppe	Stefan Wintels
Kroll	Andreas Stoeckling
Lazard	Ken Oliver Fritzel, Rüdiger Grube
Mizuho Financial Group	Christoph Seibel
Nomura Holdings	Shogo Ohira
Perella Weinberg Partners	Dietrich Becker

M&A: SMALL TO MID-CAP

Best Investment Banks & Consulting Firms

In each tier, the banks/firms are ordered alphabetically

BANK/FIRM	KEY FIGURE(S)
LEADING	
1 Macquarie Group	Rainer Langel
2 Deloitte	Volker Krug
Houlihan Lokey	Niklas Lerche, Sascha Pfeiffer, Malte Wulfetange
Lincoln International	Alexander Doll
EXCELLENT	
1 Acxit Capital Partners	Thomas Klack
Clairfield International	Walteri Jackson Helm, Albert Schander
DC Advisory	Philipp Sebbesse, Edward de Stigter
Ferber & Co.	Manfred Ferber, Alexander von Hachenburg
IMAP	Henning Graw, Carsten Lehmann
UniCredit Bank AG	Marion Hoellinger
2 BDO	Dietmar Flügel
Carlsquare	Caspar Graf Stauffenberg
Falkensteg	Sascha Dahlke
HIGHLY RECOMMENDED	
Alantra	Jan Caspar Hoffmann
Arma Partners	Henrietta Schmidt-Wilke
Berenberg Bank	Matthias Born
Clearwater International	Heinrich Kerstien, Dierk Rottmann
Commerzbank	Christoph Thierolf
Oaklins	Jan Hatje
ODDO BHF	Philippe Oddo
Saxenhammer	Christian Saxenhammer
RECOMMENDED	
Baird	Thomas Fetzner
Conalliance	Günter Carl Hober
Concentro Management	Alexander Sasse
EC Mergers & Acquisitions	Volker Seekamp
Green Giraffe	Udo Schneider
Greentech Capital Advisors	Matthias von Bismarck-Osten
Hamburg Commercial Bank	Christopher Brody
IKB Deutsche Industriebank	Joerg Hillmann
LBBW	Alexander Ott
Moelis & Company	Sebastian Schmit
Network Corporate Finance	Joachim Dübner
One Square Advisors	Frank Günther
Pareto Securities	Gero Wendenburg
Translink Corporate Finance	Tilman Georg Eckstein, Petra Fischer, Christian Hörner, Andreas Hüchting, Johannes Wolters



BANKING & FINANCE: TRANSACTIONS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields Bruckhaus Deringer	Mario Hüther, Frank Laudenklos
Hengeler Mueller	Dirk Hermann Bliesener, Daniela Böning, Christian Schmies, Johannes Tieves, Nikolaus Vieten
Latham & Watkins	Alexandra Hagelüken, Christian Jahn, Sibylle Münch
EXCELLENT	
1 A&O Shearman	Thomas Neubaum, Walter Uebelhoer
Clifford Chance	Marc Benzler, Bettina Steinhauer
Linklaters	Marc Trinkaus
Milbank	Thomas Ingenhoven, Barbara Mayer-Trautmann
2 Ashurst	Anne Grewlich
Gleiss Lutz	Burkhard Jäkel, Helge Kortz, Eva Reudelhuber, Frank Schlobach
White & Case	Florian Degenhardt, Vanessa Schürmann
HIGHLY RECOMMENDED	
CMS Hasche Sigle	Markus Pfaff, Marc Seibold
Noerr	Nikolai Warneke
Taylor Wessing	Sabine Schomaker, Jens Wiesner
RECOMMENDED	
1 Baker McKenzie	Oliver Socher
Goodwin	Winfried Carli
GÖRG	Thomas Lange, Jens-Dietrich Mitzlaff
Heuking	Michael Neises, Sandra Pfister
Hogan Lovells	Katlen Blöcker
Jones Day	Claudia Leyendecker
King & Spalding	Andreas Böhme
Kirkland & Ellis	Wolfgang Nardi
LARK	Anselm Lenhard, Ludger Schult
Mayer Brown	Ralf Hesdahl
McDermott Will & Emery	Oliver Lieth, Matthias Weissinger
Norton Rose Fulbright	Oliver Sutter
Schalast Law I Tax	Andreas Walter
Sernetz-Schäfer	Frank Schäfer
Simmons & Simmons	Jochen Kindermann
Skadden, Arps, Slate, Meagher & Flom	Joerg Hanke
Willkie Farr & Gallagher	Jan Wilms
2 Aderhold Legal	Bianca Böttcher, Thorsten Siepe
Alenius	Anja Harms, Thomas Schrell
Cleary Gottlieb	Gabriele Apfelbacher
GSK Stockmann	Stefan Koser
K&L Gates	Matthias Grund, Frank Thomas
LSP Lindemann Schwennicke & Partner	Thomas Lindemann
Luther	Christoph Schauenburg
Sullivan & Cromwell	Max Birke
Weil, Gotshal & Manges	Wolfgang Süss*

* Senior associate

BANKING & FINANCE: REGULATORY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields Bruckhaus Deringer	Alexander Glos, Gunnar Schuster
Hengeler Mueller	Johannes Adolff, Dirk Hermann Bliesener, Sven Henrik Schneider
Linklaters	Andreas Dehio, Andreas Steck
EXCELLENT	
Clifford Chance	Marc Benzler
Hogan Lovells	Tim Oliver Brandi, Richard Reimer, Jochen Seitz
Latham & Watkins	Markus Krüger, Axel Schiemann
White & Case	Henning Berger
HIGHLY RECOMMENDED	
1 Ashurst	Peter Frey
A&O Shearman	Alexander Behrens
CMS Hasche Sigle	Joachim Kaetzler
2 Bird & Bird	Michael Jünemann, Matthias Winter, Johannes Wirtz, Alexander Wojtek
GSK Stockmann	Timo Bernau, Robert Kramer
Noerr	Jens Kunz
YPOG	Lennart Lorenz, Carola Rathke
RECOMMENDED	
1 Deloitte Legal	Mathias Hanten
Gleiss Lutz	Christian Hissnauer
GÖRG	Thomas Lange, Yorick Ruland
Lutz Abel	Michael Zoller
Mayer Brown	Patrick Scholl
Sernetz-Schäfer	Thomas Eckold, Jörg Mimberg, Frank Schäfer
2 Aderhold Legal	Christian Hoppe, Gunther Lehleiter
Ashurst	Detmar Loff
Cleary Gottlieb	Gabriele Apfelbacher
EY Law	Ralf Eckert
Heuking	Michael Neises
Heussen	Norbert Pahl
Lark	Anselm Lenhard
LSP Lindemann Schwennicke & Partner	Thomas Lindemann
lindenpartners	Frank Zingel
McDermott Will & Emery	Oliver Lieth
Schlast Law Tax	Alexander Gebhard, Andreas Walter
Waldeck	Jan Liepe



FINTECH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Annerton	Susanne Grohé, Frank Müller, Christian Walz
EXCELLENT	
Bird & Bird	Michael Jünemann, Johannes Wirtz
Hengeler Mueller	Christian Schmies, Jens Wenzel
Jones Day	Nick Wittek
Latham & Watkins	Markus Krüger
lindenpartners	Thomas Asmus, Jan Schmidt-Seidl
HIGHLY RECOMMENDED	
Clifford Chance	Marc Benzler, Gregor Evenkamp, Oliver Kronat
Freshfields Bruckhaus Deringer	Markus Benzing
GreenbergTraurig	Carsten Kociok
Luther	Rolf Kobabe
Osborne Clarke	Tanja Aschenbeck
White & Case	Karsten Wöckener
YPOG	Frederik Gärtner, Lennart Lorenz, Carola Rathke
RECOMMENDED	
1 GÖRG	Matthias Terlau
Linklaters	Christian Storck
Reed Smith	Andreas Splittgerber
Schalast Law I Tax	Alexander Gebhard, Simon Waldbröl, Andreas Walter
2	
CMS Hasche Sigle	Markus Kaulartz
Deloitte Legal	Simon Grieser
GSK Stockmann	Timo Bernau
Hogan Lovells	Richard Reimer
Norton Rose Fulbright	Frank Henkel

FUND STRUCTURING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Clifford Chance	Josef Brinkhaus, Sonya Pauls, Marco Simonis
Linklaters	Alexander Vogt, Markus Wollenhaupt
YPOG	Stephan Bank, Fabian Euhus, Jens Kretzschmann, Lennart Lorenz, Helder Schnittker
EXCELLENT	
Debevoise & Plimpton	Patricia Volhard
Hengeler Mueller	Carl-Philipp Eberlein, Christian Schmies
Poellath	Philip Schwarz van Berk, Peter Bujotzek, Jens Steinmüller, Amos Veith
HIGHLY RECOMMENDED	
1 CMS Hasche Sigle	Daniel Voigt
Heussen	Nicole Alexander-Huhle, Alexander Lehnen, Martin Wolfstetter
Luther	Achim Pütz
2 Dechert	Angelo Lercara, Hans Stamm
GSK Stockmann	Petra Eckl, Oliver Glück, Robert Kramer
King & Spalding	Andreas Böhme, Axel Schilder
Simmons & Simmons	Harald Glander, Jochen Kindermann, Benedikt Weiser
RECOMMENDED	
Ashurst	Detmar Loff
Baum FSLT	Roland Baum
Bödecker Ernst & Partner	Carsten Bödecker, Carsten Ernst
DLA Piper	Simon Vogel
Flick Gocke Schamburg	Christian Schatz
Freshfields Bruckhaus Deringer	Markus Benzing, Konrad Schott, Gunnar Schuster
Goodwin Procter	Sebastian Bruchwitz
GÖRG	Thomas Lange, Dania Neumann
Heuking	Michael Dröge, Christoph Gringel
Jebens Mensching	Philipp Jebens
McDermott Will & Emery	Frank Müller
Norton Rose Fulbright	Oliver Sutter
Orbit	Joachim Mogck, Philip Mostertz



DEBT CAPITAL MARKETS (DCM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Hengeler Mueller	Dirk Hermann Bliesener
Linklaters	Alexander Schlee, Peter Waltz
EXCELLENT	
Clifford Chance	Sebastian Maerker
Freshfields Bruckhaus Deringer	Rick van Aerssen, Christoph Gleske
Latham & Watkins	Alexander Lentz, Rüdiger Malaun
White & Case	Gernot Wagner, Karsten Wöckener
HIGHLY RECOMMENDED	
1 A&O Shearman	Mark Plepelits
Hogan Lovells	Sven Brandt, Michael Schlitt, Jochen Seitz
Noerr	Holger Alfes
Norton Rose Fulbright	Christoph Enderstein, Frank Regelin
Sullivan & Cromwell	Carsten Berrar, Krystian Czerniecki
2 Ashurst	Anne Grewlich, Tobias Krug
Dentons	Oliver Dreher
Gleiss Lutz	Stephan Aubel, Helge Kortz
Mayer Brown	Ulrike Binder, Patrick Scholl
RECOMMENDED	
Baker McKenzie	Christoph Wolf
Cleary Gottlieb	Gabriele Apfelbacher, Ward Greenberg
CMS Hasche Sigle	Philipp Melzer
Heuking	Christoph Gringel, Thorsten Kuthe, Mirko Sickinger
Luther	Ingo Wegerich
McDermott Will & Emery	Thomas Ammermann
Milbank	Philipp Klöckner, Thomas Ingenhoven
Morgan Lewis	Florian Harder, Jann Jetter, Florian Ziegler
Pinsent Masons	Markus Joachimsthaler
Sernetz-Schäfer	Frank Schäfer
Simmons & Simmons	Thomas Scharfenberg
Skadden, Arps, Slate, Meagher & Flom	Stephan Hutter
Taylor Wessing	Philip Cavallès, Peter Hellich

EQUITY CAPITAL MARKETS (ECM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields Bruckhaus Deringer	Christoph Gleske, Simon Schwarz
Hengeler Mueller	Reinhold Ernst, Hendrik Haag, Alexander Rang
Sullivan & Cromwell	Carsten Berrar, Max Birke, Krystian Czerniecki
EXCELLENT	
Clifford Chance	George Hackett
Latham & Watkins	Alexander Lentz, Jan Penselin
Linklaters	Marco Carbonare, Kurt Dittrich
HIGHLY RECOMMENDED	
A&O Shearman	Mark Plepelits, Knut Sauer
Gleiss Lutz	Stephan Aubel, Helge Kortz
Hogan Lovells	Michael Schlitt
Noerr	Gerald Reger
Skadden, Arps, Slate, Meagher & Flom	Stephan Hutter
White & Case	David Rath, Oliver Seiler, Gernot Wagner
RECOMMENDED	
1 Ashurst	Matthias Von Oppen
Baker McKenzie	Berthold Hummel
Cleary Gottlieb	Gabriele Apfelbacher, Ward Greenberg
CMS Hasche Sigle	Philipp Melzer
DLA Piper	Roland Maass
Heuking	Christoph Gringel, Thorsten Kuthe, Mirko Sickinger
Milbank	Thomas Ingenhoven
Norton Rose Fulbright	Benedikt Gillessen, Frank Regelin
2 Dentons	Robert Michels
GÖRG	Yorick Ruland
Kirkland & Ellis	Siegfried Büttner
LARK	Tobias Nikoleyczik
Mayer Brown	Ulrike Binder, Ralf Hesdahl, Susanne Lenz
McDermott Will & Emery	Jens Ortmanns
Morgan Lewis	Florian Harder
Paul Hastings	Katja Kaulamo
Pinsent Masons	Volker Balda
RSM Ebner Stolz	Daniel Kautenburger-Behr
Sernetz-Schäfer	Frank Schäfer
Taylor Wessing	Marc-Oliver Kurth
Willkie, Farr & Gallagher	Simon Weiss, Joseph Marx

**RESTRUCTURING****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields Bruckhaus Deringer	Lars Westpfahl
Gleiss Lutz	Andreas Spahlinger, Matthias Tresselt
EXCELLENT	
A&O Shearman	Sven Prüfer
Clifford Chance	Stefan Sax, Patrick Schulz, Andreas Steiger, Cristina Weidner
Dentons	Arne Friel, Andreas Ziegenhagen
GÖRG	Christian Bärenz, Thorsten Bieg
Kirkland & Ellis	Leo Plank
Noerr	Thomas Hoffmann, Christian Pleister
HIGHLY RECOMMENDED	
Anchor	Florian Harig, Robert Hänel, Christoph Herbst, Alexander Reus
CMS Hasche Sigle	Rolf Leithaus, Alexandra Schluck-Amend
Heuking	Kai Uwe Büchler, Fabian Bürk, Arnold Büsselmaier, Stefan Proske, Johan Schneider, Georg Streit
Latham & Watkins	Frank Grell
Taylor Wessing	Hendrik Boss
White & Case	Sylvia Fiebig, Sven-Holger Undritz
RECOMMENDED	
1 Act Legal	Sven Tischendorf
BRL	Stefan Denkhaus, Katharina Gerdes
DLA Piper	Florian Bruder, Sven Schelo, Dietmar Schulz
Finkenhof	Lorenzo Matthaei, Stephan Strumpf, Maximilian von Mangoldt
GreenbergTraurig	Gordon Geiser, Jesko Stark
Grub Brugger	Volker Muschalle, Hendrik Wolfer
Hengeler Mueller	Johannes Tieves, Daniel Weiss
Hogan Lovells	Christian Herweg, Heiko Tschauner

Jones Day	Olaf Benning
Linklaters	Sabine Vorwerk
McDermott Will & Emery	Uwe Goetker, Matthias Kampshoff
Schultze & Braun	Detlef Specovius
SZA Schilling Zutt & Anschutz	Marc-Philippe Hornung, Thomas Oberle
Wellensiek	Alfred Hagebusch
Willkie Farr & Gallagher	Jörn Kowalewski, Georg Linde
2 Aderhold	Michael Löser, Susanne Szameitat
Ashurst	Karsten Raupach
Brinkmann & Partner	Christoph Morgen, Jan Markus Plathner
EPP Rechtsanwälte Avocats	Emil Epp
Friedrich Graf von Westphalen	Stefan Lammel
GSK Stockmann	Justus Jansen
GvW Graf von Westphalen	Wolfram Desch
Kebekus Et Zimmermann	Frank Kebekus, Ralf Zimmermann
KJK	Stefan Kolmann
K&L Gates	Georg Bernsau, Nadja Raiss
Luther	Marcus Backes, Gunnar Müller-Henneberg
Mayer Brown	Marco Wilhelm
Milbank	Norbert Rieger
Möhrle Happ Luther	Helge Hirschberger, Sebastian Siepmann
Norton Rose Fulbright	Timo Noftz
plan>E	Christoph Chardon, Andreas Elsaesser
Pluta	Michael Pluta
RSM Ebner Stolz	Jan Hendrik Gross, Markus Mühlenbruch
seitz	Jochen Markgraf
Simmons & Simmons	Christopher Kranz
Weil	Britta Grauke, Gerhard Schmidt



INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Dr. Beck & Partner	Hubert Ampferl, Joachim Exner
Flöther & Wissing	Rajko Dambeck, Lucas Flöther
Jaffé	Michael Jaffé
EXCELLENT	
1 Anchor	Silvio Höfer, Martin Hörmann, Alexander Reus, Michael Verken, Tobias Wahl
Brinkmann & Partner	Berthold Brinkmann, Christoph Morgen, Jan Markus Plathner
Eckert	Mark Boddenberg, Rainer Eckert
GÖRG	Thorsten Bieg, Gerrit Hölzle, Holger Leichtle, Torsten Martini, Jörg Nerlich, Thomas Rieger, Martin Stockhausen
Grub Brugger	Philipp Grub, Martin Mucha, Jochen Sedlitz
Kebekus Et Zimmermann	Frank Kebekus
MHBK	Axel Bierbach, Stefan Debus, Oliver Schartl
Pluta	Stefan Meyer, Michael Pluta, Ivo-Meinert Willrodt
Schultze & Braun	Holger Blümle, Dietmar Haffa, Detlef Specovius
2 BRL	Stefan Denkhäus, Friedemann Schade
CMS Hasche Sigle	Michael Frege, Rolf Leithaus, Alexandra Schluck-Amend
Reimer	Peter-Alexander Borchardt, Reinhold Schmid-Sperber, Tjark Thies
SGP Schneider Geiwitz	Arndt Geiwitz
White & Case	Biner Bähr, Sven-Holger Undritz
HIGHLY RECOMMENDED	
1 Gerloff - Liebler	Christian Gerloff
GvW Graf von Westphalen	Wolfram Desch
HWW Hermann Wienberg Wilhelm	Fabio Algari, Rainer Bähr, Rüdiger Wienberg
SJPP	Dietmar Penzlin
WillmerKöster	Malte Köster
2 Aderhold	Michael Löser, Susanne Szameitat
AndresPartner	Dirk Andres
BBL	Justus von Buchwaldt, Christian Graf Brockdorff
Friedrich Graf von Westphalen	Frank Büchler, Stefan Lammel
Heuking	Kai Uwe Büchler, Fabian Bürk, David Loszynski, Johan Schneider, Georg Streit
SZA Schilling, Zutt & Anschütz	Marc-Philippe Hornung, Thomas Oberle
RECOMMENDED	
Buchalik Brömmekamp	Jasper Stahlschmidt
Esche Schümann Commichau	Jan Kind
Finkbeiner & Druckenbrodt	Alexander Druckenbrodt
FRH Fink Rinckens Heerma	Hendrik Heerma
Lambrecht	Martin Lambrecht, Peter Schulz
Lieser	Jens Lieser
McDermott Will & Emery	Uwe Goetker
Niering Stock Tömp	Christoph Niering
Runkel Schneider Weber	Jan Schmidt
Seitz	Hannah Krings
Theopark	Rainer Schaaf
Voigt Salus	Joachim Voigt-Salus
Wellensiek	Alfred Hagebusch, Christopher Seagon

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Flick Gocke Schaumburg	Jan Bron, Franck Hannes, Christian von Oertzen, Stephan Schauhoff, Andreas Söffing
Poellath	Katharina Gollan, Maximilian Haag, Andreas Richter, Stephan Viskorf
EXCELLENT	
Noerr	Tobias Bürgers
SZA Schilling, Zutt & Anschutz	Martin Feick, Stephan Scherer
Taylor Wessing	Axel Godron
HIGHLY RECOMMENDED	
1 CMS Hasche Sigle	Hans Christian Blum
Hennerkes, Kirchdörfer & Lorz	Rainer Kirchdörfer
2 ADVANT Beiten	Gerrit Ponath
Binz & Partner	Mark Binz, Martin Sorg
Gleiss Lutz	Achim Dannecker
Hengeler Mueller	Emanuel Strehle
Oppenhoff	Axel Wenzel
Rödl	Christian Rödl
RSM Ebner Stolz	Daniel Kautenburger-Behr, Klaus Weber
Winheller	Boris Piekarek
RECOMMENDED	
1 Aderhold	Lutz Aderhold, Thorsten Siepe, Matthias Wiese
Esche Schümann Commichau	Tom Kemcke
Heuer Busch	Carl-Heinz Heuer
Heuking	Daniel Lehmann, Gunter Mühlhaus
Heussen	Frank Grischa Feitsch, Christoph Hamm, Kerstin Linder
Kantenwein Law I Tax I Audit	Annett Kuhli-Spatscheck
Kapp.Ebeling.	Michael Messner
KPMG Law	Mark Uwe Pawlytta
PSP München	Iring Christopeit
Rittershaus	Werner Born
SKW Schwarz	Christoph Meyer, Gerd Seeliger,
Sonntag	Wolfgang Fratz
2 Dissmann Orth	Armin Hergeth, Martin Lohse
DLA Piper	Nils Krause
DTB	Pascal Decker, Bertold Schmidt-Thomé
EPP Rechtsanwälte Avocats	Emil Epp
EY Law	Sebastian Schaefer
Menold Bezler	Rudolf Bezler
PwC Legal	Susanne Thonemann-Micker
Seitz	Nils Kröber



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Flick Gocke Schaumburg	Thomas Rödder
Freshfields Bruckhaus Deringer	Stephan Eilers, Martin Schiessl, Norbert Schneider
Linklaters	Sebastian Benz, Jens Blumenberg, Oliver Rosenberg, Rainer Stadler
EXCELLENT	
1 Milbank	Rolf Füger, Thomas Kleinheisterkamp, Matthias Schell
2 Gleiss Lutz	Achim Dannecker, Stefan Mayer
Hengeler Muller	Markus Ernst, Matthias Scheifele, Gunther Wagner
Latham & Watkins	Stefan Süß
Poellath	Michael Best, Hardy Fischer
YPOG	Malte Bergmann, Florian Oppel
HIGHLY RECOMMENDED	
1 A&O Shearman	Gottfried Breuninger
Baker McKenzie	Christoph Becker, Thomas Schänzle
Baker Tilly	Stephan Schnorberger
Clifford Chance	Stefan Behrens, Felix Mühlhäuser
GvW Graf Von Westphalen	Michael Engel, Arne Schmidt, Frank Tschesche
Noerr	Georg Edelmann
RSM Ebner Stolz	Alexander Bohn, Holger Mach, Christof Zondler
2 CMS Hasche Sigle	Heino Büsching, Thomas Link
Dentons	Stephan Busch
DLA Piper	Konrad Rohde
Heuking	Stephan Degen, Jörg Michelsen, Marc Scheunemann
Hogan Lovells	Heiko Gemmel
KMLZ	Thomas Küffner
McDermott Will & Emery	Dirk Pohl
Oppenhoff	Axel Bödefeld
Rödl	Hans Weggenmann
SZA Schilling Zutt & Anschutz	Jochem Reichert

RECOMMENDED

ADVANT Beiten	Marcus Mische
Avocado	Christian Berger
Baumann Bayer Seidl	Tobias Mayer
Bird & Bird	Rolf Schmich
BRL	Thomas Lübbehüsen
EPP Rechtsanwälte Avocats	Audrey Bourquin, Emil Epp, Anne-Lise Lamy, Laura Rejano
EY	Daniel Kāshammer
Esche Schümann Commichau	Robert Kroschewski
Eversheds Sutherland	Lars Haverkamp
GLNS	Reinhard Ege, Andreas Scheidle
GSK Stockmann	Petra Eckl, Dirk Koch
Heussen	Martin Grasser
Kantenwein	Franz Zimmermann
LARK	Tobias Stuppi
Luther	Ulrich Siegemund
Mayer Brown	Volker Junge
Norton Rose Fulbright	Tino Duttiné
Simmons & Simmons	Bernulph von Crailsheim
Skadden, Arps, Slate, Meagher & Flom	Johannes Frey
Streck Mack Schwedhelm	Rolf Schwedhelm
Weil	Tobias Geerling
White & Case	Bodo Bender
WTS	Lars Behrendt, Franz Prinz zu Hohenlohe, Axel Nientimp

EPP RECHTSANWÄLTE AVOCATS: FRANCO-GERMAN TAX EXPERTS



Anne-Lise Lamy

Key Figure(s): Emil Epp, Anne-Lise Lamy, Laura Rejano and Audrey Bourquin
Established: 1994

Track record: EPP Rechtsanwälte Avocats advises French companies in Germany and German, Austrian and Swiss companies in France regarding the new OECD legal standards and tax administration. Its cross-border expertise includes real-estate taxation, inheritance law, international hiring and tax-residency issues. The firm is adept at solving fiscal issues related to real-estate investments.

Team & differentiation: With three decades' worth of experience and home to experts with bi-national training in taxation, EPP Rechtsanwälte Avocats can handle all issues pertaining to Franco-German deals. The multi-jurisdictional firm of 25 lawyers offers full access to additional services and information through its branch EPP TAX and Euro-Droit the firm's affiliate, founded in Strasbourg in 1993.

RSM EBNER STOLZ: FRANCO-GERMAN ADVISORY APPROACH



Markus Heinlein

Key Figure(s): Alexander Bohn, Holger Mach, Tobias Bakeberg, Alexander Euchner, Christof Zondler and Daniel Zöller
Established: 2009

Track record: RSM Ebner Stolz serves an ever-larger international client base of corporate groups, investment funds and capital market-oriented companies, providing up-to-date tax advice with a focus on the French and German markets. Reputed for the quality of its tax audits, declarations, accounting, planning and reporting. Cross-border tax structuring and compliance as well as implementation of tax ICS systems are also specialties.

Team & differentiation: With over 2,400 people working from 14 locations across all major German cities and economic centers, RSM Ebner Stolz' powerful team has been built up with a strong representation of Franco-German experts in payroll tax and global mobility consulting. RSM Ebner Stolz is the German member firm of the RSM international network of auditors, tax consultants and lawyers.



TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Flick Gocke Schaumburg	Xaver Ditz, Michael Hendricks, Florian Kutt, Thomas Rödder, Jens Schönfeld
EXCELLENT	
A&O Shearman	Gottfried Breuninger, Florian Lechner
C.K.S.S.	Claas Fuhrmann
EY	Ralf Eckert
KMPG	Jan Uterhark
McDermott Will & Emery	Dirk Pohl
Noerr	Georg Edelmann, Carsten Heinz
PwC Legal Germany	Jan Haselmann
RSM Ebner Stolz	Alexander Bohn, Sven Christian Gläser, Detlev Heinsius, Sandro Nücken
Streck Mack Schwedhelm	Burkhard Binnewies, Rolf Schwedhelm, Martin Wulf
YPOG	Andreas Kortendick, Thomas Töben, Michael Wendt*
HIGHLY RECOMMENDED	
1 Baker McKenzie	Christoph Becker, Thomas Schänzle, Stephan Schnorberger
Clifford Chance	Stefan Behrens, Felix Mülhäuser, Thorsten Sauerhering
Freshfields Bruckhaus Deringer	Stephan Eilers, Norbert Schneider
Gleiss Lutz	Johann Wagner
Hengeler Mueller	Markus Ernst
Latham & Watkins	Stefan Süss
Linklaters	Jens Blumenberg, Julian Böhmer, Oliver Rosenberg
Milbank	Rolf Füger, Thomas Kleinheisterkamp, Matthias Schell
Poellath	Michael Best
Rödl	Isabel Bauernschmitt
WTS	Dietmar Gosch
2 Cleary Gottlieb	Jens Hafemann
CMS Hasche Sigle	Heino Büsching
Heuking	Jörn Matuszewski, Marc Scheunemann
GvW Graf von Westphalen	Frank Tschesche
Hogan Lovells	Ingmar Dörr
Oppenhoff	Axel Bödefeld
SZA Schilling Zutt & Anschutz	Hans-Georg Berg
TLR	Martin Riegel
RECOMMENDED	
ADVANT Beiten	Marcus Mische
Baker Tilly	Oliver Hubertus
Baumann Mayer Seidl	Tobias Mayer
Deloitte Legal Germany	Heiko Ramcke
Dentons	Stephan Busch, Pia Dorfmueller, Michael Graf
DLA Piper	Konrad Rohde
EPP Rechtsanwälte Avocats	Emil Epp, Anne-Lise Lamy
Esche Schümann Commichau	Tom Kemcke, Jakob Kleefass
GSK Stockmann	Kirk Koch
Heussen	Martin Grasser
Kantenwein	Sven Ceranowski, Rainer Spatscheck
K&L Gates	Karsten Seidel
KMLZ	Thomas Küffner, Thomas Streit, Oliver Zugmaier
LHP Luxem Heuel Prowatke	Ingo Heuel
Norton Rose Fulbright	Tino Duttiné
White & Case	Tim Bracksiek

*Of Counsel

ICELAND

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BBA/Ejeldco	Ásgeir Á. Ragnarsson, Einar Baldvin Árnason, Baldvin Björn Haraldsson, Bjarki H. Diego, Halldór Karl Halldórsson
Juris	Vífill Harðarson, Simon Knight, Finnur Magnússon
Lex Law Offices	Ólafur Haraldsson, Helgi Þór Þorsteinsson
Logos Legal Services	Thórólfur Jónsson, Óttar Pálsson
EXCELLENT	
Advel Attorneys At Law	Ragnar Guðmundsson, Stefán Thór Ingimarsson, Bjarni Þór Bjarnason
Landslög Law Offices	Johannes Karl Sveinsson, Vidar Ludvíksson
HIGHLY RECOMMENDED	
Jonsson & Hall	Hörður Felix Harðarson, Gísli Guðni Hall, Gunnar Jónsson, Einar Þór Sverrisson
Lagahvoll	Daði Bjarnason, Jóhann Tómas Sigurðsson

ITALY

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M&A: LARGE-CAP

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Gerardo Braggiotti
J.P. Morgan	Gianernesto Bernardi
Morgan Stanley	Domenico Siniscalco
EXCELLENT	
BofA Securities	Antonino Mattarella, Vito Lo Piccolo
Credit Suisse	Gabriele D'Agosta
Equita SIM	Marco Clerici, Carlo Andrea Volpe
Intesa Sanpaolo	Mauro Micillo, Gaetano Miccichè
Mediobanca	Alberto Nagel
Rothschild & Co.	Irving Bellotti
HIGHLY RECOMMENDED	
Citigroup	Matteo Perfetti
HSBC	Gerd Pircher, Anna Tavano
UniCredit	Richard Burton
RECOMMENDED	
Barclays	Pier Luigi Colizzi
BNL (BNP Paribas)	Elena Goitini
Deutsche Bank	Roberto Parazzini
UBS Investment Bank	Riccardo Mulone
Société Générale	Enrico Chiapparoli

M&A: SMALL TO MID-CAP

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Deloitte	Elio Milantoni
EY	Erberto Viazzo
KPMG	Mario Corti
PwC	Marco Tanzi Marlotti
EXCELLENT	
Clairfield International	Giuseppe Grasso, Filippo Guicciardi, Antonio Scarabosio
Fineurop Soditic	Eugenio Morpurgo, Germano Palumbo
Houlihan Lokey	Matteo Manfredi
Lazard	Marco Samaja
Vitale&Co	Alberto Gennarini, Orlando Barucci
HIGHLY RECOMMENDED	
Alantra	Stefano Bellavita
Credem Euromobiliare	Simone Citterio
Banca Profilo	Fabio Candeli
BPER Banca	Stefano Taioli
Clearwater International	Andrea Pagliara, Alexandre Perrucci
Ethica Corporate Finance	Cosimo Vitola
Intermonte	Guglielmo Manetti
Lincoln International	Saverio Rondelli
Nash Advisory	Giovanni Panigada
Pirola Corporate Finance	Ludovico Mantovani, Matteo Giannobi



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Stefano Sennhauser, Pietro Scarfone
BonelliErede	Emanuela Da Rin, Antonio La Porta
Chiomenti	Gregorio Consoli, Giorgio Cappelli, Luca Bonetti
Clifford Chance	Giuseppe De Palma, Charles Adams
Legance	Andrea Giannelli
Linklaters	Andrea Arosio
EXCELLENT	
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Marcello Maienza, Morena Bontorin, Alberto Del Din, Giuliana Durand, Paolo Calderaro, Stefano Agnoli, Camilla Giovannini
DLA Piper	Antonio Lombardo, Federico Zucconi Galli Fonseca, Agostino Papa
Gianni & Origoni	Giuseppe De Simone, Matteo Bragantini, Domenico Gentile
Hogan Lovells	Carlo Massini, Patrizio Messina, Madeleine Horrocks
Latham & Watkins	Marcello Bragliani, Antongiulio Scialpi, Jeffrey H. Lawlis
Molinari Agostinelli	Riccardo Agostinelli
PedersoliGattai	Gaetano Carrello, Lorenzo Vernetti, Maura Magioncalda
Simmons & Simmons	Davide D'Affronto
HIGHLY RECOMMENDED	
ADVANT Nctm	Stefano Padovani, Matteo Gallanti
Ashurst	Mario Lisanti
Dentons	Alessandro Fosco Fagotto
Gatti Pavesi Bianchi Ludovici	Andrea Limongelli, Marc-Alexandre Courtejoie, Andrea Novarese
K&L Gates	Fabrizio Dotti, Paolo Rusconi, Chiara Anceschi
Orsingher Ortu	Manfredi Leanza, Giovanni Nicchiniello
Pavia e Ansaldo	Mario Di Giulio, Roberto Zanchi
White & Case	Iacopo Canino, Gianluca Fanti, Francesco Scebba
RECOMMENDED	
CBA	Francesco DIALTI
Delfino e Associati Willkie Farr & Gallagher	Giulio Tognazzi
Eversheds Sutherland	Pasquale Bifulco
Fivers	Mara Fittipaldi, Edoardo Guffanti
Giovanardi Studio Legale	Carlo Alberto Giovanardi
LCA	Davide Valli, Umberto Piattelli, Giancarlo Ranucci
Orrick, Herrington & Sutcliffe	Marina Balzano
Pirola Pennuto Zei & Associati	Andrea Gottardo
VALUABLE PRACTICE	
BSVA	Marco Lantelme
Freshfields	Francesco Lombardo
Greenberg Trauring Santa Maria	Corrado Angelelli
Nunziante Magrone	Alessio Lombardo

BSVA: SMART CHOICE FOR EVERY CONCEIVABLE BANKING AND FINANCE REQUIREMENT



Marco Lantelme

Key Figure(s): Marco Lantelme
Established: 2002

Track record: BSVA assists domestic and international clients by providing them with civil, corporate, and extraordinary transactions advice. The firm is known for its strength in the areas of banking & finance, restructuring, capital markets, structured finance and securitization, corporate finance, banking, finance and insurance regulation, as well as corporate governance and litigation in these areas.

Team & differentiation: The firm was founded in 2002 by Alessandro Bellofiore and Francesco Senaldi. Marco Lantelme is the head of the banking & finance department and joined BSVA in 2017. Clients benefit from his dual qualification in Italy and the UK, his experience as a litigator, as well as his banking and finance-related expertise, including on restructuring, regulatory, capital markets, securities, structured finance and securitization issues.

DEBT CAPITAL MARKETS (DCM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Cristiano Tommasi, Craig Byrne
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Paolo Calderaro, Michele Crisostomo, Federico Morelli, Elio Indelicato, Fabio Zambito
Clifford Chance	Filippo Emanuele
Latham & Watkins	Antonio Coletti
White & Case	Iacopo Canino, Ferigo Foscarì
EXCELLENT	
Ashurst	Mario Lisanti
BonelliErede	Emanuela Da Rin, Antonio La Porta
Chiomenti	Gregorio Consoli, Benedetto La Russa
Hogan Lovells	Patrizio Messina
Jones Day	Vinicio Trombetti
Legance	Andrea Giannelli
Linklaters	Linda Taylor
PedersoliGattai	Emanuela Campari Bernacchi, Valentina Lattanzi
Simmons & Simmons	Paola Leocani
HIGHLY RECOMMENDED	
Bird & Bird	Federico Del Monte, Corrado Fiscale
Gianni & Origoni	Richard Hamilton
Greenberg Traurig Santa Maria	Corrado Angelelli
ILS	Norman Pepe
Pavia e Ansaldo	Mario Di Giulio

**EQUITY CAPITAL MARKETS (ECM)****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BonelliErede	Vittoria Giustiniani
Clifford Chance	Filippo Emanuele
Legance	Alberta Figari, Giorgio Vanzanelli
Linklaters	Ugo Orsini, Claudia Parzani
White & Case	Ferigo Foscari, Piero de Mattia, Michael Immordino
EXCELLENT	
ADVANT Nctm	Lukas Plattner
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Guido Masini, Nicola Caielli
Chiomenti	Manfredi Vianini Tolomei
Cleary Gottlieb Steen & Hamilton	Pietro Fioruzzi
Gatti Pavesi Bianchi Ludovici	Anton Carlo Frau, Rossella Pappagallo
Gianni & Origoni	Antonio Segni, Richard Hamilton, Mariasole Conticelli, Alessandro Merenda
Latham & Watkins	Antonio Coletti, Ryan Benedict
HIGHLY RECOMMENDED	
A&O Shearman	Tobia Croff, Emanuele Trucco
DLA Piper	Francesco Maria Aleandri
Gitti & Partners	Vincenzo Armenio
LCA	Andrea Messuti, Benedetto Lonato, Andrea Marani
Orsingher Ortu	Federico Bonetti, Francesca Flego
PedersoliGattai	Marcello Magro, Carlo Re

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
BonelliErede	Marco Arato, Giuseppe Lombardi
Gianni & Origoni	Gabriella Covino, Luca Jeantet, Antonio Auricchio
EXCELLENT	
Chiomenti	Antonio Tavella, Giulia Battaglia
Clifford Chance	Charles Adams, Giuseppe De Palma, Fabio Guastadisegni, Paolo Sersale
Giovanardi Studio Legale	Carlo Alberto Giovanardi, Linda Morellini, Cristiano Ruspi
Legance	Luca Autuori, Giandomenico Ciaramella, Iacopo Fontana, Stefano Parlatore
Linklaters	Francesco Faldi
Molinari Agostinelli	Ugo Molinari, Riccardo Agostinelli
PedersoliGattai	Alessandra Giovetti, Maura Magioncalda, Gaetano Carrello, Sergio Fulco
HIGHLY RECOMMENDED	
ADVANT Nctm	Fabio Marelli
DLA Piper	Francesco De Gennaro
Gatti Pavesi Bianchi Ludovici	Luca Faustini
K&L Gates	Paolo Rusconi, Andrea Campana, Chiara Anceschi
LCA	Michele Petriello, Salvatore Sanzo, Angela Petrosillo, Diana Burroni, Niccolò Abriani
Nunziante Magrone	Alessio Lombardo, Oscar Podda
Orrick, Herrington & Sutcliffe	Daniela Andreatta
PwC TLS	Ernesto Apuzzo
RECOMMENDED	
A&O Shearman	Paolo Manganelli
Baker McKenzie	Carlo de Vito Piscicelli
Cappelli Riolo Calderaro Crisostomo Del Din & Partners	Antonio Azzarà, Morena Bontorin
CBA	Daniela Sorgato, Andrea Maria Azzaro
Cleary Gottlieb Steen & Hamilton	Roberto Bonsignore
Dentons	Alessandro Fosco Fagotto, Federico Sutti
Giliberti Triscornia e Associati	Alessandro Triscornia
Greenberg Trauring Santa Maria	Bruno Cova
Lexia	Cristian Fischetti
LMS Studio Legale	Matteo Bascelli, Francesco P. Ruggeri Laderchi
Orsingher Ortu	Valeria Mazzoletti
Osborne Clarke	Filippo Canepa
Simmons & Simmons	Davide D'Affronto
Studio Giuliano e Di Gravio	Massimo Giuliano, Valerio Di Gravio

**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Chiomenti	Raul-Angelo Papotti, Massimo Antonini, Marco Di Siena
Gatti Pavesi Bianchi Ludovici	Paolo Ludovici, Pietro Piccone Ferrarotti
Maisto e Associati	Guglielmo Maisto, Marco Cerrato Guglielmo Maisto, Marco Cerrato
EXCELLENT	
ADVANT Nctm	Barbara Aloisi, Federico Trutalli, Piermauro Carabellese
BonelliErede	Stefano Simontacchi
CMS	Giuseppe Ascoli, Stefano Chirichigno
Dentons	Andrea Fiorelli, Gianmarco Tortora
Di Tanno e Associati	Tommaso di Tanno, Fabio Brunelli
Facchini Rossi Michelutti Studio Legale Tributario	Francesco Facchini, Luca Rossi, Riccardo Michelutti
Foglia & Partners	Giuliano Foglia
Gianni & Origoni	Fabio Chiarenza, Luca Dal Cerro
Tremonti Romagnoli Piccardi e Associati	Giulio Tremonti, Lorenzo Piccardi, Dario Romagnoli
HIGHLY RECOMMENDED	
Baker McKenzie	Francesco Pisciotta, Michele Santocchini
Clifford Chance	Carlo Galli
DLA Piper	Christian Montinari, Antonio Tomassini
Fivers	Francesco Mantegazza, Fabio Oneglia, Gianluca Pozzi, Andrea Brambilla
Freshfields Bruckhaus Deringer	Renato Paternollo
Hogan Lovells	Fulvia Astolfi, Serena Pietrosanti
LCA	Roberto Pellizzari, Simona Passarelli
Legance	Marco Graziani, Claudia Gregori, Luca Dal Cerro
McDermott Will & Emery	Carlo Maria Paoella
Pavia e Ansaldo	Marco Jannon, Giovanni Gigliotti
Pirola Pennuto Zei & Associati	Stefano Tronconi, Massimo Di Terlizzi, Nathalie Brazzelli, Guido Doneddu
Russo De Rosa Associati	Alberto Russo, Leo de Rosa, Valerio Libani
Salvini e Soci	Livia Salvini, Giovanni Panzera da Empoli
RECOMMENDED	
A&O Shearman	Francesco Guelfi
Ashurst	Michele Milanese
Bisozzi Nobili & Partners	Francesco Nobili

► Carnelutti	Paolo Baruffi, Gilberto Comi
CBA	Angelo Bonisconi, Stefano Petrecca
Cleary Gottlieb Steen & Hamilton	Vania Petrella, Gianluca Russo
Escalar e Associati	Gabriele Escalar
Eversheds Sutherland	Marco Melisse, Sebastiano Sciliberto, Gianluca Nemeč
Lexia	Alessandro Dagnino
Linklaters	Roberto Egori
Loconte & Partners	Stefano Loconte
Nunziante Magrone	Claudio Giordano, Carlo Sallustio, Fabio Cappezone
PedersoliGattai	Cristiano Garbarini, Domenico Ponticelli, Giovanni Bandera
VALUABLE PRACTICE	
Belluzzo International Partners	Luigi Belluzzo, Daniele Carlo Trivi
Bureau Plattner	Massimo Petrucci, Hannes Hilpold
Gitti & Partners	Marco Ettore, Diego De Francesco
Hager & Partners	Heinz Peter Hager
Lawal	Alberto Picariello
Alma LED	Guido Arie Petraroli, Alfredo Fossati
Molinari Agostinelli	Ottavia Alfano
Simmons & Simmons	Marco Palanca
Studio Tributario Tognolo	Paolo Tognolo, Francesco Spurio
Valente Associati GEB Partners	Piergiorgio Valente
Withers	Giulia Cipollini

ADVANT NCTM: CAPABLE OF RESPONDING TO ANY TAX LAW ISSUE



Barbara Aloisi

Key Figure(s): Barbara Aloisi, Federico Truttali and Guido Martinelli
Established: 2000

Track record: ADVANT Nctm, which is based in both Milan and Rome, assists national and international companies of various sizes, in addition to private equity funds and financial intermediaries. The team consists of experts in corporate taxation and extraordinary transactions, litigation at all levels, settlement negotiations, and international taxation.

Team & differentiation: Barbara Aloisi leads the team and is based in Milan. She boasts extensive experience in M&A and transfer-pricing cases. Milan-based Federico Truttali focuses on litigation and cross-border issues, while Rome-based Guido Martinelli is the go-to specialist for matters involving the telecommunications, energy, automotive and finance industries.

FOGLIA & PARTNERS: GO-TO BOUTIQUE FOR COMPLEX TAX CASES



Giuliano Foglia

Key Figure(s): Giuliano Foglia
Established: 2015

Track record: Foglia & Partners is a boutique respected for its vast knowledge of corporate tax, and is a firm of reference for both ordinary and extraordinary consulting, business restructuring, transfer pricing and litigation. Thanks to offices in Rome and Milan, it is able to assist the broadest range of clients, both domestic and international.

Team & differentiation: Giuliano Foglia founded Foglia & Partners nine years ago after gaining extensive experience in the Italian legal industry. He is one of the top Italian experts in international tax law, corporate taxation and extraordinary transactions, HNWI's and wealth management, transfer pricing and tax litigation. Clients include listed companies and multinational groups, both domestic and international.

**FUND STRUCTURING****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Alma LED	Alessandro Corno
Legance	Enzo Schiavello, Barbara Sancisi
EXCELLENT	
Chiomenti	Vincenzo Troiano, Alessandro Portolano, Mario Roli
CMS	Andrea Arcangeli
DLA Piper	Agostino Papa
Greenberg Trauring Santa Maria	Eriprando Guerritore
ADVANT Nctm	Emidio Cacciapuoti
HIGHLY RECOMMENDED	
Annunziata & Conso	Filippo Annunziata
CP-DL	Dante Leone
Fivers	Francesco Di Carlo
Gianni & Origoni	Gianluca Ghersini, Paolo Bordi
Gitti & Partners	Stefano Roncoroni, Vincenzo Giannantonio
K&L Gates	Giovanni Meschia
PedersoliGattai	Giovanni Giuliani
Simmons & Simmons	Andrea Accornero, Andrea Tonon, Romeo Battigaglia
RECOMMENDED	
Dentons	Fabrizio Capponi
Di Tanno Associati	Fabio Brunelli
Facchini Rossi Michelutti Studio Legale Tributario	Luca Rossi, Riccardo Michelutti

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Belluzzo International Partners	Luigi Belluzzo
Facchini Rossi Michelutti Studio Legale Tributario	Francesco Facchini, Stefano Massarotto, Luca Rossi, Riccardo Michelutti and Francesco Capitta
Vasapolli & Associati	Andrea Vasapolli
2 Bisozzi Nobili Piazza	Francesco Nobili
Chiomenti	Raul-Angelo Papotti
Gatti Pavesi Bianchi Ludovici	Paolo Ludovici
Loconte & Partners	Stefano Loconte
Maisto e Associati	Alessandro Bavila, Marco Cerato
EXCELLENT	
BonelliErede	Gianpiero Succi
DLA Piper	Christian Montinari, Antonio Longo
Gianni & Origoni	Fabio Chiarenza
LCA	Roberto Pellizzari, Maria Carla Barbarito
Pavia e Ansaldo	Giovanni Gigliotti, Maurizio Vasciminni, Marco Jannon
Russo De Rosa Associati	Leo de Rosa
Tavecchio & Associati	Andrea Tavecchio, Elisabetta De Lorenzi
Withers	Giulia Cipollini
HIGHLY RECOMMENDED	
Carnelutti	Gilberto Comi
Cleary Gottlieb Steen & Hamilton	Vania Petrella
Dentons	Andrea Fiorelli
Foglia & Partners	Giuliano Foglia
Tremonti Romagnoli Piccardi e Associati	Lorenzo Piccardi

VASAPOLLI & ASSOCIATI: SUPERIOR WEALTH-MANAGEMENT CAPABILITIES



Andrea Vasapolli

Key Figure(s): Andrea Vasapolli
Established: 1989

Track record: Pioneering firm that enjoys a distinguished reputation for its ability to provide well-rounded assistance on estate planning and generational transition to high-net-worth individuals. Clients turn to the firm to solve their most complicated issues, appreciating the firm's distinct ability to break new ground and find innovative solutions.

Team & differentiation: Andrea Vasapolli is recognized as one of the market's leading tax experts and has a high degree of specialization in wealth planning. Further burnishing his wealth management credentials, he is the scientific director of an in-depth study into the industry, a publication intended to be a training resource for other professionals. The firm is based in both Milan and Turin.

LIECHTENSTEIN

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Batliner Wanger Batliner	Martin Batliner, Christian Batliner
Gasser Partner	Hannes Arnold, Johannes Gasser
Schurti Partners	Alexander Appel, Moritz Blasy, Andreas Schurti
EXCELLENT	
Advocatio Rechtsanwälte Grabher Dür	Johannes Dür, Johannes Grabher
Marxer & Partner	Mario A. König, Armin Dobler
Müller & Partner	Roland Müller
Niedermüller	Matthias Niedermüller
Seeger, Frick & Partner	Wolfgang Seeger
HIGHLY RECOMMENDED	
Bergt & Partners	Peter Bergt, Josef Bergt
Lampert & Partner	Siegbert Lampert
Nägele	Thomas Nägele
Paragraph 7	Christoph Bruckschweiger, Helene Rebholz
RLP	Philipp Lennert
NSF	Heinz Frommelt
Walser	Manuel Walser

LUXEMBOURG

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INVESTMENT & CUSTODIAN

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Barclays	Ghislain de Brondeau
Deutsche Bank	Frank Krings
Lazard	Jean-Louis Girodolle
EXCELLENT	
Bank of America Merrill Lynch	Matt Cannon, Fernando Vicario
Banque Internationale À Luxembourg	Jeffrey Dentzer, Frédéric Sudret
BCEE - Banque et Caisse d'Epargne de l'Etat	Françoise Thoma
Bnp Paribas	Béatrice Belorgey, Maxime Cottin
Caceis	Philippe Bourgues
Canaccord Genuity	Michel Jacob
Crédit Suisse	Marco Stemper
DC Advisory	David Benin
Degroof Petercam	Kris de Souter
Société Générale Bank & Trust	Yves Cacclin
HIGHLY RECOMMENDED	
Edmond de Rothschild Europe	Yves Stein
EY	Christophe Vandendorpe
KPMG	Alexis Wolf
Mazars Financial Advisory Services	Hugo Dumas
PwC	Grégoire Huret
Quilvest CP	Arnaud Briand

**BANKING & FINANCE****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Clifford Chance	Steve Jacoby, Christian Kremer, Marc Mehlen
Elvinger Hoss Prussen	Katia Paniki
Linklaters	Eliane Dejardin Botelho, Nicolas Gauzès, Patrick Geortay, Nicki Kayser, Melinda Perera
EXCELLENT	
A&O Shearman	Frank Mausen, Paul Péporté, Pierre Schleimer
Arendt & Medernach	Mathieu Taillandier
Baker McKenzie	Laurent Fessmann, Jean-François Trapp
Brucher, Thieltgen & Partners	Nicolas Bernardy
BSP	Nuala Doyle, Laurent Lazard, Nicolas Widung
Loyens & Loeff	Anne-Marie Nicolas, Vassiliyan Zanev
Luther	Bob Scharfe, Eric Sublon
NautaDutilh	Sara Gerling, Joséé Weydert, Margaretha Wilkenhuysen
Ogier	Jad Nader, Daniel Richards
HIGHLY RECOMMENDED	
Ashurst	Fabien Debroise
Bonn & Schmitt	Françoise Pfeiffer, Alex Schmitt
Dentons	Stéphane Hadet
DLA Piper	Xavier Guzman, Laurent Massinon
DSM Avocats À La Cour	Marie-Paule Gillen
GSK Stockmann	Manuel Fernandez, Andreas Heinzmann, Philipp Mössner, Corinna Schumacher, Valerio Scollo
Hogan Lovells	Ariane Mehrshahi Marks

Kleyr Grasso	Renata Jokubauskaite
Molitor	Michel Molitor
Simmons & Simmons	Louis-Maël Cogis, Cathrine Foldberg Møller
SJL Jimenez Lunz	Michel Jimenez Lunz
Stibbe	Gérald Origer

RECOMMENDED

AKD	Basile Fémelat
Brouxel & Rabia	Samia Rabia
Chevalier & Sciales	Rémi Chevalier
CMS	Vivian Walry
Dechert	Marc Seimetz
Lexfield	Pierre-Yves Magerotte
Linari Law Firm	Guillaume Deflandre, Vincent Linari-Pierron
Norton Rose Fulbright	Stéphane Braun
Pinsent Masons	Michel Bulach
PwC Legal	Cédric Raffoul
Sedlo	Adrian Sedlo
Strelia	Etienne de Crepy

PINSENT MASONS: LUXEMBOURG KNOW-HOW AND GLOBAL REACH



Michel Bulach

Key Figure(s): Michel Bulach
Established: 2022

Track record: From business law to tax matters and financial regulation, Pinsent Masons offers a comprehensive range of services to corporations, investors, asset managers and leading financial institutions. Leveraging the expertise of teams across Europe, Africa, Asia and the Middle East, the firm's banking and finance practice provides pragmatic, strategic and business-oriented solutions.

Team & differentiation: Pinsent Masons understands that clients require more than just legal expertise; they need a trusted partner for organizational transformation. Michel Bulach, head of the Luxembourg office, advises financial institutions, insurance and reinsurance companies, asset managers, multinationals, SMEs and high-net-worth individuals on bank lending, capital markets and structured finance transactions.



RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Arendt & Medernach	Sébastien Binard
Clifford Chance	Stefanie Ferring, Steve Jacoby
Kleyr Grasso	Marc Kleyr
Linklaters	Rémy Bonneau
EXCELLENT	
A&O Shearman	Pierre Schleimer
Baker McKenzie	Élodie Duchene, Catherine Martougin
Brucher, Thieltgen & Partners	Nicolas Bernardy, Philippe Sylvestre, Nicolas Thieltgen
BSP	Laure-Hélène Gaicio-Fievez, Linda Harroch, Christèle Pierre-Alexandre, Fabio Trevisan
DSM Avocats À La Cour	Mario Di Stefano, Renaud Le Squeren
Elvinger Hoss Prussen	Philippe Hoss
Loyens & Loeff	Véronique Hoffeld, Anne-Marie Nicolas, Michael Scott
Luther	Robert Goerend, Mathieu Laurent
HIGHLY RECOMMENDED	
Bonn & Schmitt	Cédric Bellwald, Alex Schmitt
Chevalier & Sciales	Cécile Rechstein, Olivier Sciales
CMS	Pawel Hermelinski, Gérard Maîtrejean
Dentons	Christel Dumont
DLA Piper	Xavier Guzman, Laurent Massinon
GSK Stockmann	Manuel Fernandez, Andreas Heinzmann, Anna Lindner
Molitor	Chan Park
NautaDutilh	Romain Sabatier
Norton Rose Fulbright	Torsten Sauer
Ogier	Hélène Arvis, Bertrand Geradin, Jad Nader, Daniel Richards, Laurent Thailly
Simmons & Simmons	Louis-Maël Cogis
Strelia	Etienne de Crepy
White & Case	Thierry Bosly, Thomas Glauden
RECOMMENDED	
Ashurst	Fabien Debroise, Isabelle Lentz
Clément Konrad & Partners	Christophe Clément, Jens Konrad
CM Law	Raphaël Collin
Hogan Lovells	Alexander Koch
Lexfield	Aldric Grosjean, Pierre-Yves Magerotte
Linari Law Firm	Vincent Linari-Pierron
PwC Legal	Catherine Baflast
Rutsaert Legal	Edouard Guy, Quentin Rutsaert
SJL Jimenez Lunz	Michel Jimenez Lunz
Steinmetz Avocat	Christian Steinmetz
Stibbe	Frédéric Pilorget
Thewes & Reuter	Pierre Reuter

FUND STRUCTURING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jean-Christian Six
Arendt & Medernach	Gilles Dusemon
Clifford Chance	Kristof Meynaerts, Paul Van den Abeele
Elvinger Hoss Prussen	Jerome Wigny
Linklaters	Silke Bernard, Hermann Beythan, Martin Mager
EXCELLENT	
Baker McKenzie	Laurent Fessmann, Catherine Martougin
BSP	Linda Harroch, Evelyn Maher
Chevalier & Sciales	Cécile Rechstein, Olivier Sciales
Loyens & Loeff	Marc Meyers
Ogier	Anne-Gaëlle Delabye
HIGHLY RECOMMENDED	
1 AKD	Virginie Leroy
Bonn & Schmitt	Marcel Bartnik, Cédric Bellwald, Maria Chiapolino, Alex Schmitt
Debevoise & Plimpton	Christopher Dortschy
Hogan Lovells	Pierre Reuter
Luther	Daniel Krauspenhaar, Hervé Leclercq
Norton Rose Fulbright	Claire Guilbert
Pinsent Masons	Benoit Rose
PwC Legal	Mathieu Scodellaro
Stibbe	Edouard d'Anterroches
Van Campen Liem	Raffaele Gargiulo, Renaud Graas, Jérémy Muszkatblit
2 Ashurst	Antonios Nezeritis
CMS	Aurélien Hollard
Dechert	Marc Seimetz
DLA Piper	Catherine Pogorzelski
GSK Stockmann	Anna Gassner, Marcus Peter, Corinna Schumacher
Kleyr Grasso	Mevlûde-Aysun Tokbag
Maples Group	Johan Terblanche
NautaDutilh	Géraldine Léonard
Simmons & Simmons	Augustin de Longeaux, Pieter Leguit
White & Case	Thierry Bosly, Arnaud Cagi-Nicolau
RECOMMENDED	
Brouxel & Rabia	Samia Rabia
Charles Russell Speechlys	Jean-Baptiste Beauvoir-Planson
Dentons	Jean Luc Fisch
Harneys	Vanessa Molloy
Lexfield	Romain Bordage
Linari Law Firm	Vincent Linari-Pierron
Rutsaert Legal	Edouard Guy, Quentin Rutsaert



Analysis

**OGIER:
INNOVATIVE FUND STRUCTURING EXPERTISE**



Anne-Gaëlle Delabye

Key Figure(s): Anne-Gaëlle Delabye
Established: 2008

Track record: Ogier's investment fund practice excels at structuring diverse funds, including hedge, private equity, real estate, energy, credit and debt. Known for innovative solutions and cross-jurisdictional counsel, it frequently advises Luxembourg investment funds. The firm's proven track record makes it a compelling choice for clients seeking expert guidance on fund structuring and investment.

Team & differentiation: Led by seasoned professional Anne-Gaëlle Delabye, the team specializes in asset management, offering expert support for fund formation, ancillary services and navigating complex regulations. Covering both alternative and traditional funds throughout the entire fund lifecycle, clients can trust Ogier to optimize their fund operations efficiently.

**RUTSAERT LEGAL:
NO-NONSENSE, CLIENT FIRST APPROACH**



Quentin Rutsaert

Key Figure(s): Quentin Rutsaert
Established: 2010

Track record: Rutsaert Legal excels in structuring investment vehicles in Luxembourg, with a strong emphasis on Alternative Investment Funds. Our client base includes asset managers and high-net-worth individuals. Our legal team's extensive background in investment funds and corporate finance underscores our deep expertise in these areas.

Team & differentiation: Led by Quentin Rutsaert, our team specializes in corporate finance and investment funds. Recent projects include setting up private equity and fintech funds, assisting a German bank in securing assets for a real estate project, creating a securitization entity for a US lender, establishing a multi-strategy investment platform, and conducting a global restructuring for a NYSE-listed consumer goods company.

**WHITE & CASE:
PRIVATE EQUITY AND INVESTMENT FUND EXPERTS**



Arnaud Cagi-Nicolau

Key Figure(s): Arnaud Cagi-Nicolau
Established: 2022

Track record: White & Case's newly established Luxembourg office has extensive knowledge of investment funds and EU financial-service regulations. Catering to clients investing in Luxembourg and expanding globally, the team serves corporations and financial institutions with aplomb, making the firm a dependable partner for those requiring intricate navigation of financial landscapes and investment opportunities.

Team & differentiation: Led by Arnaud Cagi-Nicolau and Thierry Bosly, the team is renowned for its deep knowledge of investment-fund structuring, including collective and alternative funds such as private equity, real estate and debt funds. The duo routinely provide critical advice on derivative documentation, collateral management, and securities lending.

**CHEVALIER & SCIALES:
ALTERNATIVE FUND STRUCTURING SPECIALISTS**



Olivier Sciales

Key Figure(s): Olivier Sciales and Cécile Rechstein
Established: 2005

Track record: Chevalier & Sciales excels at guiding alternative funds, serving both new and established managers. The firm's expertise lies in time-to-market vehicles, focusing on RAIFs and SCSPs. Its advisory services span diverse asset classes, including traditional private equity and real estate, as well as emerging sectors like crypto, STOs, and hedge and debt funds.

Team & differentiation: Under the dynamic leadership of Olivier Sciales and Cécile Rechstein, the team has come to specialize in crypto and debt funds. Their expertise extends to navigating the evolving ESG regulation landscape, particularly in relation to the Sustainable Finance Disclosure Regulation, a fact that makes Chevalier & Sciales a go-to partner for cutting-edge financial solutions.

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

TAX LITIGATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jean Schaffner
Baker McKenzie	Diogo Duarte de Oliveira, Annie Elfassi, Amar Hamouche
BSP	Pol Mellina, Alain Steichen
DSM Avocats À La Cour	Mario Di Stefano, Alex Pham
EXCELLENT	
Arendt & Medernach	Thierry Lesage
Elvinger Hoss Prussen	Yves Prussen
Loyens & Loeff	Peter Moons
Molitor	Pierre-Jean Estagerie
Strelia	Stanislas Bunetel
HIGHLY RECOMMENDED	
Bonn & Schmitt	Stéphane Ebel
Chevalier & Sciales	William Jean-Baptiste
CMS	Frédéric Feyten
Dentons	Jean-Luc Fisch
Jeitz & Goerens	Jean-Luc Schaus
Maples Group	Jean-Dominique Morelli
Stibbe	Johan Léonard

DSM AVOCATS: ELITE LUXEMBOURG TAX-LITIGATION EXPERTS



Alex Pham

Key Figure(s): Alex Pham
Established: 2004

Track record: DSM's tax team excels in advising corporate clients on international transactions and investment structures. Their clientele includes Luxembourg companies, shareholders, lenders, borrowers, and pledgees. The team offers specialized tax advice for alternative investment funds such as SIFs, SICARs, and securitization vehicles, making them a trusted partner for comprehensive tax solutions.

Team & differentiation: DSM's tax team is adept at pre-litigation dispute resolution with tax authorities. Led by seasoned litigators Mario di Stefano and Alex Pham, the team skillfully navigates the Luxembourg tax landscape. They represent clients in both European and Luxembourg courts, solidifying DSM's reputation as a leading expert in tax-related matters.

**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jean Schaffner
Baker McKenzie	Diogo Duarte de Oliveira, Amar Hamouche, Antonio Weffer
BSP	Gaëlle Felly, Alain Steichen
Loyens & Loeff	Dominique Afink, Christine Beernaerts, Willem Bon, Peter Moons, Frank Van Kuijk
EXCELLENT	
Arendt & Medernach	Thierry Lesage
Clifford Chance	Geoffrey Scardoni
CMS	Frédéric Feyten
Dentons	Jean-Luc Fisch
HIGHLY RECOMMENDED	
1 Bonn & Schmitt	Stéphane Ebel
DLA Piper	Luis Muñoz, Jacques Wantz
DSM Avocats À La Cour	Mario Di Stefano, Alex Pham
Elvinger Hoss Prussen	Yves Prussen
GSK Stockmann	Mathilde Ostertag, Katharina Schiffmann
Hogan Lovells	Gérard Neiens
Linklaters	Joakim-Antoine Charvet
NautaDutilh	Jean-Marc Groely
Norton Rose Fulbright	Florent Trouiller
Pinsent Masons	David Maria
Simmons & Simmons	Julie Carbiener, Pierre-Régis Dukmedjian

Strelia Jean-Luc Dascotte

TS&P André Pesch

2 AKD Ayzo van Eysinga

Ashurst Arnaud Julien

Charles Russell Speechlys Yacine Diallo

Chevalier & Sciales William Jean-Baptiste

Kleyr Grasso Lionel Bonifazzi

Lexfield Pierre-Yves Magerotte

Ogier Aurelie Clementz

Stibbe Bernard Beerens

White & Case Christophe Goossens

RECOMMENDED

Brucher, Thieltgen & Partners Sami Ben Mahmoud, Nicolas Bernardy

Clément Konrad & Partners Christophe Clément, Jens Konrad

Dupont Partners Frédéric Dupont

Duro Partners Charles Sébastien Duro

Eversheds Sutherland Rafael Moll de Alba

Maples Group Jean-Dominique Morelli, James O'Neal

Molitor Pierre-Jean Estagerie

Van Campen Liem Marcello Distasso, Raffaele Gargiulo

BONN SCHMITT: EXCELLENCE, COMMITMENT AND AMBITION



Stéphane Ebel

Key Figure(s): Stéphane Ebel
Established: 1988

Track record: The practice encompasses corporate, international tax advisory and indirect taxes, earning it a stellar reputation both in Luxembourg and internationally. The firm is renowned for its meticulous and practical approach to complex tax structures. Its diverse clientele includes multinational corporations, high-net-worth individuals and both institutional and private investors.

Team & differentiation: Spearheaded by the vastly experienced Stéphane Ebel, the team excels at mitigating double taxation, managing corporate tax obligations and handling transfer pricing. Ebel's expertise covers pre-litigation and litigation across a wide variety of tax categories, with a special focus on direct taxes, VAT and registration fees.



TRANSFER PRICING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Patrick Mischo, Jean Schaffner
Arendt & Medernach	Alain Goebel
Baker McKenzie	Antonio Weffer
Loyens & Loeff	Dominique Afink, Peter Moons, Sophie Ogden
EXCELLENT	
CMS	Imelda Navarro Arroyo
Elvinger Hoss Prussen	Elisabeth Adam, Isabelle Gervais, Dirk Richter
Hogan Lovells	G�rard Neiens
HIGHLY RECOMMENDED	
Cl�ment Konrad & Partners	Christophe Cl�ment, Jens Konrad
DSM Avocats � La Cour	Alex Pham
Dupont Partners	Fr�d�ric Dupont
Maples Group	Rui Duarte, James O'Neal
NautaDutilh	Jean-Marc Groelly
Norton Rose Fulbright	Florent Trouiller

TRANSFER PRICING

Best Consulting Agencies

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Balazs Majoros, Xavier Sotillos-Jaime, Stephan Tilquin
KPMG	Philippe Neefs
PwC Luxembourg	Marc Rasch
EXCELLENT	
ATOZ	Oliver R. Hoor
EY	Nicolas Gillet
HIGHLY RECOMMENDED	
Grant Thornton	Jean-Nicolas Bourtembourg
TS&P	Thomas Grenier, Carlos Morales

WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jean Schaffner
Arendt & Medernach	Eric Fort
BSP	Alain Steichen, Fabio Trevisan
EXCELLENT	
Baker McKenzie	Élodie Duchene, Amar Hamouche
Charles Russell Speechlys	Yacine Diallo
Clifford Chance	Geoffrey Scardoni
Dentons	Jean-Luc Fisch
DLA Piper	Julie Hecklen, Jacques Wantz
Loyens & Loeff	Peter Adriaansen, Thierry Lohest
Norton Rose Fulbright	Florent Trouiller
Strelia	Jean-Luc Dascotte
HIGHLY RECOMMENDED	
DSM Avocats À La Cour	Mario Di Stefano, Alex Pham
Elvinger Hoss Prussen	Pit Reckinger
Hogan Lovells	Gérard Neiens
Lexfield	Pierre-Yves Magerotte
Molitor	Pierre-Jean Estagerie
Ogier	Bertrand Geradin
Retter	Simone Retter
Venkatapen	Donald Venkatapen
RECOMMENDED	
AKD	Virginie Leroy
Clément Konrad & Partners	Christophe Clément, Jens Konrad
Dupont Partners	Frédéric Dupont
Eversheds Sutherland	Rafael Moll de Alba
Luther	Mathieu Laurent, Selim Souissi, Eric Sublon
NautaDutilh	Jean-Marc Groelly
Stibbe	Johan Léonard
TS&P	Arnaud Lebrave

CHARLES RUSSELL SPEECHLYS: LOCAL PRESENCE, GLOBAL NETWORK



Yacine Diallo

Key Figure(s): Yacine Diallo
Established: 2011

Track record: Since its establishment in 2011, our boutique firm has built an impressive track record advising ultra-high-net-worth individuals, family offices, and multinational groups on M&A, real estate, venture capital, and family governance. We serve a high-profile clientele, including active investors and private equity funds, making wealth planning a cornerstone of our advisory services.

Team & differentiation: Under the leadership of Managing Partner Yacine Diallo, our team excels in advising international clients on cross-border deal structuring. We are adept at guiding European clients through regulatory changes and assisting Latin American clients transitioning to onshore European platforms. Our expertise and tailored approach make us a trusted partner in wealth management.



MONACO

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M&A

Best Affiliated Private Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
	MAPPING
Banca Popolare di Sondrio	Davide De Gottardi
Banque Européenne du Crédit Mutuel	Gilles Merle
Barclays	Gérald Mathieu
BNP Paribas Wealth Management	Patrick Gherara
Caisse d'Epargne Côte d'Azur	Henri D'Alessandro
Caisse Régionale du Crédit Agricole Provence Côte d'Azur	Rémi Raso
CFM Indosuez	Mathieu Ferragut
CIC	Laurent Di Mascio
Groupe BPCE	Régis Etienne
HSBC Private Bank	Adrian Kyriazi
La Banque Postale Monaco	Frank Feurra
LCL	Loïc De Villeneuve
Pictet & Cie	Alain Ucari
SMC Monaco	Francesco Grosoli
Société Générale Private Banking	Alexandre Rousseau
Union Bancaire Privée	Serene El Masri

M&A

Best Independent Private Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
MAPPING	
Andbank Monaco	Gérard Griseti
Bank Julius Baer	Albert Henriques Pascoal
Banque Havilland	Patrick Dauguet
Banque J. Safra Sarasin	Pierfilippo Castellano
Banque Richelieu	Thierry Pascault
BNP Paribas Wealth Management	Eric Aubin
CMB	Francesco Grosoli
Crédit Mobilier de Monaco	Jean-Paul Torrel
Edmond de Rothschild	Cynthia Tobiano
EFG Bank	Carlo Maturi
Rothschild & CO	Laurent Vandrebeck
Société Générale Private Banking	Nicolas Feit
UBS Monaco	Agnès Falco
Union Bancaire Privée	Steven Urquhart

LEGAL ADVISORS

Best Legal Advisors

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
DL Corporate & Regulatory	Rémi Delforge
Donald Manasse Law Offices	Donald Manasse
HFW	Andrew Charlier, Ian Cranston
EXCELLENT	
A.L.F.A. Monaco	Mireille Chauvet
Gordon S. Blair	David de Pariente
Tempest Legal Services	Nathalie Tanzi



PORTFOLIO MANAGEMENT

Best Asset Management Companies

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
2PM	Aleco Keusseoglou
Altana Wealth	Lee Robinson
Arcora Gestion Monaco	Sabina Migliore, Serim Ülkümen
Aurelys	Victor Crivelli
Azura Monaco	Ali Jamal
Bank Julius Baer	Albert Henriques Pascoal
Banor	Lorenzo Bombarda
Barclays	Gérald Mathieu
Bedrock S.	Jihad Tabbara
Black Oak	Laurent Lancelin
BSI	Anthony Torriani
CFE Finance Group	Alessandro Cominelli
CGM - Azimut Monaco	Sergio Bindi
Churchill Capital	Patrick Churchill
Citi Global Wealth Management	Alastair Thorpe-Beeston
CMB	Francesco Lama
Compagnie de Gestion Privée	Brendan Kermorvan
Crescendo Capital	Benjamin Diwan, Douglas Kalen
Crossbridge Capital	Tarek P. Khlat
EFG Bank	Carlo Maturi
Field Street Capital Management	Rod Gancas
Financial Strategy	Gianni Romano
GFG Groupe Financier de Gestion	Stefano Zavaglia
Global Securities	Luigi Sutera

H2O Asset Management	Bruno Crastes
Knight Vinke Asset Management	Eric Knight
Leonteq Securities	Alejandro Pou Cuturi
MAC Asset Management	Bruno Birri
Mesirow Financial	Brian D. Price
Monaco Asset Management	Anthony Stent-Torriani
Moneikos Global Asset Management	Evelyn Vougeggis Machas
MPM & Partners	Gabriele Marotta
Nemesis Asset Management	Bernardo P. Brunschwiler
Pamplona Capital Management	Steve Gauci
Pasha Investments	Farid Pasha
Penta Advisory Monaco	Maurice Benezra
Pictet & Cie	Alain Ucari
Pleion Wealth Partners	Xavier Midorge
Privatam	Stanislas Perromat
Prometheus Wealth Management	Mathieu Letort
Purple Capital Group	Rida Lababedi
Quay Partners	Thomas Underwood
SAM Forte Securities Monaco	Jeroen Numan
SGPB Monaco	Julien Tamaiuolo
Silex	Joana Lopes
Spinnaker	Alexis Habib
SSVL	Louise Curran
Tavira Securities	Eliot Goodfellow
TC Stratégie Financière	Thierry Crovetto
Tyrus Capital	Antoine Chedraoui
Victoria Capital Management	Diane V. Nugent
Voltylab	Filippo Colombo

NETHERLANDS

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M&A

Best Investment Banks & Consulting Firms

In each tier, the Banks/firms are ordered alphabetically

BANK/FIRM	KEY FIGURE(S)
LEADING	
Axeco	Bart Buijs
Crédit Suisse	William Mansfield
Goldman Sachs	Andre Kelleners
J.P. Morgan	Cassander Verwey
EXCELLENT	
1 ABN AMRO Bank	Sander Neeteson
Bank of America	Birger Berendes
ING Bank	Steven van Rijswijk
Jefferies	Serge Fielmich, Dominic Lester
Morgan Stanley	Marius Brinkhorst
Rabobank	Paul Schram
Rothschild & Co.	Sander Griffeljoen
2 Citi	David Livingstone
Deloitte Financial	David Janmaat, Jorg Schalekamp
Deutsche Bank	Derek Shakespeare
KPMG	Edwin Herrie
Lazard	Bas van der Vlist

BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Niels De Ru, Femke Bierman
Clifford Chance	Titus de Vries, Angela McEwan, Jelle Hofland
EXCELLENT	
1 DLA Piper	Lex Oosterling
NautaDutilh	Arjan Pors, Michaëla Ulrici
2 Dentons	Jacqueline Bell, Marcel Janssen
Loyens & Loeff	Kim Koops
Stibbe	Maarten de Bruin, Rein van Helden, Marieke Driessen
HIGHLY RECOMMENDED	
De Brauw Blackstone Westbroek	Bas Boutellier, Ferdinand Hengst
Freshfields Bruckhaus Deringer	Thijs Flokstra, Mandeep Lotay
Hogan Lovells	Robert Masman, Wouter Jongen
Houthoff	Loet Venrooy, Jessica Terpstra
Linklaters	Paul Kuipers
Norton Rose Fulbright	Wouter Hertzberger
Van Doorne	Angelique Thiele, Stefan van Rossum, Jelmer Baukema
RECOMMENDED	
1 Baker McKenzie	Fedor Tanke, Corinne Schot
Simmons & Simmons	Rezah Stegeman, Ivo van Dijk
Stek	Maarten van der Graaf, Marleen Veenstra, Sharon Kaufmann, Herman Wamelink
2 AKD	Vincent Bettonville
CMS	Eduard Scheenstra
Heussen	Martijn Koot, Sandy van der Schaaf
Lexence	Charles Destrée
Orange Clover Law	Kees Hooft



DEBT CAPITAL MARKETS (DCM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jonathan Heeringa
Clifford Chance	Tineke Kothe, Jurgen van der Meer
Linklaters	Hugo van der Molen
EXCELLENT	
NautaDutilh	Petra Zijp, Antonia Netiv, Elizabeth van Schilfgaarde
Simmons & Simmons	Peter Voorhees, Shari Taylor Molloy
HIGHLY RECOMMENDED	
Loyens & Loeff	Michel van Agt, Martijn Schoonewille
Freshfields Bruckhaus Deringer	Thijs Flokstra
De Brauw Blackstone Westbroek	Ferdinand Hengst, Bas Boutellier
Baker McKenzie	Rebecca Kuijpers Zimmerman, Corinne Schot, Philippe Steffens
Hogan Lovells	Wouter Jongen, Robert Masman
Houthoff	André de Neve, Paul de Vries, Alexander Kaarls, Jessica Terpstra
Stibbe	Rein van Helden, Marieke Driessen, Maarten de Bruin

EQUITY CAPITAL MARKETS (ECM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 De Brauw Blackstone Westbroek	Jan Willem Hoevers, Gaby Smeenk
Stibbe	Derk Lemstra, Pieter Schütte
2 A&O Shearman	Tim Stevens
NautaDutilh	Antonia Netiv, Paul van der Bijl, Petra Zijp
EXCELLENT	
1 Clifford Chance	Jurgen van der Meer, Han Teerink
Houthoff	Alexander Kaarls, Jetty Tukker, André de Neve
Linklaters	Menno Baks, Alexander Harmse
2 Freshfields Bruckhaus Deringer	Thijs Flokstra, Hanneke Rothbarth
Greenberg Traurig	Jelmer Kalisvaart, Bas Vettler
Loyens & Loeff	Martijn Schoonewille, Michel van Agt
HIGHLY RECOMMENDED	
Baker McKenzie	Rebecca Kuijpers Zimmerman
Bird & Bird	Michiel Wurfbain
CMS	Reinout Slot
Simmons & Simmons	Peter Voorhees

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Sigrid Jansen, Aroen Kuitenbrouwer
Clifford Chance	Jelle Hofland, Ilse van Gasterenvan Gasteren
De Brauw Blackstone Westbroek	Ferdinand Hengst
Houthoff	Frédéric Verhoeven, Christiaan Zijderveld
NautaDutilh	Barbara Rumora-Scheltema, Teun Struycken, Robert Van Galen
EXCELLENT	
Freshfields Bruckhaus Deringer	Michael Broeders
Loyens & Loeff	Vincent Vroom
RESOR	Esther Oppedijk
Stibbe	Job van Hooff
Wijn & Stael	Remco Vermaire, Noor Zetteler
HIGHLY RECOMMENDED	
AKD	Barend de Roy van Zuidewijn
Baker McKenzie	Itse Oosterhoff
CMS	Marc van Zanten
Dentons	Marien Glerum, Marc Kuijper
DLA Piper	Marc Molhuysen
Florent	Hanneke De Coninck-Smolders, Kees Van de Meent
HVG Law	Johan Westerhof
Jones Day	Jasper Berkenbosch
Linklaters	Paul Kuipers
Norton Rose Fulbright	Wouter Hertzberger, Yke Lennartz
Simmons & Simmons	Ivo van Dijk
Van Doorne	Stefan van Rossum
Windt Le Grand Leeuwenburgh	Marcel Windt



CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Baker McKenzie	Antonio Russo
De Brauw Blackstone Westbroek	Wiebe dijkstra, Henk van Ravenhorst
Loyens & Loeff	Arco Bobeldijk
Stibbe	Michael Molenaars
EXCELLENT	
1 A&O Shearman	Godfried Kinneqim
Houthoff	Sylvia Dikmans
2 Clifford Chance	Michiel Sunderman
Freshfields Bruckhaus Deringer	Eelco Van der Stok
HIGHLY RECOMMENDED	
Atlas	Roelof Gerritsen, Bas Leensma, Matthijs Wierenga
Bird & Bird	Willem Bongaerts
DLA Piper	Daan Arends
Hamelink & Van den Tooren	Jan van Den Tooren
NautaDutilh	Chris Warner
RECOMMENDED	
AKD	Huub Laauwen, René van der Paardt
Buren	Cees-Frans Greeven, Peter van Dijk
CMS	Herman Boersen
Dentons	Jurjen Bevers, Heico Reinoud
Greenberg Traurig	Thomas van der Vliet
Jones Day	Ate Veenstra
Linklaters France	Dick Hofland
Norton Rose Fulbright	Bart Le Blanc
Van Campen Liem	Marcello Distaso, Gesina van de Wetering
Van Doorne	Ewout van Asbeck

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FIRM	KEY FIGURE(S)
LEADING	
Advokatfirmaet Schjødt	Anders Gullåsen, Camilla Skøie Mørkve
BAHR	Ida Marie Windrup, Richard Sjøqvist, Magnus Tønseth
Thommessen	Einar Grette, Hans Haugstad, Kristoffer Hegdahl, Halvor Mansåker, Ellen Teresa Heyerdahl
Wiersholm	Atle Gabrielsen, Kristine Hasle, Petter Thomren Moltu
Wikborg Rein	Ole Andenæs, Lars-Erik Østerbø, Johan Rasmussen, Stian Tande Mortensen, Alexander W. Owesen
EXCELLENT	
Advokatfirmaet Selmer	Christopher A. Jensen, Tor Herdlevær, Per Morten Christiansen, Bernt Olav Steinland
Arntzen De Besche	Rune Haglund, Trond Kildal, Vidar Løhre, Karl Rosén, Siril Visnes
Simonsen Vogt Wiig	Peter Aall Simonsen, Christian Berg Meland, Ingar Fuglevåg, Halvor Klingenberg, Erlend Lous, Christine Rødsæther
HIGHLY RECOMMENDED	
1 Advokatfirmaet Haavind	Hans-Christian Donjem
CMS Kluge	Snorre Haukali, Dag Thomas Hansson
Dla Piper Norway	Børge A. Grøttjord, Camilla Julie Wollan, Fredrik Lindblom, Erik Ramm
2 Advokatfirmaet Grette	Erik Alsvik Skogsbakken, Johan Christian Kongsli
Kvale Advokatfirma	Stine Dalenag Snertingdalen, Christian Stang Våland, Hillevi Torngren Myrhe
Sands	Ole Christian Sandnes Jessen, Stein Hegdal, Odd Moe, Pia Sporstøl



CORPORATE TAX

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
BAHR	Anne Sofie Bjørkholt, Camilla Jøtun, Joachim M. Bjerke
Deloitte Advokatfirma	Stig A. Sperre, Per Evers, Audun Frøland, Hans Martin Jørgensen
Ernst & Young Advokatfirma	Øystein Arff Gulseth, Mette Granheim
Thommessen	Marius Holm Rynning
Wiersholm	Bettina Banoun, Andreas Bullen, Morten Goller, Nicolay Vold
EXCELLENT	
Advokatfirmaet Pricewaterhousecoopers	Svein Gunnar Stang Hansen, Pål Heggernes, Lars Helge Aasen, Stian Roska Revheim, Ståle Wangen
Advokatfirmaet Selmer	Einar Bakko, Are Fagerhaug, Sverre Hveding
KPMG Law Advokatfirma	Cathrine Bjerke Dalheim, Per Daniel Nyberg, Thor Leegaard
Wikborg Rein	Kaare Andreas Shetelig, Anders Myklebust, Are Zachariassen
HIGHLY RECOMMENDED	
Advokatfirmaet Haavind	Nils Flesland Bull, Goud Helge Homme Fjellheim, Espen Nordbo
Advokatfirmaet Schjødt	Cecilie Amdahl, Morten Sandli
Arntzen De Besche	Eyvind Sandvik, Rune Tjomsås Andersen
CMS Kluge	Anders Heieren, Amund Noss, Frode Olsen
Harboe & Co	Knut Ekern, J. Christian Grevstad, Einar Harboe, Harald Hauge
RECOMMENDED	
Advokatfirmaet Grette	Kari-Ann Mosti, Anders Nordli
Brækhus Advokatfirma	Nils Eriksen, Toralv Follestad, Antonio Holstad
DLA Piper Norway	Jonas Aartun
Ræder Bing	Anne Gro Enger, Tone Kaarbø
Sands	Torgeir Fjeldskaar, Ulf H. SørDAL, John Olav Auran
Simonsen Vogt Wiig	Anette Fjeld, Fredrik Haberer Anfinson, Vidar Kleppe, Eldar Nesset

POLAND

CORPORATE TAX

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
Baker McKenzie	Slawomir Boruc, Katarzyna Kopcewska
Dentons Warsaw	Cezary Przygodzki
EXCELLENT	
CMS Cameron McKenna Nabarro Olswang Posniak i Bejm	Paulina Karpińska-Huzior, Andrzej Posniak
Domanski Zakrzewski Palinka	Artur Nowak, Joanna Wierzejska
Olesinski & Wspolnicy	Wojciech Fryze
Soltysinski Kawecki & Szlezak	Jaroslaw Bieroński
HIGHLY RECOMMENDED	
Andersen Global	Rafał Ciolek, Aleksandra Kalinowska, Elżbieta Lis, Marcin Matyka
DLA Piper	Bartosz Matusik
DWF Poland	Adrian Jonca, Izabela Plis, Katarzyna Stec
Greenberg Traurig Grzesiak	Tomasz Kacymirow, Marek Kozaczuk
GWW Wozny i Wspolnicy Sp. K.	Artur Cmoch, Andrzej Ladziński
Hogan Lovells	Andrzej Debiec
Radzikowski, Szubielska I Wspolnicy	Dorota Szubielska
Rymarz Zdort	Robert Krasnodebski, Leszek Tokarski
Wardynski & Partners	Michał Nowacki, Dariusz Wasylkowski
RECOMMENDED	
FKA	Mariusz Aleksandrowicz
Gide	Dariusz Tokarczuk
Kancelaria Ozóg Tomczykowski	Paweł Tomczykowski
Kochanski & Partners	Andrzej Malec
Linklaters	Mikołaj Bieniasz
NGL Tax	Katarzyna Czerkies-Laskowska, Rafał Stokrocki
Penteris	Artur Plutowski
PragmatIQ Kancelaria Prawna Szymkowiak	Dominika Jaszczyk, Wojciech Kaptur, Rafał Szymkowiak
SSW Pragmatic Solutions	Patrycja Goździowska
Wolf Theiss	Karolina Stawowska



BANKING & FINANCE

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Tomasz Kawczyński, Arkadiusz Pędzich
Clifford Chance	Grzegorz Namiotkiewicz, Andrzej Stosio
Linklaters	Marta Domino, Jarosław Miller
EXCELLENT	
1 Norton Rose Fulbright	Grzegorz Dyczkowski
2 CMS	Michał Mężykowski
Dentons Warsaw	Piotr Nerwiński, Mark Segall, Mateusz Toczyski
HIGHLY RECOMMENDED	
Baker McKenzie	Michał Glowacki, Paweł Wajda
DLA Piper	Mariusz Hyla
Domanski Zakrzewski Palinka	Andrzej Foltyn, Magdalena Skowrońska
Gide Loyrette Nouel	Paweł Grześkowiak, Marta Karmińska
Greenberg Traurig Grzesiak	Andrzej Wysokiński
Hogan Lovells	Piotr Zawislak
Rymarz Zdort	Zofia Frydrychowicz
Soltysinski Kawecki & Szlezak	Tomasz Kanski, Marcin Olechowski
SSW Pragmatic Solutions	Szymon Okoń, Wojciech Szczepaniak
Wardynski & Partners	Łukasz Szegda, Krzysztof Wojdyło
White & Case	Grzegorz Abram
WKB Wiercinski, Kwiecinski, Baehr	Agnieszka Bartolik
RECOMMENDED	
Bird & Bird	Maciej Georg, Sławomir Szepietowski
Deloitte Legal	Tomasz Ostrowski, Aneta Urban
DWF Poland	Radosław Cebeliński, Tomasz Kaczmarek
Kochanski & Partners	Weronika Magdziak-Śliwa, Andrzej Palys
Radzikowski, Szubielska I Wspólnicy	Martyna Kamińska-Tabaka, Agnieszka Piasecka
Wolf Theiss	Przemysław Kozdój
VALUABLE PRACTICE	
BSJP	Jörn Brockhuis, Katarzyna Domańska-Moldawa
Czabański Gałuszyński i Partnerzy	Jacek Czabański, Piotr Gałuszyński
Eversheds Sutherland	Mateusz Dereszyński
Kycia Legal	Anna Kycia
Schoenherr	Paweł Halwa
Squire Patton Boggs Swiecicki Krzesniak	Peter Swiecicki, Marcin Wnukowski

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Bartosz Merczyński
Clifford Chance	Milosz Gołąb, Bartosz Krużewski
Dentons Warsaw	Anna Maria Pukszo
EXCELLENT	
DLA Piper	Mariusz Hyla, Krzysztof Kycia
Wkb Wiercinski, Kwiecinski, Baehr	Andrzej Wierciński
Zimmerman Sierakowski I Partnerzy	Norbert Frosztęga, Bartosz Sierakowski, Piotr Zimmerman
HIGHLY RECOMMENDED	
1 Kochanski & Partners	Rafał Rapala
Lesnodorski, Slusarek & Partners	Władysław Bienkowski
Rymarz Zdort	Zofia Frydrychowicz, Jakub Rachwol
Wardynski & Partners	Konrad Grotowski
2 Baker McKenzie	Karol Czepukojć
Domanski Zakrzewski Palinka	Bartosz Marcinkowski, Marek Świątkowski
Greenberg Traurig Grzesiak	Andrzej Wysokiński
KKLW Kurzynski Lyszyk Wierzbicki	Przemysław Wierzbicki
Linklaters	Jarosław Miller
Norton Rose Fulbright	Grzegorz Dyczkowski, Tomasz Rogalski
SSW Pragmatic Solutions	Janusz Mazurek
Wolf Theiss	Eva Spiegel

PORTUGAL

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BANKING & FINANCE

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FIRM	KEY FIGURE(S)
LEADING	
Linklaters	Francisco Ferraz de Carvalho, Gonçalo Veiga de Macedo
Morais Leitão, Galvão Teles, Soares Da Silva & Associados	Luís Branco, Filipe Lowndes Marques
PLMJ	Bruno Ferreira, André Figueiredo
VdA	Paula Gomes Freire, Benedita Aires, Pedro Cassiano Santos, Tiago Correia Moreira, Hugo Moredo Santos
EXCELLENT	
Abreu Advogados	Ana Sofia Batista, José Maria Corrêa de Sampaio, Rodrigo Formigal, Diogo Pereira Duarte
CS'Associados	Duarte Brito de Goes, Maria Castelos
Cuatrecasas	Manuel Requicha Ferreira, Paulo Costa Martins, Margarida Leal Oliveira, Ana Sofia Silva
Sérvulo & Associados	Manuel Magalhães, Paulo Câmara, Verónica Fernández, Francisco Barona, Francisco Boavida Salavessa
SRS Legal	João Santos Carvalho, William Smithson, Alexandra Valente
Uriá Menéndez	Hélder Frias, Miguel Rodrigues Leal
HIGHLY RECOMMENDED	
CMS Portugal	António Payan Martins, Francisco Xavier de Almeida
DLA Piper ABBC	Nuno Azevedo Neves
Garrigues	Vasco Rodrigues
Raposo Bernardo & Associados	Nelson Raposo Bernardo
SPS	Pedro Malta da Silveira, Filipa Ruano Pinto, Pedro Miguel Cabral
RECOMMENDED	
J+Legal	Diogo Leónidas Rocha
Miranda & Associados	Mafalda Oliveira Monteiro, Nuno Cabeçadas, João Leite
Pérez-Llorca	Carlos Vaz de Almeida, Manuel Cordeiro Ferreira, Inês Palma Ramalho
Telles	Márcio Carreira Nobre
VALUABLE PRACTICE	
Caiado Guerreiro	João Caiado Guerreiro
Ferreira Pinto Cardigos	Maria Almeida Fernandes, Pedro Cardigos
Macedo Vitorino & Associados	António de Macedo Vitorino, André Dias
Gómez-Acebo & Pombo	Mafalda Barreto
PBBR Sociedade de Advogados	Sofia de Sales Sousinha, Alexandre Jardim

RESTRUCTURING & INSOLVENCY

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
Cuatrecasas	Manuel Requicha Ferreira, Maria Raquel Moreira, Diana Simão Lourenço
Linklaters	Nuno Ferreira Lousa
Morais Leitão, Galvão Teles, Soares Da Silva & Associados	Nuno Gundar da Cruz, Filipe Lowndes Marques
PLMJ	Joaquim Shearman de Macedo, Duarte Schmidt Lino, Nuno Líbano Monteiro, Pedro Caetano Nunes
Uriá Menéndez	Nuno Salazar Casanova, David Sequeira
EXCELLENT	
CMS Portugal	Miguel Esperança Pina, Gonçalo Madeira, António Payan Martins, Nuno Pena
Sérvulo & Associados	Mafalda Ferreira Santos, Manuel Magalhães, João Saúde, António Teles
VdA	Frederico Gonçalves Pereira, Cláudia da Cruz Almeida
HIGHLY RECOMMENDED	
Abreu Advogados	Gonçalo Delicado, Francisco Patrício, Eduardo Peixoto Gomes
Gómez-Acebo & Pombo	Mafalda Barreto, Filipa Cotta
SRS Legal	José Jácome, Natália Garcia Alves, Carla Neves Matias
Telles	Fernando Pizarro Monteiro, Nuno Miguel Lourenço
RECOMMENDED	
Caiado Guerreiro	Sandra Ferreira Dias
Pra - Raposo, Sá Miranda & Associados	Susana Santos Valente
VALUABLE PRACTICE	
Pares Advogados	Pedro Carreira Albano, Sandra Severino
SPS	Nédia da Fonseca Nunes, Mónica Gonçalves Nunes, Filipa Ruano Pinto
Cerejeira Namora, Marinho Falcão	Nuno Cerejeira Namora, Zita Xavier Medeiro, Pedro Barbosa Morais



CORPORATE TAX

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
Cuatrecasas	Serena Cabrita Neto, Pedro Vidal Matos, Gonçalo Bastos Lopes
Garrigues	Pedro Miguel Braz, Fernando Castro Silva
Morais Leitão, Galvão Teles, Soares Da Silva & Associados	Francisco de Sousa da Câmara, Bruno Santiago, Isabel Santos Fidalgo
Uría Menéndez	Marta Pontes, Filipe Romão
VdA	Conceição Gamito, Tiago Marreiros Moreira, Joaquim Pedro Lampreia
EXCELLENT	
Abreu Advogados	Maria Inês Assis, Alexandra Courela, Nuno Cunha Barnabé, Miguel Teixeira de Abreu
CS'Associados	António Rocha Mendes
Linklaters	Rui Camacho Palma, Inês Pisco Bento
PLMJ	Isaque Ramos
RFF Lawyers	Rogério Fernandes Ferreira, Marta Machado de Almeida
HIGHLY RECOMMENDED	
CCA Law	Tânia de Almeida Ferreira
CMS Portugal	Patrick Dewerbe, Nuno Figueirôa Santos
DLA Piper ABBC	António Moura Portugal, Inês Teixeira
MFA Legal	Samuel Almeida, Joana Heitor

Miranda & Associados	Lilia Tomé de Azevedo, Leonardo Marques dos Santos, Ana Pinelas Pinto
Sérvulo & Associados	Ana Moutinho Nascimento, Teresa Pala Schwalbach
SRS Legal	Mafalda Alves
Telles	Miguel Torres, João Luís Araujo, André Gonçalves, Abílio Rodrigues

RECOMMENDED

CCSL Advogados	José Calejo Guerra
Deloitte Legal	Jorge Costa Martins, Susana Soutelinho
Eversheds Sutherland FCB	Bruno Arez Martins, Diogo Bernardo Monteiro
PRA - Raposo, Sá Miranda & Associados	Nuno Oliveira Santos
RPBA - Ricardo Da Palma Borges & Associados	Ricardo da Palma Borges, Ana Rita Pereira

VALUABLE PRACTICE

Antas da Cunha ECIJA	João Magalhães Ramalho, Joana Cunha d'Almeida
Belim Castilho	Catarina Belim, Luís Castilho
Caiado Guerreiro	Tiago Caiado Guerreiro, Ana Castro Gonçalves
Espanha e Associados	Elsa Rodrigues
Gama Gloria	João Taborda da Gama

MIRANDA & ASSOCIADOS: WINNING BLEND OF INTERNATIONAL EXPERTISE AND LOCAL KNOWLEDGE



Ana Pinelas Pinto

Key figure(s): Rita Correia, Ana Pinelas Pinto and Leonardo Marques dos Santos
Established: 1987

Track record: Miranda & Associados specializes in tax advisory and litigation in the energy sector for large and medium-sized Portuguese and international companies across various industries. Its wide range of experience includes matters for the petroleum, mining and maritime industries. It has expertise in taxation regimes applicable to NGOs as well as cross-border deals.

Team & differentiation: As part of one of the few truly international Portuguese-based law firms, with offices in 16 countries across four continents, Miranda & Associados combines international standards with in-depth knowledge of local practices. It offers tailor-made solutions and advises on highly complex tax issues in a variety of jurisdictions.

SPAIN

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BANKING & FINANCE REGULATORY

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FIRM	KEY FIGURE(S)
LEADING	
Finreg360	Gloria Hernández Aller, Jorge Ferrer Barreiro, Úrsula García
KPMG Abogados	Francisco Uría, Pilar Galán Gavilá
EXCELLENT	
Cuatrecasas	Jorge Canta, Fernando Mínguez, Miguel Sánchez Mojo
Deloitte Legal	Francisco Javier Ramírez Arbués, Manuel Gómez Gilabert
Garrigues	Luis de la Peña
Linares Abogados	Miguel Linares, Lidia Pérez Martín
Linklaters	Paloma Fierro
HIGHLY RECOMMENDED	
CMS Albiñana & Suárez de Lezo	Ricardo Plasencia
Eversheds Sutherland	Manuel López
Pérez-Llorca	Josefina Garcia Pedroviejo
Roca & Junyent	Xavier Foz, Joan Roca
Rubio de Casas	Maria Gracia Rubio de Casas
RECOMMENDED	
Ramon Y Cajal Abogados	Alfonso Fernández-Miranda, Cristina Vidal
Zunzunegui Abogados	Fernando Zunzunegui

BANKING & FINANCE: ADVISORY

Best Law Firms

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FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Ignacio Ruiz-Cámara, Jimena Urretavizcaya, Juan Hormaechea, Vanessa Cuellas
Clifford Chance	José Guardo, Epifanio Pérez, Rodrigo Uría
Linklaters	Juan Barona, Francisco Sainz Trapaga, Begoña Martínez
Uría Menéndez	Ángel Pérez, Carlos de Cárdenas, Sebastián Sáenz de Santa María, Luis Jiménez
EXCELLENT	
Cuatrecasas	Fernando Bernad, Héctor Bros, Rafael Mínguez, Íñigo Rubio, Cristóbal Cotta, Beatriz Causapé
DLA Piper	César Herrero
Freshfields Bruckhaus Deringer	Iñaki Gabilondo, Ana López
Garrigues	Gaspar Atienza, Gonzalo Rivera
Gómez-Acebo & Pombo	Rafael Aguilera Álvarez, Miguel Lamo de Espinosa, Verónica Romaní Sancho
Latham & Watkins	Fernando Colomina, Pedro de Rojas
Pérez-Llorca	Ander Valverde, Ildefonso Arenas, Fernando Quicios, Fausto Romero-Miura
HIGHLY RECOMMENDED	
Addleshaw Goddard	Joaquín Sales, Félix Hernández
Herbert Smith Freehills	Armando García-Mendoza
Hogan Lovells	Alfredo Barona, José Luis Vázquez
White & Case	Fernando Navarro
RECOMMENDED	
Araoz & Rueda	Rafael Bazán
Ashurst	Jose Christian Bertram, Irian Martínez
Baker McKenzie	Rossanna D'Onza
Dentons	Jabier Badiola, Jesús Mardomingo
Jones Day	Javier López Antón
Ontier	Amado Giménez Bono
Ramon Y Cajal Abogados	Carlos Gutiérrez
Squire Patton Boggs	Manuel Mingot, Pablo Rodríguez Abelenda
Watson Farley & Williams	Jose María Anarte
VALUABLE PRACTICE	
Broseta	Antonio J. Navarro, Miguel Navarro Máñez, Carlos Salinas
Cases & Lacambra	Toni Barios, Miguel Cases
Eversheds Sutherland	Teresa Villarroya
Lesayra	Abraham Nájera Pascual
RCD	Jesús Estévez, Íñigo Montesino-Espartero
Roca & Junyent	José Luis Pita da Veiga, Xavier Foz



PROJECT FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Ignacio Ruiz-Cámara, Charles Poole-Warren, Jimena Urretavizcaya, Vanessa Cuellas
Clifford Chance	José Guardo, Eugenio Fernández-Rico
Cuatrecasas	Fernando Bernad, Agustín Cerdá, Héctor Bros, Íñigo Rubio, Pol Solson, Carlos Lasarte
Garrigues	Gaspar Atienza, Marcos Botella, José Miguel Pinillos
Gómez-Acebo & Pombo	Santiago Gómez-Acebo Carvajal, Carlos Marina, Verónica Romaní, Carlos Rueda
Watson Farley & Williams	Jose María Anarte, Rodrigo Berasategui
EXCELLENT	
DLA Piper	César Herrero
Linklaters	Jorge Alegre, Juan Barona, Ben Crosse, José Giménez
Pérez-Llorca	Mónica de San Román, Ander Valverde, Ildefonso Arenas Almansa
Uría Menéndez	Ángel Pérez, Juan Ignacio González, José-Félix Zaldivar
HIGHLY RECOMMENDED	
Addleshaw Goddard	Joaquín Sales
Ashurst	Andrés Alfonso, Jose Christian Bertram
Baker McKenzie	Juan Gelabert Chasco
Dentons	Jabier Badiola, Jesús Mardomingo
Freshfields Bruckhaus Deringer	Iñaki Gabilondo
Herbert Smith Freehills	Armando García-Mendoza, Sergio Cires
Jones Day	Javier López Antón
Squire Patton Boggs	Manuel Mingot
White & Case	Fernando Navarro
RECOMMENDED	
Araoz & Rueda	Pedro A. Rueda, Rafael Bazán
Cases & Lacambra	Toni Barios
Hogan Lovells	Alfredo Barona, José Luis Vázquez
Lesayra	Abraham Nájera Pascual

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Ishtar Sancho
Cuatrecasas	Ignacio Costa, Martí Adroer, Antonio Barba, Carlos Ferrer, Paz Irazusta, Fernando Remón
Garrigues	Eduardo Abad Valdenebro, Ramón Tejada
Uria Menéndez	Victor Viana, Rafael García, Guillermo Canalejo, Jesús López Tello, David López
EXCELLENT	
Baker McKenzie	Bruno Dominguez, Rodrigo Ogea, Luis Briones
Clifford Chance	Pablo Serrano de Haro
EY Abogados	Adolfo Zunzunegui, Araceli Saenz de Navarrete
Freshfields Bruckhaus Deringer	Bosco Montejo
Hogan Lovells	Miguel Ángel Sánchez
Latham & Watkins	Jordi Domínguez, Ivan Rabanillo
Linklaters	Javier García-Pita
Pérez-Llorca	José Azqueta, Clara Jiménez, Norma Peña, José Suárez, José Ramón Vizcaíno
HIGHLY RECOMMENDED	
Addleshaw Goddard	Alberto Ruano, Pablo Tejerizo
Ashurst	Eduardo Gracia, Javier Hernández Galante
Deloitte Legal	Luis Fernando Guerra, Brian Leonard, Francisco Martín Barrios
DLA Piper	Miguel Baz, Carlos Rodríguez, César Salagaray
Eversheds Sutherland	Antonio Cuéllar Prats
Gómez-Acebo & Pombo	Eduardo Martínez-Matosas, Enrique Ortega Carballo, Angel Vaillo, Javier Vinuesa Magnet, Javier Gazulla
KPMG Abogados	Alberto Estrelles
RECOMMENDED	
Araoz & Rueda	Javier Prieto
Cases & Lacambra	Jorge Del Castillo, Alberto Gil, Ernesto Lacambra, David Navarro



SPAIN

▶ Capelleras & Villagra-Noriega	Jordi Capelleras, Victor Villagra
Chevez Ruiz Zamarripa	Pere Pons, Miguel Bastida
CMS Albiñana & Suárez de Lezo	Diego de Miguel
Dentons	María Cortizas
Fieldfisher Jausas	Maria Luisa de Alarcon
Hive Legal	Marta Cabezas, Joy Levy, Álvaro Lobato Martín, Jorge Montes Sánchez
Jones Day	Carlos Albiñana
Ramon Y Cajal Abogados	Luis Rodríguez-Ramos
Roca & Junyent	Blanca Usón Vegas, Raúl Salas, Pilar Vacas
RCD	José María Durán, Jorge Sarró, Diego Artacho
Squire Patton Boggs	Jose E. Aguilar Shea, Marisa Fernández
Toda & Nel-Lo	Francisco Chamorro, Ignacio Goytisolo, Lourdes Pérez-Luque, Lorena Puig de Travy
Watson Farley & Williams	Luis Soto
VALUABLE PRACTICE	
AGM Abogados	Leonardo Cárdenas Armesto, Jordi Rovira, Ignacio Ruiz
Andersen Spain	Juan Pablo Gutiérrez, Pablo Gómez-Acebo, Ramón Portela
Broseta	Luis Alaix, Enrique Vazquez
Maio Legal	Ignacio Arráez
Marimón Abogados	Santiago Díez
Mavens Abogados	Gema de la Calle, Karol Gallardo
Sánchez Butrón Abogados	Luis Muñoz Aznar, Pepe Sellés Más, Pedro Zapata Beltrán
Vaciero	Ana Espiniella

A&O SHEARMAN: EXPERT ADVISORS FOR HIGH-STAKES TRANSACTIONS



Ishtar Sancho

Key Figure(s): Ishtar Sancho
Established: 1991

Track record: Leading practice with a strong track record in capital markets, banking, tax finance, corporate reorganizations, M&A and real estate investment. This year, the firm advised on major transactions including for Morgan Stanley on Saudi Telecom's €2.1 billion stake acquisition in Telefónica, ICG's €250 million stake acquisition in Uriach Group and Zegona's €5 billion financing for the acquisition of Vodafone España.

Team & differentiation: Following the 2024 merger of Allen & Overy and Shearman & Sterling, the firm is now one of the largest global law firms, with nearly 4,000 lawyers and 800 partners in 48 offices across 29 countries. The Madrid office is one of Spain's leading legal practices with over 120 tax specialists providing domestic and cross-border advice to financial institutions, corporations and funds.

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Javier Castresana, Juan Hormaechea, Ignacio Ruiz-Cámara, Jimena Urretavizcaya
Cuatrecasas	Ignacio Buil, Antonio Carreño, Fedra Valencia, Patricia Álvarez, Francisco Pérez-Crespo, Javier Sánchez
Garrigues	Borja García-Alamán, Adrián Thery, Juan Verdugo
Gómez-Acebo & Pombo	Rafael Aguilera, Miguel Lamo de Espinosa, Rodrigo López
Uriá Menéndez	Carlos de Cárdenas, Ángel Pérez, Ángel Alonso, Javier Yáñez
EXCELLENT	
Clifford Chance	Iñigo Villoria
Freshfields Bruckhaus Deringer	Iñaki Gabilondo
Latham & Watkins	Pedro de Rojas, Óscar Franco, Ignacio Gómez-Sancha, Luis Sánchez Mendez
Linklaters	Ben Crosse, Francisco Sainz Trapaga
Pérez-Llorca	Javier García Marrero, Juan Oñate, Laura Ruiz, Cosme Colmenero
HIGHLY RECOMMENDED	
Baker McKenzie	Laura Camarero
Herbert Smith Freehills	Javier de Carvajal
Pwc España	Manuela Serrano Sanchez
Ramon Y Cajal Abogados	Ramón Fernández-Aceytuno, Luis Briones, Cándido Pérez
RCD	Bernard Afonso, Jordi Albiol, Cristian Valcárcel
Squire Patton Boggs	Manuel Mingot
RECOMMENDED	
Ashurst	Jose Christian Bertram, Jorge Vázquez
Auren	Jose Antonio Garcia-Argudo Mendes, Manuel Valero Garcia
Blas Gonzalez	Blas A. González
Ceca Magán Abogados	Jose Carlos González Vázquez, Santiago Torent
CMS Albiñana & Suárez de Lezo	Juan Ignacio Fernández Aguado
Deloitte Legal	Cruz Amado de la Riega
DLA Piper	Borja de Obeso, José María Gil-Robles
Hogan Lovells	José Luis Vázquez
Ius + Aequitas	Eliseo M. Martínez, Elena López Sánchez
Jones Day	Juan Ferré
Kepler Karst	Davinia Sánchez de la Cruz, Luis Barber, María Bartle
Ontier	Bernardo Gutiérrez de la Roza
Roca & Junyent	Juan Antonio Borràs, Josep Pujolràs
Simmons & Simmons	Andrés Mochales, Alvaro Muñoz
Watson Farley & Williams	María Pilar García Guijarro, Ana Lorenzo Sobrado
VALUABLE PRACTICE	
AGM Abogados	Francisco Lacasa Lobera, Julio Menchaca, Julio Rocafull
Broseta	Álvaro Gámez
J.Almoguera Abogados	Jesús Almoguera
Lener	Amalio Miralles Gómez
Lupicinio International Law Firm	Ana Antuña, Esther Cubillo Ruiz
Sánchez Butrón Abogados	Cleo García Amorós, Doménico Guarneri
Vaciero	Ricardo San Marcos de la Torre

SWEDEN

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BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Advokatfirman Cederquist	Tobias Frödin Lilja, Per Henriksson
Advokatfirman Vinge	Louise Brorsson Salomon, Mikael Ståhl, Albert Wällgren
Mannheimer Swartling	Thomas D. Pettersson, Daniel Karlsson, Zoran Stambolovski, Andreas Zettergren
Roschier	Johan Häger, Helena Viita
Setterwalls Advokatbyrå	Åke Fors, Jonas Frii, Jesper Kuschel, Carl Lindencrona, Mikael Magnusson
EXCELLENT	
Advokatfirman Schjødt	Ylva Forsberg, Eric Halvarsson
Cirio Law Firm	Carl Axel Morvay, Jesper Johansson, Dennis Luttropp Hansson
Gernandt & Danielsson	Mikael Borg, Björn Svensson, Sofie Viktorsson
Hannes Snellman	Fredrik Olsson, Christoffer Saidac, Carolina Wahlby
Törngren Magnell & Partners Advokatfirma	Tobias Brandell, Cecilia Rudels, Eva Sundling
White & Case Sweden	Carl Hugo Parment, Oscar Liljeson, Magnus Wennerhorn
HIGHLY RECOMMENDED	
Advokatfirman Lindahl	Sten Gejrot, Fredrik Gillgren
Baker McKenzie	Joakim Falkner, Mats Rooth
DLA Piper Sweden	Carl Schwieler, Björn Sjöberg
Eversheds Sutherland	Philip Heilbrunn, Tord Svensson
Hammariskiöld	Mattias Anjou, Rasmus Fahlén, Per Gustaf Ekbohm
Linklaters Sweden	Patrik Björklund
Wigge & Partners	Lisa Antman, Stefan de Hevesy, Andreas Malmberg, Anders Morén
RECOMMENDED	
Delphi	David Aversten, Mats Dahlberg
Magnusson	Robert Karlsson
Wistrand	Håkan Lindgren, Kristofer Selvin

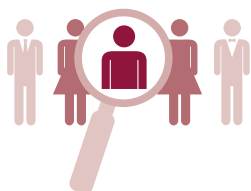
CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Advokatfirman Vinge	Mattias Schömer
Mannheimer Swartling	Joachim Agrell, Anders Erasmie, Niklas Hagbard
EXCELLENT	
Bird & Bird Sweden	Staffan Andersson, Carl-Magnus Ugglå
DLA Piper Sweden	Karin Attorps, Erik Björkeson
Setterwalls Advokatbyrå	Sören Brekell, Niclas Hermansson, Christian Sjöqvist
HIGHLY RECOMMENDED	
Baker McKenzie	Linnea Back
Wistrand	Peter Brandt, Tomas Hecht, Rickard Jonason, Christian Luthman, Conny Otteland, Peter Sandberg
RECOMMENDED	
Advokatfirman Lindahl	Anna Romell Stenmark
MAQS Advokatbyrå	Krister Hjelmstedt, Lars Odinge

METHODOLOGY



The criteria are:

- Recognition & reputation of the firm in its market
- Team size at partner and senior associate level; seniority and track record of partners
- Nature, quality and volume of matters handled by the firm
- Prestige, diversity and internationalization of the firm's client base
- Recent team expansions that have proved demonstrably successful

In the course of our research, we gather detailed information from diverse sources:

Law firms: through questionnaires and interviews, our team gets first-hand information about a firm's history, positioning, expertise and recent activity.

Clients: we solicit the feedback of several thousand General Counsel, CFOs, Tax Managers and CEOs of domestic and multinational companies through anonymous questionnaires, meetings and phone interviews.

Qualified third-parties: we collect the opinion of professionals who are neither clients nor competitors, such as: investment bankers, accountants, arbitrators, expert witnesses.

Peer-review: We ask lawyers for their feedback on their local market and who they recommend when facing a conflict of interest. We also collect their opinion on lawyers they have worked with in other jurisdictions.

SWITZERLAND

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CAPITAL MARKETS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Frédéric Bétrisey, Urs Kägi, Ralph Malacrida, Lukas Roesler, Rolf Watter
Homburger	René Bösch, Daniel Daeniker, Frank Gerhard, Dieter Gericke, Daniel Haerberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher, Lee Saladino
Lenz & Stachelin	Tino Gaberthüel, Patrick Hünerwadel, Jacques Iffland, Fedor Poskriakov, Shelby R. du Pasquier, François Rayroux, Patrick Schleiffer, Olivier Stahler, Marcel Tranchet, Matthias Wolf
Niederer Kraft Frey	Christoph Balsiger, Daniel Bono, Thomas M. Brönnimann, Philipp Haas, Marco Häusermann, Adrian Koller, François M. Bianchi, Philippe A. Weber
EXCELLENT	
Baker McKenzie	Matthias Courvoisier
CMS von Erlach Partners	Daniel Jenny, Matthias Kuert, Kaspar Landolt
Kellerhals Carrard	Luca Bianchi, Beat Brechbühl, Dominik Oberholzer
Pestalozzi	Ludivine Boisard, Nils Harbeke, Andrea Huber, Urs Klöti, Christian Leuenberger, Severin Roelli, Sébastien Roy, Franz Schubiger, Beat Schwarz, Oliver Widmer
Schellenberg Wittmer	Philippe Borens, Olivier Favre, Tarek Houdrouge, Lorenzo Olgiati, Christoph Vonlathen, Martin Weber
Vischer	Markus Guggenbühl
Walder Wyss	Theodor Härtsch, Alexander Nikitine, Lukas Wyss
HIGHLY RECOMMENDED	
Advestra	Thomas Reutter
Bratschi	Marco Rizzi, Christian Stambach
GHR Rechtsanwälte	Markus Brühlhart, Marc Grüninger
MLL Legal	Christophe Heiz, Catrina Luchsinger Gähwiler
Prager Dreifuss	Urs Bertschinger, Andreas Moll
Wenger Vieli	Wolfgang Zürcher

FINTECH

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Frédéric Bétrisey, Cyrill Diefenbacher, Daniel Flühmann, Peter Hsu, Thomas Stoltz, Eric Stupp
Lenz & Staehelin	Lukas Morscher, Fedor Poskriakov, Shelby R. du Pasquier, Marcel Tranchet
Niederer Kraft Frey	Thomas Frick, Bertrand Schott
EXCELLENT	
1 Homburger	Luca Dal Molin, Daniel Haerberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher
MME	Martin Eckert, Andreas Gardner
Pestalozzi	Ludivine Boisard, Nils Harbeke, Andrea Huber, Urs Klöti, Christian Leuenberger, Sébastien Roy, Beat Schwarz, Oliver Widmer
Schellenberg Wittmer	Caroline Clemetson, Olivier Favre, Tarek Houdrouge, Grégoire Wuest
2	
Kellerhals Carrard	Cornelia Stengel
MLL Legal	Reto Luthiger, Kilian Schärli, Daniel Schoch, Alexander Vogel
Vischer	Jana Essebier, Stefan Grieder
Walder Wyss	Thomas Müller
Wenger Vieli	Martin Berweiger, Martin Peyer
HIGHLY RECOMMENDED	
Baker McKenzie	Alessandro Celli
CMS von Erlach Partners	Tina Balzli
FBT Avocats	Frédérique Bensahel
Gillioz Dorsaz & Associés	Géraldine Badel-Poitras, Damien Cand
Id Est Avocats	Michel Jaccard, Mehmet Toral
Junod, Muhlstein, Lévy & Puder	Oren-Olivier Puder Junod
Künzi Hess MacNab	Martin Hess, My Chau Bachelard
Mangeat	Fabien Aepli
Oberson Abels	Philipp Fischer

GILLIOZ DORSAZ: PIONEERING INCLUSIVITY AND INNOVATION IN THE DIGITAL ERA



Géraldine Badel Poitras

Key Figure(s): Géraldine Badel Poitras and Damien Cand
Established: 1982

Track record: Gillioz Dorsaz represents fintech and virtual-asset service providers in Finma license applications and in self regulation organisation applications linked to financial intermediary licensing. The firm hosts fintech, regtech and lawtech think-tanks. It maintains close links with several international fintech law firms, epitomizing a cross-border approach that facilitates global outreach for clients.

Team & differentiation: The team's commitment to innovation is underscored by its quarterly think-tanks, which cultivate rich dialogue on the evolution of financial regulations and legal services. Furthermore, the firm fosters an inclusive workspace, with 60% of partners women. Géraldine Badel Poitras is the chairwomen of the admission commission of a tier-one SRO in Switzerland.



BANKING & FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Frédéric Bétrisey, Cédric Chapuis, Aurélie Conrad Hari, Daniel Flühmann, Peter Hsu, Urs Kägi, Ralph Malacrida, Lukas Roesler, Eric Stupp
Homburger	René Bösch, Jürg Frick, Daniel Haeberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher
Lenz & Staehelin	Martin Burkhardt, Shelby du Pasquier, Patrick Hünerwadel, David Ledermann, Valérie Menoud, Fedor Poskriakov, François Rayroux, Patrick Schleiffer, Olivier Stahler, Marcel Tranchet
Niederer Kraft Frey	Thomas A. Frick, Sandro Abegglen, Philipp Haas, Peter R. Isler, François M. Bianchi, Bertrand Schott, Ulysses von Salis, Philippe A. Weber
EXCELLENT	
Baker McKenzie	Lukas Glanzmann, Samuel Marbacher
Pestalozzi	Ludvine Boisard, Christophe Emonet, Nicolas Herren, Andrea Huber, Urs Klöti, Severin Roelli, Sébastien Roy, Oliver Widmer
Schellenberg Wittmer	Philippe Borens, Caroline Clemetson, Olivier Favre, Tarek Houdrouge, Anita Schläpfer, Christoph Vonlathen, Grégoire Wuest
Walder Wyss	Theodor Härtsch, Thomas Müller, Markus Pfenninger, Thiemo Sturny, Lukas Wyss
HIGHLY RECOMMENDED	
1 Advestra	Rashid Bahar, Sandro Fehlmann, Alexander von Jeinsen
CMS von Erlach Partners	Dominique Gemperli, Kaspar Landolt
FBT Avocats	Frédérique Bensahel, Jean-Louis Tsimaratos, Marco Villa
Gillioz Dorsaz & Associés	Géraldine Badel-Poitras, Damien Cand
Kellerhals Carrard	Luca Bianchi, Armin Kühne, Dominik Oberholzer, Cornelia Stengel
MLL Legal	Catrina Luchsinger Gähwiler, Daniel Schoch, Alexander Vogel
Wenger Vieli	Peter Altorfer, Andreas Hünerwadel, Bignia Vieli, Georg Zondler
2 Mangeat	Fabien Aepli
Oberson Abels	Antoine Amiguet, Philipp Fischer
Vischer	Adrian Dörig, Jana Essebier, Stefan Grieder, Markus Guggenbühl
Wenger Plattner	Filippo Th. Beck, Oliver Künzler, Marc Nater, Brigitte Umbach-Spahn
RECOMMENDED	
1 Borel & Barbey	Michel Barbey, Maria Oberlin-Chiriaeva, Nicolas Piérard
Bratschi	Reto Arpagaus, Claudio Bazzi
Buis Bürgi	Eric Buis
Chabrier Avocats	Thomas Goossens
2 Jacquemoud Stanislas	Jean-Pierre Jacquemoud, Philippe Jacquemoud, Arnaud Nussbaumer-Laghzaoui
Künzi Hess MacNab Attorneys at Law	Eva Künzi, Jillian MacNab, Martin Hess
Loyens & Loeff	Judith Rajmakers
Nobel & Partner	Peter Nobel
PBM	Henri Corboz
Prager Dreifuss	Daniel Hayek
Staiger	Désirée Wiesendanger
Valfor	Bruno Hunziker, Christophe de Kalbermatten, Markus Brülhart

BÄR & KARRER: UNPARALLELED EXPERTISE IN BANKING, FINANCE AND CRYPTO COMPLIANCE

Eric Stupp

Key Figure(s): Ralph Malacrida and Eric Stupp
Established: 1969

Track record: Its decades of advising Swiss and international financial institutions has made Bär & Karrer a leading light in the financing field. Services include debt financing like leveraged and syndicated deals, acquisition finance, real estate finance, project finance, complex debt structuring, securitization, restructuring transactions and regulatory advice.

Team & differentiation: Eric Stupp and Ralph Malacrida co-head a specialized unit of 26 partners and 35 other lawyers, each possessing deep industry knowledge and a keen understanding of regulatory changes. The firm has carved out a unique niche in the cryptocurrency domain, addressing complex compliance issues such as AML and KYC, revenue streams, and initial fundraisings.

FUND FORMATION

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Kellerhals Carrard	Jean-Luc Chenaux, Vincent Jäggi, Armin Kühne, Daniel Lengauer, Dominik Oberholzer
Lenz & Staehelin	Patrick Hünerwadel, Fedor Poskriakov, Shelby R. du Pasquier, François Rayroux, Patrick Schleiffer, Olivier Stahler, Marcel Tranchet
EXCELLENT	
Bär & Karrer	Frédéric Bétrisey, Daniel Flühmann, Peter Hsu, Eric Stupp, Christoph Suter
FBT Avocats	Michel Abt, Frédérique Bensahel, Jean-Louis Tsimaratos
Niederer Kraft Frey	Sandro Abegglen, François M. Bianchi, Bertrand Schott
Pestalozzi	Ludivine Boisard, Robert Furter, Nils Harbeke, Andrea Huber, Urs Klöti, Oliver Widmer
Schellenberg Wittmer	Caroline Clemetson, Anita Schläpfer, Christoph Vonlathen
Walder Wyss	Luc Defferrard, Theodor Härtsch, Urs Hofer, Thomas Müller, Markus Pfenninger
HIGHLY RECOMMENDED	
CMS von Erlach Partners	André Lebrecht
Jacquemoud Stanislas	Philippe Jacquemoud
Oberson Abels	Antoine Amiguet
RECOMMENDED	
Baker McKenzie	Ansgar Schott, Alexander Wyss
Junod, Muhlstein, Lévy & Puder	Oren-Olivier Puder Junod
Nastra Attorneys at Law	Christoph Steiner

LENZ & STAEHELIN: PIONEERING INVESTMENT LEADERSHIP IN THE SWISS MARKET



François Rayroux

Key Figure(s): François Rayroux and Patrick Schleiffer
Established: 1917

Track record: The firm maintains a dominant presence in the Swiss fund's market, covering a large number of investment funds, equivalent to approx. 20% of the investment fund market. Its expertise extends to both Swiss and international institutions and fund managers. Renowned for its regulatory, corporate and tax work related to asset management, it provides comprehensive services in structuring regulated activities.

Team & differentiation: Co-headed by François Rayroux and Patrick Schleiffer, the team consists of 10 partners spread across offices in Geneva, Zurich and Lausanne. A pioneer in the Swiss Exchange Traded Products (ETP) market, particularly on bitcoins and crypto assets, Lenz & Staehelin plays a dominant role in the Exchange Traded Funds (ETF) market, covering nearly 50% of the ETF market.



RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Schellenberg Wittmer	Louis Burrus, Olivier Hari, Urs Hoffmann-Nowotny, Tarek Houdrouge, Vincent Jeanneret, Benno Strub
Wenger Plattner	Fritz Rothenbühler, Brigitte Umbach-Spahn, Karl Wüthrich
2 Baker McKenzie	
Bär & Karrer	Martin Anderson, Luca Jagmetti, Urs Kägi, Christoph Neeracher, Thomas Rohde
Homburger	Daniel Haerberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher
Lenz & Staehelin	Roman Graf, Tanja Luginbühl, Dominique Müller, Daniel Tunik
Niederer Kraft Frey	Daniel Bono, Marco Häusermann, Bertrand Schott, Thomas Sprecher, Roman Sturzenegger
EXCELLENT	
CMS von Erlach Partners	Olivier Carrard, Reto Hunsperger, Marjolaine Jakob
Kellerhals Carrard	Lukas Bopp, Jean-Luc Chenaux, Daniel Staehelin
Pestalozzi	Ludivine Boisard, Christophe Emonet, Nicolas Herren, Michael Kramer, Florian Mohs, Beat Mumenthaler, Thomas Rohner
Prager Dreifuss	Christian Casanova, Daniel Hayek
Vischer	Benedict Christ, Adrian Dörig, Jana Essebier, David Jenny, Felix Meier-Dieterle, Thomas Weibel
Walder Wyss	Mark A. Reutter, Micha Bühler, Johannes Bürgi, Michael Cartier, Dieter Hofmann, Dominik Hohler, Thomas Müller, Thiemo Sturny
HIGHLY RECOMMENDED	
Baur Hürlimann	Daniel Hunkeler
Bratschi	Mirco Ceregato, Daniel Glasl
Holenstein Rechtsanwälte	Franco Lorandi
MLL Legal	Urs Boller, Alexander Vogel
Staiger	Marc Bernheim
Wenger Vieli	Pascal Honold, Georg Zondler

CORPORATE TAX

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Bär & Karrer	Daniel Bader, Matthias Bizzarro, Ruth Bloch-Riemer, Paolo Bottini, Cyrill Diefenbacher, Daniel Lehmann, Susanne Schreiber, Raoul Stocker, Christoph Suter
Homburger	Dieter Grünblatt, Reto Heuberger, Stefan Oesterheld, Claudia Suter
Lenz & Stachelin	Pascal Hinny, Frédéric Neukomm, Florian Ponce, Daniel Schafer
2 Niederer Kraft Frey	Thomas Graf, Markus Kronauer, Christina Rinne, Daniela Schmucki
Oberson Abels	Pierre-Marie Glauser, Xavier Oberson
Walder Wyss	Martin Busenhart, Robert Desax, Samuel Duerr, Thomas Meister, Kinga Weiss, Maurus Winzap
EXCELLENT	
Pestalozzi	Nils Harbeke, Christian Roos, Jonas Sigris
Schellenberg Wittmer	Jean-Frédéric Maraia, Michael Nordin, Pietro Sansonetti
HIGHLY RECOMMENDED	
Altorfer Duss & Beilstein (ADB)	Jürg Altorfer, Fabian Duss, Pascal Taddei
Baker McKenzie	Hans Koch, Suzanne Liebl-Kotz, Marnin Michaels, Kilian Perroulaz
Bratschi	Michael Alexis Barrot, Cédric-Olivier Jenoure, Bruno Rieder, Sascha Wohlgemuth
CMS von Erlach Partners	Sarah Busca Bonvin, Mark Cagienard, David Hürlimann, Andrio Orler
FBT Avocats	Michel Abt, Jean-Luc Bochatay
Tax Partner Taxand	Natalie Dini, Stephanie Eichenberger
Vischer	Christoph Niederer, Tobias Rohner, Nadia Tarolli Schmidt
Wenger Vieli	Bruno Bächli, Barbara Brauchli Rohrer
RECOMMENDED	
1 Gillioz Dorsaz & Associés	Nicole Fragnière Meyer, Pierre Gillioz
HOUSE attorneys	Emmanuel Leibenson
Loyens & Loeff	Beat Baumgartner, Fabian Sutter
Ludwig + Partners	Hubertus Ludwig
MLL Legal	Markus Frank Huber, Arnaud Martin, Thomas Nabholz
MME	Andreas Müller
PBM	Hassan Barbir, Lassana Dioum
Valfor	Daniel Gatenby
2 Altenburger	Luzius Cavelti, Leonhard Toenz
Bourgeois Avocats	Olivier Weniger
Burckhardt	Rolf Wüthrich
FRB	Michael Fischer
Kellerhals Carrard	Didier Nsanzineza, Ivo P. Baumgartner
Reinarz Tax & Legal	Peter Reinarz
Riedweg & Partner	Céline Martin, Laurent Riedweg, Peter Riedweg
Wenger Plattner	Oliver Künzler, Markus Mühlemann

FBT AVOCATS: MASTERING THE COMPLEXITY OF SWISS TAX LAW AND INTERNATIONAL PLANNING



Michel Abt

Key Figure(s): Michel Abt and Jean-Luc Bochatay
Established: 1993

Track record: FBT's tax practice has an extensive background in Swiss tax law proceedings at various administrative levels, including tax authorities, cantonal courts, and the Swiss Federal Administrative Court. The team is regularly engaged in tax litigation and providing second opinions on litigation strategies. Its comprehensive range of services cover all aspects of tax planning, with a strong emphasis on high ethical standards.

Team & differentiation: The firm numbers ten partners and 26 lawyers and tax advisors and serves a wide range of clients, including banks, family offices, trusts, investors and administrators, both in Switzerland and abroad, with a particular focus on asset holding structures. One of the values of the tax team lies in its ability to secure favorable tax rulings from the Swiss tax authorities for foreign high-net-worth individuals.



TRANSFER PRICING

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Daniel Bader, Susanne Schreiber, Raoul Stocker
Lenz & Staehelin	Pascal Hinny
EXCELLENT	
Baker McKenzie	Kilian Perroulaz
CMS von Erlach Partners	David Hürlimann
Loyens & Loeff	Beat Baumgartner, Fabian Sutter
MLL Legal	Markus Frank Huber, Arnaud Martin
Schellenberg Wittmer	Michael Nordin, Pietro Sansonetti
Tax Partner Taxand	Hendrik Blankenstein, Stephan Pfenninger
Vischer	Christoph Niederer, Nadia Tarolli Schmidt
HIGHLY RECOMMENDED	
Altorfer Duss & Beilstein (ADB)	Fabian Duss
Ludwig + Partners	Hubertus Ludwig
MME	Hagen Luckhaupt, Andreas Müller
PBM	Hassan Barbir, Lassana Dioum

TRANSFER PRICING

Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Deloitte	Markus Reese
EY	Xavier Eggspuhler
KPMG	Gerhard Foth
PwC	Urs Brugger, Benjamin Koch
EXCELLENT	
BDO	Thomas Medina
Grant Thornton	Michael Tobler
RSM	Olivier Bétrisey, Thomas Laube
TMF Group	Ilona Brandt
HIGHLY RECOMMENDED	
Questro International	Stephen Alleway
Tax Partner	Monika Bieri
Taxalis Consulting	Alissa Fedi



LEADERS LEAGUE

INTELLIGENCE REPORT & RANKINGS

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WEALTH MANAGEMENT

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Bär & Karrer	Daniel Bader, Ruth Bloch-Riemer, Daniel Lehmann, Daniel Leu, Christoph Suter, Tina Wüstemann
Lenz & Staehelin	Jean-Blaise Eckert, Lucien Masméjan, Frédéric Neukomm, Floran Ponce, Heini Rüdüsühli, Daniel Schafer
Niederer Kraft Frey	Jacques Bonvin, Thomas Graf, Catherine Grun Meyer, Thomas Hochstrasser, Markus Kronaeur, Christina Rinne, Thomas Sprecher
Schellenberg Wittmer	Andrea Dorjee-Good, Christian Girod, Alexander Jolles, Bernard Vischer, David Wallace Wilson, Grégoire Wuest
Walder Wyss	Philippe Pulfer, Olivier Sigg, Kinga Weiss
EXCELLENT	
Baker McKenzie	Marnin Michaels
Charles Russell Speechlys	Mark Summers, Grégoire Uldry, Michael Wells-Greco, Dharshi Wijetunga
CMS von Erlach Partners	Sarah Busca Bonvin, David Hürlimann, Andrio Orlor
FBT Avocats	Michel Abt, Frédérique Bensahel, Jean-Luc Bochatay
Homburger	Harold Grüninger, Gabrielle Nater-Bass, Stefanie Pfisterer, Claudia Suter
MLL Legal	Patricia Guerra, Maud Udry-Alhanko
HIGHLY RECOMMENDED	
1 Bratschi	Ingmar J.M. Snijders
Pestalozzi	Nils Harbeke, Oliver Widmer
Wenger Vieli	Bruno Bächli
2 Borel & Barbey	Nicolas Candaux, Nicolas Killen, Laurent Kyd, Marc Fischer, Stéphanie La Roche
Fischer Ramp Partner	Michael Fischer
Gillioz Dorsaz & Associés	Damien Cand, Nicole Fragnière Meyer, Christian Valentini
Loyens & Loeff	Beat Baumgartner, Fabian Sutter
MME	Walter Frei, Alexandra Geiger, Balz Hösly, Christoph Rechsteiner
PBM	Hassan Barbir, Lassana Dioum
Stainger	Georgia Fotiou, Michael Hamm
RECOMMENDED	
Blum & Grob	Claude Blum, Natalie Peter
Boitelle Tax	Thierry Boitelle, Antoine Pioger
Bonnard Lawson	Yves Bonnard, Stéphane Lagonico
Bourgeois Avocats	Olivier Weniger
Burckhardt	Jacqueline Burckhardt Bertossa, Rolf Wüthrich
House Attorneys	Emmanuel Leibenson
Kellerhals Carrard	Henric Immink
Lalive	Simone Nadelhofer, Werner Jahnel, Sandrine Giroud, Alexander Troller
Ludwig + Partners	Daniel Dillier, Beatrice Van der Haegen
Strazzer Zeiter Rechtsanwälte	René Strazzer
Valfor	Benoît Lambercy

WEALTH MANAGEMENT

Best Private Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Banque Lombard Odier & Cie	Jean-Pascal Porcherot, Bettina Ducat
Pictet & Cie	Marc Pictet
UBS	Sabine Keller-Busse
EXCELLENT	
Banque J. Safra Sarasin	Jürg Haller
Edmond De Rothschild	Hervé Ordioni
Julius Baer	Philipp Rickenbacher
UBP Union Bancaire Privée	Guy de Picciotto
HIGHLY RECOMMENDED	
Bordier & Cie	Grégoire Bordier
CA Indosuez	Marc-André Poirier
ODDO BHF	Martin Liebi
Reyl & Cie	François Reyl
Vontobel Holding	Georg Schubiger
RECOMMENDED	
Banque Bonhôte & Cie	Yves de Montmollin
Banque Eric Sturdza	Michaela Zanello Sturdza
Banque Heritage	Marcos Esteve
Banque Syz	Eric Syz
BNP Paribas Wealth Management	Enna Pariset
EFG International	Giorgio Pradelli
Mirabaud & Cie	Yves Mirabaud
Rahn+bodmer	Martin H. Bidermann, Peter R. Rahn, Christian Rahn
Reichmuth & Co	Rémy Reichmuth
Société Générale Private Banking Suisse	Maxime Sabiaux
VALUABLE PRACTICE	
Baumann & Cie	Daniel Burkhardt, Daniel O.A. Rüedi
Bergos Berenberg	Christof Kutscher
Cornèr Bank	Vittorio Cornaro
Dreyfus Söhne & Cie	Andreas Guth
E. Gutzwiller & Cie	Stéphane Gutzwiller, François Gutzwiller
Gonet & Cie	Nicolas Gonet, Blaise Goetschin
Lienhardt & Partner	Christian Lienhardt, Duri Prader
Maerki Baumann & Co	Stephan A. Zwahlen



WEALTH MANAGEMENT

Best Multi-family Offices

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
	MAPPING
1875 Finance Sa	Alain Held
Alias Partners	Maxime de Raemy
Alpen Partners	Pierre Gabris
Alphaswiss Partners	Yann Labry
Aquila AG	Markus Angst
ATAG Family Office	Igor Rusek, Nicole Conrad-Forker, François Bueche, Gabrielle Perregaux
Atlantic Advisors Suisse	Julien Duniague
Avalor Investment	Beat Schädler
Bedrock Group	Maurice Ephrati
Belvedere AM	Giorgio Saraco
Belvoir Capital	Steffen Bauke
Boccard & Partneraires	Cédric Abplanalp, Julien Müller, Louis-Philippe Müller
Brainvest Wealth Management	Izabel Moura
Cape Capital	Kim Gueissaz
Capital Y	Nicole Curti, Yasmine Bouzourene
Capitalium Advisors	Alain Zell
CDR Capital	Jenny Hennessy
Citadel Finance	Jasmine de Boccard
Clarus Capital Group Ag	Giancarlo Guetg
Coges Corratierie Gestion SA	Jean-Pierre Lagane
Colin&Cie	Thomas Warnecke
Colombo Wealth	Mauro Galli
Copernicus Wealth Management	Christian Buchwald
Corum Vermögensverwaltung	Thomas Tietz
Crossinvest	Andrea Poretti
De Pury Pictet Turrettini & Cie Sa	Melchior de Muralt
Decalia	Fabrizio Quirighetti
Diamond Capital Management	Alexandra Ammann
DIEM Client Partners	Sascha Peier
Dominicé & Co - Asset Management	Michel Dominicé
Emerald Wealth Partners	Stefan Hirter
Entrepreneur Partners	Oliver Ganz, Flavio Pedraita, Daniel T Mueller
Finad	Colin Stember

Finaport	Fabian F Jenny
FIO Partners	Harald U Hoffmann
Frame Asset Management	Michele De Michelis
Fundo	Jacques Grivel
Geneva Management Group	Haggay Aidlin
GN Finance	Jean-Michel D'Urso
Helvetic Trust Ag	Simon Koenig
IMT Asset Management	Thomas Trauth
Infiba	René Sidler
Kraemer Schwab	Peter Borer
Lakefield Partners	Bruno Verstraete
LFG Group	Massimo Borghesi
Marcuard Heritage	Patrick Stauber
Nahmani Grunder	Robert Nahmani
NewOak	Gregory Armstrong
Novum Capital Partners	Gabriele Gallotti
NS Partners	Angel Sanz
Octogone Family Office	Ivan Peruffo
OLZ	Pius Zraggen
Penta Asset Management	William Jaccard
Pleion - Probus Group	Kim Muller
Prime Partners	François Savary
Reuss Private	Frank Hansen
RJ Management	Elie Joory
SFP Group	Adrian Murer
Sound Capital	Christian Luchsinger
SSI Wealth Management	Oliver Amstad
Stanhope Capital	Daniel Pinto
Swiss5 Group	Michael Rümmelein
Swisspartners	Peter Ahluwalia
Tareno	Sybille Wyss
Targa 5 Advisors	Eli Mizrahi
The Forum Finance Group	Egon Vorfeld
Tramondo Investment Partners	Raphael Müller
Valterna	Ivo Roos
Woodman Asset Management	Patrick Ferrari
Zugerberg Finanz	Maurice Pedernana

UNITED KINGDOM

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M&A: TMT

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Kim Posnett
J.P. Morgan	Michael Batula, Nick Denman
Qatalyst Partners	Salvatore Arcarese
EXCELLENT	
1 Barclays	Alex Evans
Morgan Stanley	Dominique Cahu
2 Bank of America Merrill Lynch	Alexandre Gafsi
Ernst & Young	Will Fisher
Houlihan Lokey	Phil Adams
Raymond James Financial	Stuart Sparkes

M&A: HEALTHCARE & PHARMACEUTICALS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Barclays	Jim Birchenough
Citigroup	Cyril Besseddik
Goldman Sachs	Anthony Gutman
J.P. Morgan	Henry Capper
Morgan Stanley	Obaid Mufti
EXCELLENT	
Bank of America Merrill Lynch	Simon Ives, Kieran Whitty
Centerview Partners	Andrew Rymer
Evercore	Chris Whittaker, Simon Elliott
Guggenheim	Nicholas Riddle, Ben Thorpe
Lazard	Michele Colocci, Eric Stewart
Rothschild & Co.	Dominic Hollamby
HIGHLY RECOMMENDED	
Houlihan Lokey	Rainer Hepberger
Jefferies	Ashwin Pai, Michael Jüngling
Piper Jaffray	Richard Singh

M&A: RETAIL & CONSUMER GOODS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Bank of America Merrill Lynch	Pablo Bowen
Barclays	Matt Hammerstein
Citigroup	Susan Shakespeare
Crédit Suisse	Alexis Turcas
Goldman Sachs	Andre Kelleners
Jefferies	James Grzinic
EXCELLENT	
BNP Paribas	Anne Marie Verstraeten
Morgan Stanley	Nick Bishop
Rothschild & Co.	Toby Cohen
HIGHLY RECOMMENDED	
HSBC	Taylan Turan
Nomura Holdings	Michael Mackinnon

M&A: INDUSTRIALS

Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Goldman Sachs	Eduard van Wyk
J.P. Morgan	Richard Crozier
EXCELLENT	
BofA Securities	Richard King
Citigroup	Enrico Prato
Lazard	Edward Earlam

**PRIVATE EQUITY****Best Investment Banks**

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
LEADING	
Bank of America Merrill Lynch	Preveen Samarasinghe
Barclays	Tim Sherwood
Citigroup	Pedro Lami
Goldman Sachs	Harry Wilson, Christian Welling
J.P. Morgan	Mark Hempstead
EXCELLENT	
Deutsche Bank	Fabrizio Campelli
Jefferies	Philip Noblet
Morgan Stanley	David Miller
Rothschild & Co.	Seif Khoufi, Samuel Offer
HIGHLY RECOMMENDED	
Houlihan Lokey	Andy Lund
HSBC	James Cundy
KPMG	Naveen Sharma,
Lazard	Nadira Huda
Nomura Holdings	Konstantin R.
UBS Investment Bank	Marc Wursdorfer
RECOMMENDED	
Jamieson Corporate Finance	Tom Burton
Macquarie Group	Adam Joseph, Nick Patrick
RBC Capital Markets	Josh Critchley

ACQUISITION FINANCE

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
1 Kirkland & Ellis	Stephen Lucas, Ian Barratt, Christopher Shield
Latham & Watkins	Sam Hamilton, Stephen Kensell, Ross Pooley
2 A&O Shearman	Nicholas Clark, Denise Gibson
Clifford Chance	David Robson, Michael Bates, Robert Lee
Linklaters	David Irvine, Oliver Scealess
Weil, Gotshal & Manges	Chris McLaughlin, Tom Richards, Paul Stewart
EXCELLENT	
Freshfields Bruckhaus Deringer	Simone Bono, Christopher Davis, Alex Mitchell
Milbank	Suhrud Mehta
Simpson Thacher & Bartlett	Shahpur Kabraji, Stephen Short
White & Case	Jeremy Duffy, Gareth Eagles, Colin Harley
HIGHLY RECOMMENDED	
Ashurst	Martyn Rogers
Hogan Lovells	Penny Angell
Paul Hastings	Ross Anderson, Mo Nurmohamed
Proskauer Rose	Alex Griffith, Faisal Ramzan
RECOMMENDED	
1 Debevoise & Plimpton	Alan Davies, Pierre Maugüé, Thomas Smith
Macfarlanes	Andrew Perkins
Ropes & Gray	Michael Kazakevich
Skadden, Arps, Slate, Meagher & Flom	Pete Coulton, Clive Wells
Travers Smith	Matthew Ayre
2 Addleshaw Goddard	Alex Dumphy
Baker McKenzie	Matthew Cox
Dechert	Philip Butler, John Markland, David Miles
DLA Piper	Toby Barker
Slaughter and May	Matthew Tobin
Willkie Farr & Gallagher	Ashley Young

**BANKING & FINANCE****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Denise Gibson, Simon Roberts
Clifford Chance	Michael Bates
Linklaters	Oliver Edwards, Toby Grimstone, Philip Spittal
EXCELLENT	
1 Ashurst	Nicholas Moore, Tim Rennie
Kirkland & Ellis	Stephen Lucas, Christopher Shield
Latham & Watkins	Stephen Kensell, Dominic Newcomb, Jayanthi Sadanandan
2 Freshfields Bruckhaus Deringer	Alex Mitchell
Herbert Smith Freehills	Gary Hommel, Will Nevin, Kristen Roberts
Simpson Thacher & Bartlett	Nicholas Shaw, Stephen Short
Slaughter and May	Edward Fife
HIGHLY RECOMMENDED	
CMS	Patrick Donegan, Rita Lowe
Hogan Lovells	Paul Mullen
Mayer Brown	Stuart Brinkworth, Alex Dell, Dominic Griffiths
Milbank	John Dewar, Suhrod Mehta
Simmons & Simmons	James Bresslaw, Helen Hagan
Skadden, Arps, Slate, Meagher & Flom	Pete Coulton, Clive Wells
Weil, Gotshal & Manges	Tom Richards
White & Case	Jeremy Duffy, Gareth Eagles, Colin Harley
RECOMMENDED	
1 Baker McKenzie	Matthew Dening, Benjamin Bierwirth, Philip Annett
Dentons	Jill Barraclough-Morrow, Edwin Bellamy, Francesca Bettermann
Eversheds Sutherland	Nick Swiss
Macfarlanes	Andrew Perkins
Pinsent Masons	Martin Bishop
Proskauer Rose	Daniel Hendon, Faisal Ramzan
Ropes & Gray	Michael Kazakevich
Travers Smith	Matthew Ayre
2 Addleshaw Goddard	Peter Crichton, Steve Mackie
Cleary Gottlieb Steen & Hamilton	Simon Jay, Glen Scarcliffe
Dechert	David Miles
DLA Piper	Toby Barker, Matt Christmas, Mark Dwyer
Norton Rose Fulbright	Nick Grandage
Paul Hastings	Ross Anderson

DEBT CAPITAL MARKETS (DCM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Jonathan Melton, Tom Grant
Clifford Chance	Simon Sinclair, Matt Fairclough
Linklaters	Ben Dulieu, Elaine Keats, Carson Welsh
White & Case	Neha Saran, Melissa Butler, Richard Pogrel, Ian Clark, Stuart Matty
EXCELLENT	
Cleary Gottlieb Steen & Hamilton	David Gottlieb, Sebastian Sperber
Freshfields Bruckhaus Deringer	Peter Allen, Duncan Kellaway
Herbert Smith Freehills	Amy Geddes
HIGHLY RECOMMENDED	
1 Ashurst	Anna Delgado, Scott Chatterton
Sidley Austin	David Howe
Skadden, Arps, Slate, Meagher & Flom	Danny Tricot
Slaughter and May	Matthew Tobin, Caroline Phillips
Sullivan & Cromwell	Chris Beatty, Vanessa Blackmore
2 Baker McKenzie	Adam Farlow
Cravath, Swaine & Moore	George Stephanakis, Philip Boeckman
Davis Polk & Wardwell	Reuven Young, Leo Borchardt, Connie Milonakis
Dentons	David Cohen, Nick Hayday
DLA Piper	Mark Dwyer, Tony Lopez
Latham & Watkins	Lene Malthasen, David Stewart
Morgan, Lewis & Bockius	Carter Brod, Bruce Johnston
Norton Rose Fulbright	Peter Young
Simmons & Simmons	Piers Summerfield
RECOMMENDED	
1 Addleshaw Goddard	Beth Collett
Akin	Robert Aulsebrook
Dechert	Patrick Lyons
Hogan Lovells	Andrew Carey, James Doyle, Kit Johnson
Mayer Brown	Robert Flanigan, James Taylor
Morrison & Foerster	Brian Bates, Scott Ashton
Pinsent Masons	Edward Sunderland
2 Arnold & Porter	Jeremy Willcocks
CMS	Michael Cavers, Will Dibble
Jones Day	John Phillips
O'Melveny & Myers	Andrew Weiler
Paul Hastings	Mei Lian



EQUITY CAPITAL MARKETS (ECM)

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	David Broadley, James Roe, Adam Wells
Clifford Chance	Adrian Cartwright, Simon Thomas
Linklaters	Jason Manketo, Pam Shores
EXCELLENT	
1 Latham & Watkins	Christopher Horton, James Inness
White & Case	Inigo Esteve, Jonathan Parry, Laura Sizemore
2 Freshfields Bruckhaus Deringer	Julian Makin
Slaughter and May	Rebecca Cousin
HIGHLY RECOMMENDED	
1 Ashurst	Nicholas Holmes, Stuart Rubin, Jennifer Schneck
Davis Polk & Wardwell	Simon Witty
Herbert Smith Freehills	Mike Flockhart, Tom O'Neill
Skadden, Arps, Slate, Meagher & Flom	Danny Tricot
Travers Smith	Andrew Gillen
2 Addleshaw Goddard	Nick Pearey
Dentons	Nik Colbridge, Neil Nicholson
DLA Piper	Alex Tamlyn
Eversheds Sutherland	Stephen Nash
Fieldfisher	Neil Matthews
Gowling WLG	Charles Bond
Osborne Clarke	Jonathan King
Pinsent Masons	Julian Stanier
Simmons & Simmons	Colin Bole
Stephenson Harwood	Tom Nicholls
RECOMMENDED	
Baker McKenzie	Adam Farlow
Cleary Gottlieb Steen & Hamilton	David Gottlieb, Sebastian Sperber
CMS	Alasdair Steele
Cooley	Claire Keast-Butler
Dechert	Patrick Lyons
Gibson, Dunn & Crutcher	Christopher Haynes, Steve Thierbach
Greenberg Traurig	Andrew Caunt
Hogan Lovells	Jonathan Baird, Daniel Simons
Macfarlanes	Richard Burrows
Mayer Brown	Kate Ball-Dodd, Robert Flanigan
Norton Rose Fulbright	Raj Karia
Reed Smith	Delphine Currie
Sullivan & Cromwell	Vanessa Blackmore, Oderisio de Vito Piscicelli, John Horsfield-Bradbury, Evan Simpson

RESTRUCTURING & INSOLVENCY

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
A&O Shearman	Katrina Buckley, Kevin Heverin, Stephen Mathews
Akin	James Roome, Barry Russell, James Terry
Clifford Chance	Philip Hertz, Iain White
Kirkland & Ellis	Kon Asimacopoulos, Partha Kar, Sean Lacey
Latham & Watkins	Bruce Bell, Yen Sum
Linklaters	Tony Bugg, Richard Bussell, Rebecca Jarvis, Nick Le Masurier
Weil, Gotshal & Manges	Neil Devaney, Andrew Wilkinson
EXCELLENT	
Freshfields Bruckhaus Deringer	Ken Baird, Richard Tett
Milbank	Yushan Ng
Slaughter and May	Ian Johnson
White & Case	Christian Pilkington
HIGHLY RECOMMENDED	
Ashurst	Giles Boothman
Hogan Lovells	Tom Aistle
Mayer Brown	Michael Fiddy, Amy Jacks, Devi Shah
Sidley Austin	Jifree Cader, Mark Knight
RECOMMENDED	
1 CMS	Martin Brown
Dentons	Neil Griffiths
Herbert Smith Freehills	John Whiteoak
Jones Day	Ben Larkin
Macfarlanes	Jat Bains
Paul Hastings	Mei Lian
Pinsent Masons	Steven Cottee
Sullivan & Cromwell	Christopher Howard
2 Addleshaw Goddard	Ged Barnes, Fraser Ritson
Dechert	Adam Plainer
DLA Piper	Christian Parker
Fried, Frank, Harris, Shriver & Jacobson	Ashley Katz
Norton Rose Fulbright	James Stonebridge
Simpson Thacher & Bartlett	Adam Gallagher, James Watson
Skadden, Arps, Slate, Meagher & Flom	Peter Newman
Willkie Farr & Gallagher	Graham Lane

**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Freshfields Bruckhaus Deringer	Paul Davison, David Haworth
Macfarlanes	Mark Baldwin, Damien Crossley, Ashley Greenbank
Slaughter and May	Steve Edge, Mike Lane, William Watson
EXCELLENT	
1 A&O Shearman	Lydia Challen, Vimal Tilakapala, Christopher Harrison, Charles Yorke
Kirkland & Ellis	Alexander Cox, Mavnick Nerwal
2 Baker McKenzie	Alex Chadwick, Mark Delaney
Clifford Chance	David Harkness, Chris Davies
Linklaters	Lynne Walkington
HIGHLY RECOMMENDED	
Ashurst	Nicholas Gardner
Bryan Cave Leighton Paisner	Elizabeth Bradley
Herbert Smith Freehills	William Arrenberg, Howard Murray
Hogan Lovells	Elliot Weston, Karen Hughes
Norton Rose Fulbright	Dominic Stuttaford, Matthew Hodkin
Skadden, Arps, Slate, Meagher & Flom	James Anderson
Travers Smith	Emily Clark, Russell Warren
RECOMMENDED	
Addleshaw Goddard	Justine Delroy
CMS	Aaron Fairhurst, Stephen Hignett
Dentons	Alex Thomas
Eversheds Sutherland	Ben Jones
Gibson, Dunn & Crutcher	Sandy Bhogal
Latham & Watkins	Sean Finn, Helen Lethaby, Karl Mah
Proskauer Rose	Robert Gaut
Simmons & Simmons	Darren Oswick
Simpson Thacher & Bartlett	Mark Kingstone
Weil, Gotshal & Manges	Jenny Doak, Oliver Walker
VALUABLE PRACTICE	
Akin	Mohammed Natha
Cooley	Natasha Kaye, David Wilson
Debevoise & Plimpton	Matthew Saronson, Richard Ward
DLA Piper	Ben Brown, Richard Woolich
Fried, Frank, Harris, Shriver & Jacobson	Nick Thornton
Goodwin Procter	Laura Charkin
Mishcon de Reya	Jonathan Legg, John Skoulding
Pinsent Masons	Eloise Walker
Ropes & Gray	Brenda Coleman
Sidley Austin	Oliver Currall
Stephenson Harwood	Kate Worthington
White & Case	Will Smith

INVESTMENT FUNDS

Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
LEADING	
Kirkland & Ellis	Richard Watkins, Anand Damodaran, Amala Ejikeme, Andrew Shore
Simpson Thacher & Bartlett	Gareth Earl, Jason Glover, Robert Lee, Dan Lloyd, Seema Shah
EXCELLENT	
Clifford Chance	Gerard Saviola, Alexandra Davidson
Debevoise & Plimpton	Geoffrey Kittredge
Fried, Frank, Harris, Shriver & Jacobson	Kate Downey, Mark Mifsud
Goodwin	Michael Halford, Ajay Pathak
Proskauer Rose	Nigel van Zyl, Bruno Bertrand-Delfau
HIGHLY RECOMMENDED	
1 Akin	John Daghlian, Daniel Quinn
Ashurst	Piers Warburton, Nick Goddard
Latham & Watkins	Nick Benson
Macfarlanes	Stephen Robinson, Stephen Ross
Weil, Gotshal & Manges	Edward Gander
2	
Dechert	Gus Black
Hogan Lovells	Nicholas Holman
Linklaters	Matthew Keogh
Sidley Austin	Oren Gertner, Leonard Ng, Thomas Thesing, Rupert Wall
Stephenson Harwood	Gabriel Boghossian, Jonathan Pittal
Willkie Farr & Gallagher	Solomon Wifa
RECOMMENDED	
A&O Shearman	Matthew Huggett
Baker McKenzie	James Burdett
Herbert Smith Freehills	Tim West
Morgan, Lewis & Bockius	Simon Currie
Paul Hastings	Diala Minott, Christian Parker, Duncan Woollard
Reed Smith	Panos Katsambas
Ropes & Gray	Thomas Alabaster
Schulte Roth & Zabel	Josh Dambacher, Christopher Hilditch

**EXPERT
INSIGHTS
2024-'25**

Interview with **Ishtar Sancho, A&O Shearman** 264

Successfully navigating Spain's tax regulations demands attention to evolving legislative and policy trends



Interview with
ISHTAR SANCHO
partner, **A&O SHEARMAN**

"Spain's strategic location position our country as an attractive location for holding structures within international groups"

Ishtar Sancho discusses key factors for businesses navigating Spain's tax regulations, focusing on how recent reforms and global tax trends are reshaping corporate strategies and influencing the evolving Spanish tax landscape. She also breaks down the nuances of Spain's tax regime for foreign investors and offers strategies for managing these complexities effectively.

LEADERS LEAGUE: What are the key considerations for businesses when navigating Spain's tax regulations?

Ishtar Sancho: Navigating Spain's tax regulations in the current environment requires businesses to be acutely aware of emerging trends and upcoming changes that are reshaping the (national and international) fiscal landscape.

One of the topics at the forefront is the impending implementation of the global minimum tax directive, part of the OECD's two-pillar solution to address tax challenges arising from the digitalization of the economy.

The evolving landscape of environmental taxation represents another relevant area, as Spain has introduced new environmental taxes and is considering further measures as part of its commitment to sustainability and alignment with EU green initiatives.

Spain's approach to tax incentives is also evolving, with a growing emphasis on promoting innovation and attracting strategic investments, as evidenced by the expansion of tax credits for R&D and technological innovation. This shift offers significant opportunities for businesses, which should explore how these tax incentives align with their innovation strategies.

Simultaneously, transparency and reporting requirements continue to intensify, with the implementation of DAC7 extending reporting obligations to digital platforms and the upcoming transposition of DAC8 focusing on crypto-assets, requiring businesses to ensure their systems and pro-

cesses are equipped to meet these new reporting standards.

A critical consideration for businesses operating in Spain is the increasingly aggressive stance of the Spanish tax authorities, marked by a notable shift towards more rigorous enforcement and a restrictive interpretation of tax legislation. The resulting increase in tax disputes, many of which ultimately require resolution through contentious-administrative courts, which requires companies to balance compliance with assertive defense of their legitimate tax positions, all while maintaining a constructive dialogue with increasingly assertive Spanish tax authorities, requiring not only technical expertise but also strategic foresight and a readiness to engage in robust defense of tax positions when necessary.

In short, successfully navigating Spain's tax regulations demands attention to evolving legislative and policy trends, a keen awareness of the enforcement landscape, and a comprehensive strategy that encompasses proactive engagement with the Spanish tax authorities, including seeking advance binding rulings where possible, while also preparing for the possibility of protracted disputes and factoring this into risk management and financial planning strategies.

How can companies effectively manage their tax risks in light of the evolving regulatory environment?

In the face of Spain's rapidly evolving tax regulatory environment, companies must adopt a comprehensive and proactive approach to tax risk management that integrates robust governance structures,

advanced technology solutions, and strategic engagement with the Spanish tax authorities.

In response to the increasing emphasis on transparency and disclosure in Spain's tax system, enhanced documentation practices must be prioritized, particularly in areas such as transfer pricing, where the Spanish tax authorities have intensified their scrutiny.

The digitalization of Spain's tax administration necessitates significant investment in tax technology solutions.

Proactive engagement with the Spanish tax authorities represents another key pillar of effective tax risk management in Spain, with the Spanish tax administration showing openness to cooperative compliance approaches.

Regular and comprehensive risk assessments are indispensable in Spain's dynamic tax environment. Companies should establish processes for staying informed about legislative changes and their potential impact.

By adopting this multifaceted approach to tax risk management, entities can navigate the complexities of Spain's evolving tax landscape more effectively, not only minimizing risks and ensuring compliance but also positioning themselves to optimize their tax positions and contribute to overall business value creation in a responsible and sustainable manner.

Is Spain's tax regime favourable for foreign investment?

Spain's tax regime presents a nuanced landscape for foreign investment, offering a blend of attractive incentives and potential challenges that warrant careful consideration by international investors, with its overall attractiveness depending on the specific circumstances and sector of the investor. One of the most compelling aspects of Spain's tax regime for foreign investors is its extensive network of double tax treaties, encompassing agreements with over 102 countries, which facilitates international operations by mitigating double taxation and often reducing withholding tax rates on cross-border payments, significantly enhancing the efficiency of global structures with Spanish entities. Additionally, the Spanish holding company regime, known as ETVE Regime (*Entidad de Tenencia de Valores Extranjeros*), offers

tax advantages for Spanish resident companies whose corporate purpose includes holding and managing shares of foreign companies.

Spain's commitment to fostering innovation is evident in its generous R&D tax credit system, which offers credits of up to 42% of qualifying expenses, making it one of the most competitive incentives in Europe and particularly attractive for foreign investors in technology intensive sectors.

Nonetheless, potential foreign investors must also navigate certain challenges within the Spanish tax system, including the standard corporate tax rate of 25%, which, while competitive within the EU, is higher than rates offered by some other European jurisdictions that actively pursue foreign investment. Moreover, Spain has implemented and applies very robust anti-tax avoidance measures, including strict controlled foreign corporation rules and the adoption of the EU's anti-tax avoidance directives.

Recent developments, such as the introduction of the digital services tax and the impending implementation of the global minimum tax, underscore the dynamic nature of Spain's tax environment and the need for foreign investors to stay abreast of ongoing changes in the tax landscape. Furthermore, the increasingly aggressive stance of Spanish tax authorities, characterized by more rigorous enforcement and a restrictive interpretation of tax legislation, creates a challenging environment where foreign investors may find themselves having to defend their tax positions through lengthy and costly litigation processes, often escalating disputes to the contentious-administrative jurisdiction to secure fair treatment and protection of their rights.

In summary, while Spain's tax regime offers significant advantages for foreign investors, particularly in sectors such as technology, R&D and real estate, its favorability is best evaluated on a case-by-case basis, taking into account the full spectrum of tax and non-tax factors that influence investment decisions. Spain's strategic location, skilled workforce and membership in the EU further enhances its attractiveness, but careful planning and consideration of specific business circumstances are essential to fully leverage the benefits of the Spanish tax system while navigating its complexities. ♦

"Navigating Spain's tax regulations requires businesses to be aware of emerging trends and upcoming changes that are reshaping the national and international fiscal landscape"

"Maintaining an open and transparent dialogue with tax authorities can be instrumental in managing areas where the interpretation or application of new regulations may not yet be fully settled"

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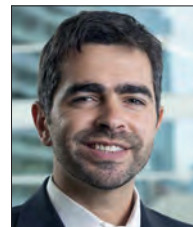
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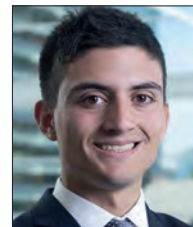
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POSITIONING

Providence Capital is an independent Corporate Finance and M&A Advisory firm, which combines a unique set of experience acquired in leading international and local investment and corporate banks, as well as other financial institutions, adding:

- More than US\$ 15.0 billion in successfully closed investment banking transactions
- More than 55 M&A completed complex transactions
- More than 50 Debt structuring and restructuring transactions
- Over 80 corporate valuations including complex fairness opinions (including Peritajes), M&A related valuations, and other purpose-based valuations (IFRS, investment funds, other)
- Local and cross-border transactions involving local and international financial and strategic investors
- Deep understanding of a wide range of key industries in Chile, including energy, infrastructure, industrial, food, agribusiness, real estate, retail, technological, and business and financial services, among other.
- Broad local and international network with financial and strategic investors.
- Global alliance providing direct access to global markets, including business partners in Brazil, Colombia, the US, France, Germany, Italy, the Nordics, the Netherlands, China, Japan, and India.
- Direct business experience in Chile, Peru, Colombia, Argentina, Ecuador, Uruguay and Bolivia.

Providence Capital renders personalized best-in-class advise to both corporate clients and shareholders, providing the following advisory services:

- Sell-side M&As: involving total or partial sale of companies or assets, including the addition of financial and/or strategic partners
- Buy-side M&As: involving total or partial acquisition of companies or assets
- Mergers, Joint Ventures, Strategic Alliances
- Debt structurings, including complex Project Finance transactions
- Financial restructurings, including renegotiation of complex local and international debt structures
- Capital raisings: new DEBT and/or EQUITY raising in the private and/ or public markets
- Valuations: valuation of companies, business lines or assets, based on complex state-of-the-art valuation methodologies

BUSINESS

- Corporate Finance Advisory
- M&A Advisory
- Debt Advisory
- Joint Ventures
- Capital Raising: Debt & Equity, Financial Restructurings y Valuation Reports & Fairness Opinions
- Valuations / Peritajes



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POSITIONING

Accuracy is a wholly independent international consulting firm providing advice to company management and shareholders for their strategic or critical decisions, notably in transactions, disputes and crises.

Accuracy's strength is to connect strategy, facts and figures. Our teams are international and multicultural, combining various skills to provide bespoke services to our clients. We recruit our consultants from the best.

Accuracy is present in 13 countries in Europe, North America, Asia, Middle East and Africa and leads engagements all over the world.

CORPORATE STRATEGY & FINANCE

For your corporate strategy and finance needs, we believe that a rigorous, data-driven and fact-based approach is the best way to provide you with the necessary information to make your decisions. Our panel of professionals, with various backgrounds and expertise ranging from strategy consultants and financial modellers to data scientists and valuation experts, among others, can assist you in managing and implementing your corporate and portfolio strategies.

We can also support you in your financial planning and financial strategy, including in specialist areas such as providing assistance in preparing an IPO or designing and improving programmes to create value in your business. Take a look below at some of the areas where we can assist you.

BUSINESS

Transactions:

- M&A & financing
- Valuation & investments
- Post-merger integration

Disputes:

- Regulatory
- Litigation
- Arbitration

Strategy & business change:

- Business & finance strategy
- Project advisory
- Data & digital transformation

Crises:

- Recovery
- Restructuring
- Investigation & forensic services

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Clemens Völkl

POSITIONING

We support our clients in all matters of business law with our highly qualified team. In our areas of expertise we are one of the leading law firms in Austria. Our work always focuses on your goals. We place particular emphasis on the personal contact between the partners and our clients.

We think outside the box, are interested not only in law but also in the economic, organizational and technical factors, and always keep an eye on the overall strategy. For large and international projects we can access networks of proven specialists in Austria and worldwide.

Banking & Finance

We advise credit institutions, insurers, securities firms and payment service providers as well as other licensed legal entities on all issues of contract and supervisory law and financial market law. We assist lenders and borrowers in structuring purpose-driven financings, negotiating financing arrangements, and structuring collateral and restructurings.

In the field of supervisory law, financial market participants continuously draw on our special experience. The focus of our regulatory activities is on advising and representing clients before supervisory authorities (ECB/FMA/OeNB). Our activities include, among others, advice on governance, product launch and product development processes, assistance in on-site audits, outsourcing and digitalization projects, reorganizations and bank resolution, deposit insurance law, money laundering law and compliance, and representation in administrative and administrative criminal proceedings.

In terms of contract law, we support our clients in particular in the areas of IT, outsourcing and digitalization, sustainable finance, drafting of general terms and conditions and contracts, restructuring, liquidation and restructuring advice. We also advise and represent our clients on special issues with a regulatory impact, such as managerial service law. We are one of the most recognized law firms in the field of financial market law litigation and regularly represent clients in disputes relating to investor law (e.g., defense against class actions or representation of institutional investors) or interest rate adjustment clauses.

BUSINESS

- Banking and Finance
- Insurance and Reinsurance
- Litigation and arbitration
- Corporate and commercial law
- Construction and real estate law
- IT and digitalisation
- Professional liability and manager liability

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POSITIONING

Andersen is a full-service law firm specializing in corporate law, real estate and construction law, and administrative law.

Providing strategic and sustainable solutions goes hand in hand with our client-oriented and pragmatic approach.

We enjoy thinking creatively and out-of-the-box with our clients to help them realize their projects in a targeted, proactive, and effective way, and to solve any obstacles that arise in the process.

We believe it is important to become fully acquainted with the company and sector of our client, which enables us to think strategically together. Our client portfolio and expertise range from small and medium-sized enterprises to listed companies and entrepreneurs, active worldwide and in the most diverse sectors, as well as government services and other administrations.

The diversity of our team allows us to better understand our clients and their concerns, assist them in a wide range of matters, and offer services in 8 different languages.

Andersen is an evolving law firm, always seeking to optimize service and efficiency by using the latest technologies.

Finance, Restructuring & Tax

Andersen advises Belgian and foreign financial institutions on financial law issues, but also on the full spectrum of regulatory proceeding relating to their Belgian business activity, and assist them in their dealings with prudential authorities.

In addition, Andersen's insolvency law team has extensive experience in assisting businesses facing financial difficulties or that aim to liquidate their company. Not only for the distressed company itself, but also for interested third parties, such as creditors, sponsors, parent companies, investors and business partners. Our Finance and Banking team has a strong expertise in :

- General banking, finance and security advice
- Acquisition/leveraged finance
- Financial operations
- Stock quoted companies
- Private equity and venture capital :
 - Structuring and restructuring of investment funds: real estate and construction funds, venture capital funds, private equity funds, alternative financing platforms, start-up funds, crowdfunding, etc.
 - Advising on fund raising and investment activities: corporate finance, project finance, intellectual property finance, leasing, regulatory

Our insolvency law team can assist you with :

- Restructuring of debt and loans
- Corporate rescue and revitalisation without initiating insolvency proceedings
- Distressed debt trading
- Bankruptcy and compulsory liquidation
- Individual and company voluntary arrangements
- Voluntary liquidation

BUSINESS

- Corporate Law and M&A
- Commercial and Economic Law
- Insolvency Law
- Finance and Banking
- Employment Law
- Construction Law
- Real Estate, Renting and Co-ownership
- Liability and Insurance
- Administrative Law and Public Procurement
- Urbanism and Environmental Law
- IP - Data Protection Law
- Tax Law
- Litigation and Arbitration
- Sustainability
- Sports Law
- Art Law

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POSITIONING

We are Strelia, a leading multiservice independent Belux law firm, founded in 2013. With approximately 50 lawyers, we have been advising our clients for more than a decade in a broad range of legal service offerings. Our lawyers are internationally recognized as leading experts. Our firm is known for its pursuit of professional excellence and spirit of innovation. We combine the advantages of a top-tier law firm, adhering to global standards in terms of its level of service and high quality of work with those of a boutique firm, offering flexibility, proximity, responsiveness, and cost management. We take a personal approach and strive toward long-term commitments with our clients. These personal relationships are highly appreciated by our clients.

Our mission is to work in a responsible manner and empower people and organizations. Our commitment to diversity, equity, and inclusion is embedded in our firm's DNA. Our flexibility, creativity and open-mindedness allow our teams to look at issues from diverse perspectives. This approach contributes to added value and facilitates the achievement of our clients' objectives through innovation. It strengthens not only our relationships among team members but also with our clients.

Banking & Finance

Strelia's banking & finance team provides comprehensive banking and securities advice as well as assistance in litigation and in contacts with supervising authorities to Belgian and foreign financial and insurance institutions and corporate clients. Our team advises financial institutions, investment funds, insurance companies, asset managers, private equity investors and corporate borrowers in their day-to-day transactions and with respect to judicial and disciplinary procedures.

Tax

Our tax team has more than 20 years of experience in the tax field in advising national and international clients and covers most areas of tax law, with a specific focus on tax rulings, M&A and corporate restructuring, international tax planning, real estate transactions, and tax litigation. Our small but efficient tax team also provides supports to our clients' corporate and M&A transactions.

BUSINESS

Main expertises:

- Corporate / M&A
- Banking & Finance
- Dispute Resolution
- Commercial Law
- Tax

- Restructuring & Insolvency
- Employment & Benefits
- Competition, Regulatory and Foreign Investment
- Real Estate & Administrative Law

SECTORS

- Banks & Financial Institutions
- Chemicals
- New Technologies
- Energy & Natural Resources
- Healthcare, Pharma and Life Sciences
- Hotels & Leisure
- Infrastructure, Transport and Logistics

- Insurance
- Investment Funds & Asset Management
- Not-For-Profit Organisations
- Private Equity and Venture Capital
- Real Estate & Construction
- Retail
- Sports
- Telecom and Media

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POSITIONING

White & Case is an international law firm that serves companies, governments and financial institutions. Our long history as both a global firm and a top tier legal practice in Belgium means we are uniquely placed to help our clients resolve their most complex legal challenges wherever they are.

Our Banking, Finance and Capital Markets department sits within our Transactional Practice and concentrates the firm's well-rounded expertise in transactional finance and financial regulation. Our team mainly advises a wide range of banks, credit funds, alternative capital providers, sponsors and corporations on direct lending, acquisition & leveraged finance, holdco PIK financing and debt and equity capital market transactions. Over the years, our team earned the reputation of being among the very best in the Benelux market.

Our Restructuring and Insolvency team benefits from an outstanding reputation for its expertise in high-profile restructuring and insolvency cases and is regarded as one of the leading insolvency practices in Belgium for many years. We have unparalleled experience in advising debtors and lenders to restructure in distressed debt situations, in advising lenders and other creditors in bankruptcy cases, in defending directors, shareholders, or lenders when facing liability claims from other creditors, trustees or receivers, and more. Building on our international experience, our practice is also the pioneer on the Belgian market in assisting leading professional investors in acquiring portfolios and individual distressed assets with a view to restructure and create value. We routinely handle restructuring and insolvency matters with multiple simultaneous procedures taking place in several countries.

BUSINESS

- Corporate and Mergers & Acquisitions
- Private Equity
- Asset Finance
- Antitrust/Competition
- Capital Markets
- Commercial Litigation
- Debt Finance
- Financial Restructuring and Insolvency
- Financial Services Regulatory
- Project Development and Finance
- Regulatory & Compliance
- Tax

Our values

At White & Case, our culture comes to life through three core values :

Pioneering

We seize opportunities to innovate and grow

United

We are one firm with a shared sense of purpose

Human

We care about each other and the world around us

These are the concepts that shape our distinctive culture and differentiate us from others.

They capture the unique spirit of our Firm, and guide the behaviours that enable us to deliver on the promises.

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Indacochea & Asociados, Abogados (IA) is a leading law firm in Bolivia with over 33 years of experience. Our unique collaboration, innovation, and efficiency model has allowed us to excel in business generation and provide strategic and innovative legal advice.

Our team consists of highly skilled professionals in various areas, enabling us to offer solutions to complex and significant legal matters. We deeply understand the industries driving the Bolivian and global economies.

Based in Santa Cruz de la Sierra, Bolivia's main commercial hub with collaborators throughout, we provide legal advice in key areas such as Corporate, Banking and Finance, Energy and Hydrocarbons, Labor, IT-IP, Dispute Resolution, Startup and Tax Law. Our fully integrated lawyers ensure robust and efficient representation for important national and international clients.

At IA, we are an innovative player in the Bolivian legal landscape, standing out for being at the forefront of our clients' changing needs. Our focus is on personalized advice, alternative fee arrangements as well and digital solutions that generate business opportunities. Through our LegalTech unit, we develop digital tools specialized in the legal sector to provide greater efficiency and reduce costs and margins of error.

Our commitment to innovation and excellence drives us to lead in the use of technology to meet market demands and be a benchmark in the Bolivian legal profession. We are committed to continue evolving, taking advantage of all the benefits that digitalization offers to provide quality service to our clients.

Dedicated to investing in its people and clients IA has an ambitious plan to accelerate the professional performance of its lawyers. Few firms can match IA's extraordinary client service offered by its talented lawyers with solid academic backgrounds and top-level advice while offering a challenging work environment and equal opportunities for all employees.

Indacochea & Asociados' vision is to continue leading in the legal profession, offering strategic and innovative solutions to our clients and making a positive impact on their businesses and society at large. We stand out as liquid lawyers, agile and prepared to face the challenges of the new legal world, supported by technology as our strategic partner in delivering efficient and effective legal solutions.

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BUSINESS


- Corporate/M&A
- Banking and Finance
- Energy and Natural Resources
- Tax
- Real Estate
- Administrative Law
- Labor
- Litigation y Arbitration
- IT-IP
- Startups

 Top Advisors Directory
LAW FIRMS

 Country
BRAZIL

ALMA LAW

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e Monteiro Advogados

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04506-000

www.almalaw.com.br



Luciana Lira Aguiar

Alexandre Luiz Moraes
do R. Monteiro

Francisco Lisboa
Moreira

Luiza Rangel de Moraes

POSITIONING

We are Luciana, Alexandre and Francisco, founders of Alma Law. We work together since 2017 and understood that combining our academic and professional backgrounds with our values would result in a very innovative Law Firm.

Alma Law was born from a combination of both Tax and Corporate/Contract practices. We understand that such practices are profoundly related, and that legal advice has to be provided in a business-oriented model.

We value our people's individual projects, and because of that, we invest considerable time in teaching and pro bono activity. We also cherish the knowledge diversity provided by solid academic and professional experiences, and we use such experiences in finding the best solution for our clients.

We provide services in the Tax Consultancy (Corporate and Indirect Tax), Wealth Planning, Tax Litigation and Transfer Pricing. In Corporate Law, we provide Corporate Law advice, coordinating M&As, planning and contract negotiations in a wide range of subjects.

Legal services combined with efficiency and empathy

We combine our technical knowledge and professional experience with our own way of serving, listening, and understanding. We guarantee the best results, based on an integrated and transversal approach that puts the client and their challenges always at the center.

Joint construction, “win-win “ relationships and ethics

We seek long-term relationships based on ethics and transparency. Our proposal is aimed at “win-win” and joint construction. We want to be an ally in our clients' victories and ensure that they understand their importance in ours, building shared victories and acting as partners at crucial moments.

Wearing our clients' shoes

Our clients' moment is also ours. We want to be part of it, always with great dedication and availability.

Law is not an end in itself

We know that legal services are part of a larger, broader and more complex context, which is why we value the vision and business language present in our services, always combining with a deep legal knowledge.

BUSINESS

- Tax Advisory
- Tax Controversy
- Transfer Pricing
- Corporate/Contract
- M&A
- Corporate Governance
- Investment Funds
- Capital Markets
- Wealth Planning

OFFICES

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Theodoro Araújo



Décio Policastro



Camila Araújo



**Sylvio Fernando Paes de
Barros Júnior**



Tânia Mara Ferreira



**Ana Lúcia Pinke Ribeiro
de Paiva**



Fernanda Pereira Leite



Bruno Peixoto



Isabela Martins Xavier

POSITIONING

Araújo e Policastro Advogados has built a sound reputation as one of the most respected law firms in Brazil, with a long-standing reputation for excellence in various areas of legal practice.

Over 60 years of practice, founding partners Theodoro Araújo and Décio Policastro have been successful in keeping to the firm's original goal: providing its clients with the highest quality legal services in a professional, creative and practical manner. The person attention and hands-on involvement of the partners on the legal work have been one of the clients most appreciated aspects of the firm.

Araújo e Policastro is a full-service law firm with headquarters in the city of São Paulo, Latin America's main business and industrial center. The firm's core practices are international corporate law, contracts, M&A, tax and litigation, which are complemented by numerous specialty areas, including banking and capital markets, antitrust and cartel, infrastructure, energy, labour, healthcare and life sciences, wealth and succession planning, among others.

The firm has represented a large number of leading multinational companies which operate in several business areas, as dairy industry, alumina, chemical and petrochemical industry and trade, metallurgical, healthcare, automotive, banking, insurance, engineering, energy, agrobusiness and education.

The firm's attorneys have studied in the finest institutions in Brazil and many have also attended specialist courses or master of laws programs in the US and Europe, and worked for law firms abroad.

BUSINESS

- Corporate
- Mergers & Acquisitions and cross border transactions
- Assistance to foreign clients doing business in Brazil
- Structuring joint ventures / consortiums investments in infrastructure
- Banking, Finance and Capital Markets
- Tax
- Infrastructure, Regulatory and Public Law
- Privatizations and Concessions
- Energy, Oil and Gas, Mining and Natural Resources
- Roads and Airports
- Telecommunications
- Litigation and Arbitration
- Securities Litigation
- Family Law, Trusts and Succession Law
- Wealth and Estate Planning
- Labour
- International Trade
- Real Estate
- Environmental and Sustainability
- Healthcare and Life Science
- Data Protection
- Consumer Protection Law
- Intellectual Property and IT
- Sport and Entertainment

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CMA

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www.cmaalaw.com.br



Claudio Mandelblatt

Ilan Levacov

Carolinne Barcelos

Ananda Ulhoa

POSITIONING

The CMA law firm legally represents domestic and international companies. CMA has a dynamic, persistent, creative, highly qualified, and skilled team and provides customized services and legal services with excellence and agility related to the most varied business segments.

The significant investment in human and technological resources allows CMA to achieve the highest efficiency, combined with individualized and customized performance to meet its clients' demands. CMA can provide quick responses, combining legal sophistication to the specific and individual needs of each client. We aim to offer the most appropriate legal service for carrying out business safely and productively in a whole, intelligent, and exclusive way.

CMA has been active in large business and real estate transactions in Brazil in recent years. CMA's professionals work across several legal practices, encompassing transactions in the real estate, corporate, litigation, tax, and inheritance segments. Our focus: Offer legal excellence through agile, ethical, and objective performance to provide clients with safe, efficient, exclusive, and creative solutions.

BUSINESS

- Legal consultancy for structuring an extensive range of real estate projects such as malls, real estate developments, cost-plus contracts, hotel developments, land subdivisions, housing complexes, condos, among others, including legal analysis to safeguard the legal security of the transaction, drafting of the relevant legal report, and advisory for the regularization of property ownership. The advisory services can extend to the drafting of a range of real estate contracts, such as construction contracts, condo regulations, draft contracts for investors, analysis and review of sales materials, and all that is necessary for the development of a real estate project;
- Drafting of the most varied real estate contracts, including lease, assignment of the right of use, assignment of land use rights, real estate lease, "sale-and-leaseback," "built to suit," and infrastructure contracts;
- Elaboration of purchase and sale instruments, exchange, payment in kind, mortgage, conditional sale of real estate property and land use right;
- Drafting of legal opinions on the most varied forms of property acquisition;
- Active performance with various bodies of Real Estate Registries, Notary Public Offices, Distributors, Public Registries, among others; and
- Organization of real estate debenture transactions, securitization of real estate receivables, Real Estate Credit Notes (CCIs), Bank Credit Notes (CCBs), and real estate investment funds.

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Ernesto Borges Neto

Flávia Santanna Benites

**Priscila Ziada Camargo
Fernandes**

POSITIONING

The Firm Ernesto Borges Advogados has a natural calling for Agribusiness, since the law firm was originally set-up in the State of Mato Grosso, a major large-scale meat and grain production center.

Throughout over 70 years of continuous operations, starting in the Midwestern region of the country, the firm Ernesto Borges has followed the evolution and professionalization of legal relations as a result of the prosperous activity involving Brazilian agribusiness, a segment accounting for the required balance of the domestic trade balance. Accordingly, the firm has gained relevant technical expertise on the most varied related topics, which is one of the differentials of our team of barristers.

Upon absorption of cutting-edge technologies and next-generation management methods, agribusiness brings authentic economic and social revolution, through the constant increase in production and productivity, and, above all, through expansion of human horizons and social demands.

In such a context, legal disputes and counsel claims gain increasing scale and complexity within our firm, requiring our professionals to perform in multidisciplinary manner, especially in the areas of civil, environmental, corporate, tax, commercial and financial counsel. Our expertise is required in order to meet the most varied demands of our clients, represented by the entire Agribusiness chain, large rural producers, the fertilizer, input, food, pesticide, implement and machinery industries, financial institutions, trading companies and the so representative union entities.

The firm operates as an effective partner of Agribusiness, having in-depth knowledge of its operational and legal specificities, always reaffirming its commitment towards contributing, increasingly, to ensure legal security for business.

The firm stands out in the following themes:

- Legal counsel on issues related to rural credit securities and alternative funding sources
- Debt Restructuring and Insolvency
- Collection of credits arising from agribusiness activities
- Dispute over rural property or land ownership
- Lease of rural area
- Analysis, review and modeling of Agro-industrial, logistics, storage and agricultural commodities agreements
- Negotiation and Intermediation
- Expert Reports related to Agribusiness Law
- Tax Advice
- Environmental Support

OFFICES

- Brasília - DF
- Campo Grande - MS
- Cuiabá - MT
- Goiânia - GO
- Manaus - AM
- Palmas - TO
- Porto Alegre - RS
- Porto Velho - RO
- São Paulo - SP

BUSINESS

- Administrative
- Agribusiness
- Banking
- Bankruptcy
- Company Restructuring
- Consumer
- Credit Recovery
- Energy
- Environmental
- Estate and Corporate Planning
- GDPR
- Healthcare
- Insurance
- Infrastructure
- Judicial and Arbitral Litigation
- Real Estate
- Telecommunications
- Tax

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Michel Viana



Ugo Freire



Daniel Farias



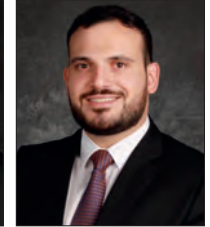
Gustavo Pereira



Saulo Pereira



Américo Ribeiro



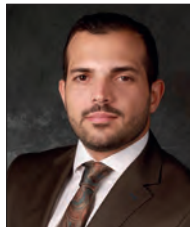
Nelson Nasser



Camila Migliano



Leandro Maués



Lucas Bombonato



Wanildo Torres

POSITIONING

FFV Advogados is a law firm established for 20 years with the purpose to assist its clients with quality, celerity and costomization, presenting creative and effective solutions to the issues submitted to its analysis. Furthermore, one of the most relevant FFV Advogados' objectives is to act to improve the business environment, positioning itself at the market as facilitator in seeking the best and sustainable results. The fact of partners and associates at FFV Advogados exercise important functions in academy, class representative entity and relevant other positions confirm the respect and confidence from the local market on its action.

BUSINESS

- Administrative
- Environmental
- Civil
- Consumer
- Real state
- Wealth planning
- Corporate restructuring
- Company
- Labor
- Tax

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POSITIONING

The founding partner, Gustavo Pinheiro Guimarães Padilha, has a prestigious reputation in the real estate business, which helped establish the trustworthiness of his firm and consequently acquire an influential clientele.

The office prides itself in its inter-area relationship. The ongoing exchange between the firm's areas lead to a more global, detailed and complete view of the cases it takes on, allowing the firm to devise unique strategies. Such approach, in a market where real estate-related deals grow more complex every day, is extremely valued by our clients.

The firm's lawyers with a long-time experience in real estate practice and are especially skilled in to shopping center and constructions deals, property acquisitions and built to suit agreements. Such experience puts clients at ease, since no setbacks are never-before-seen and never-dealt-with.

Being a medium sized firm, Gustavo Padilha Advogados sets itself apart by counting with a more personal and attentive lawyer-client relationship, rendering a more individualized and custom-made service, which allows the firm to fulfil all of the client's demands. With a pro-business mentality and the pursuit for the lowest risk legal solution, the firm is completely dedicated to its clients and their demands. Having a good inter-area relationship plays a key role on seeking alternative legal strategies that differ from the traditional paradigms;

The firm has also branches in São Paulo - which has given the office direct contact with clients from the main financial center of Brazil -, and Belo Horizonte.

The office is known for its solid ethical values.

BUSINESS

Real Estate covers a wide range of rural, commercial and residential real estate matters, including developments, investment transactions, M&A and corporate structuring. Purchase, lease, built-to-suit, surface and usufruct agreements, among other contracts, are also relevant examples of work. Firms may also support clients with registry matters including land parcelling and title and deed regularisations. Real estate also encompasses work relating to financing products such as loans, receivable funds, mortgages and letters of credit. Firms may advise clients on the creation of special purpose entities, real estate investment funds and real estate investment trusts. Additionally, firms can handle sector-related disputes and provide general legal advice to tax matters relating to real estate transactions and companies.

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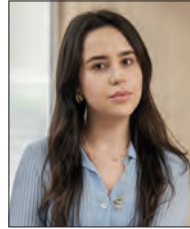
Helen Naves



Fernanda Fischer
Casagrande



Sidney M. Filho



Milena De Falco



Katarine Domiciano

POSITIONING

HNaves is a boutique firm founded by Helen Naves, a recognized attorney in the banking, finance and capital markets practices, with over two decades of experience.

Attentive to the needs of its clients, HNaves has extended its practice to other areas of business law, bringing together lawyers specialized in Corporate Law, Contracts, Intellectual Property, Insurance, Compliance and Investigations.

By integrating these practices, the firm offers expertise in legal and regulatory compliance and is a benchmark in corporate risk management and legal advice for its clients' business decision-making.

Our lawyers are committed to providing a high quality, efficient and personalized legal service. The boutique format ensures that clients receive a service that is attentive to their needs, allowing them to create mutually beneficial relationships with the integrity, quality and specialty required.

Launched in 2021 and based in São Paulo, HNaves assist national and international clients from all over Brazil and abroad.

BUSINESS

Finance Transactions

Local and offshore finance; BNDES financing; Import/Export finance, Syndicated loans; Real estate finance; Collateral; Risk management.

Capital markets

Issuances/public offers/private placements of: debentures, promissory notes, CRIs, CRAs, debt-instruments, bonds.

Derivatives

Brazilian/offshore regulatory analysis/contract drafting/negotiation

Investment Funds, PE, VC

Establishment and registration; financing contracts/investment agreements; funding transactions/investments.

Banking regulation

Payment Institutions/Arrangements; Finance Transaction with Credit and Debit Card Receivables; Credit fintechs; Open Banking; Regulatory Sandbox; Foreign Exchange Transactions; Foreign Investment; Financial Transactions Registry; Loans, Financing, Leasing, Microcredit; Rural Finance; Real Estate Finance; Credit Cooperatives; Consortiums.

Anti-Money Laundering, Financing of Terrorism

Legal and regulatory frameworks; policies/manuals; training; preventive analysis and defences in investigations.

Compliance, Risk Management, Investigations

Compliance Programs; Operational risk management; Certifications; Third-party management; Training; Communication actions/culture of integrity; Whistleblowing channels/ethics line; Investigations; Crisis management; ESG analysis/risks.

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José Ercílio de Oliveira



Adauto do Nascimento Kaneyuki



Claudia Cristina de Oliveira



Dea Juliana de Oliveira



José Mário de Grano Alonso

POSITIONING

The firm J. ERCÍLIO DE OLIVEIRA Advogados was created and has been operating since by professionals with years of experience in business law, in general, and specifically in Agribusiness. Leading office in the main legal issues linked to Agribusiness and full service law firm, reconciling ethics, business vision, efficiency and cost reduction for its clients. A Brazilian national firm, in preventive, contractual, administrative and judicial spheres, and especially in guarantees and credit operations and collection actions in Agribusiness, an area in which it provides courses and training for many companies and cooperatives in the sector.

BUSINESS

- Back-Office (structuring Agribusiness operations through preparation and/or analysis of legal documents to secure the operation effectiveness)
- Legal Consulting in M&A in agribusiness
- Civil, Credit Recovery, Labor and Tax litigation, especially in agribusiness
- Contracts in general
- Agribusiness operations structuring and new businesses development
- ESG in general and for agribusiness, including certifications of rural properties and their exploitation in accordance with ESG standards
- Corporate Governance & Compliance
- GDPR
- Legal advisory for product registration such as agrochemicals, seeds and fertilizers
- Real-Estate
- Digital Transformation

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Cesar Pereira



Eduardo Talamini



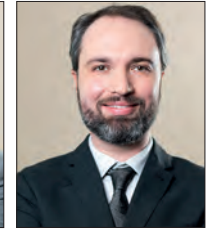
**Fernão Justen de
Oliveira**



André Guskow Cardoso



**Alexandre Wagner
Nester**



Marçal Justen Neto



**Rafael Wallbach
Schwind**

POSITIONING

Marçal Justen Filho founded the firm Justen, Pereira, Oliveira & Talamini in 1986. His scholarly work and established law practice give the firm its unique identity. The firm has grown to become an internationally recognized legal services provider with offices in Brasília, São Paulo and Curitiba. Justen, Pereira, Oliveira & Talamini is best known for its strong practice in public law, especially in matters such as regulation, infrastructure projects, government concessions and public-private partnerships, public procurement and government contracts, and related dispute resolution. Its team of partners and associates features an unmatched combination of specialized knowledge, experience amassed from the firm's 37-year practice in the Brazilian public law environment and ability to handle complex dispute resolution cases nationwide. It is a primary choice in this field for international and domestic clients from the private and public sectors. The firm's areas of practice go beyond public law and encompass a wide range of consulting, litigation and arbitration services in the areas of civil construction and business or corporate law. It regularly handles complex corporate disputes and negotiations, and it is active in advising clients in domestic and international commercial contracts.

Justen, Pereira, Oliveira & Talamini is also widely recognized for its expertise in energy regulation. In addition to providing legal advice on an ongoing base or through legal opinions, it is often retained by government entities, private companies or business associations for administrative, arbitral or judicial large-scale disputes in the energy sector.

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BUSINESS

Regulation, infrastructure projects, regulated sectors, government concessions and public-private partnerships, public procurement and government contracts, business and corporate law, domestic and international commercial contracts, civil construction, dispute resolution, domestic and international litigation, domestic and international arbitration and mediation.

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Geraldo Valentim Neto



Victor Madeira Filho



Danilo Gallardo



**Vinicius Nogueira
Franco**

POSITIONING

Madeira, Valentim & Gallardo Advogados (MVGA) is a law firm that renders strategic law services to national and international clients mainly in corporate, tax and litigation uniting the qualification and experience of its professionals, acquired throughout the years in large law firms and companies, both in Brazil and abroad.

MVGA was created to meet the existing demand for highly quality and specialty law firms with personalized and effective treatment. Since the beginning of our existence, due to the quality of the work and to the significant results obtained to clients, the firm provides diversified legal services to domestic and foreign companies and groups in various sectors of the economy, such as: Agribusiness, Automotive, Foreign Trade, Education, Pharmaceutical, Real Estate, Infrastructure & Construction, Technology & Innovation, Retail & Consumer and Logistics.

Our lawyers are highly qualified, specialized and experienced in the areas and sectors of activity. Our performance is guided by ethical posture, technical excellence and full dedication to cases and clients. Focusing on results, creating synergies, achieving goals and establishing long-term relationships.

“Appointed by companies as one of the most admired firms in Brazil in the Tax and Infrastructure Practice Areas”.

BUSINESS

- **Tax Area:** Full Tax Advice to national and foreign companies in various industry, commerce and services sectors (Tax Litigation & Tax Consulting). Tax Litigation (Preliminary Phase, Follow up of Tax Inspections, Administrative and Judicial Tax Litigation, both at the federal, state and municipal levels, including social security). Tax Consulting (Legal Opinions with respect to the Brazilian tax impacts on domestic and international/ cross-border transactions, Customs Law, International Tax, Transfer Pricing, Taxation of Foreign Profits, Double Tax Treaties, international Corporate Reorganization, among others).
- **Corporate Area:** Full Assistance in corporate transactions (M&A, joint ventures and corporate associations, Project Finance, Agribusiness, Technology and Foreign Trade), Infrastructure & Construction (Civil Construction Projects, Steel Production Projects, Mining Projects, Logistics Projects, Energy Projects, Sanitation, Contract Negotiation, Pre-Litigation, Government Contracts and Public Bids, , Standard Drafts and Training, among others), Real Estate and Compliance (Risk assessment and development of ethics, compliance, and anti-corruption programs).
- **Litigation/Arbitration Area:** Litigation in civil, administrative and commercial law, Complex Litigation (domestic and international – involving private and public entities, involving Infrastructure & Construction, Corporate and contractual disputes, Foreign Trade, Financial Agreements, Capital Market, Civil liability and consumer relations, Environmental Law), Arbitration, mediation and negotiation (domestic and international).

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**Márcio Roberto Maués
da Costa**

POSITIONING

Dr. Márcio Roberto Maués da Costa (OAB/PA nº 10,840) has dedicated himself exclusively to Tax Law for over 20 years, being a founding partner of the firm **MÁRCIO MAUÉS ADVOCACIA TRIBUTÁRIA**.

With areas of activity in the administrative and judicial sphere, the experienced office provides legal services to individuals and legal entities with a focus on personalized service and results.

The consolidated partnership with its customers, from different economic segments, is the result of work developed with quality and excellence.

Its strong presence in the legal market has contributed to resolving thousands of tax cases.

MÁRCIO MAUÉS ADVOCACIA TRIBUTÁRIA operates in Brazil and the office's headquarters are located in the city of Belém.



CONTACTS

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Carlos José Rolim de Mello



Clovis Torres



Fabrício A. Cardim de Almeida



Sergio André Laclau



Alexandre Simões Pinto



Natalia Teixeira Rabaça



Renata Ribeiro Kingston



Vinicius Alvarez



Fabrizio Sasdelli



Júlia Schledorn De Camargo



Solange Costa

POSITIONING

Mello Torres is a full-service firm that allies the expertise of renowned professionals with deep experience in the corporate and financial world and the enthusiasm of young lawyers with solid academic backgrounds. We stand as a valued strategic partner for our clients with an innovative vision of the future of the legal businesses. We have offices in São Paulo and Rio de Janeiro, with our teams prepared to serve our clients in several practice areas focusing on providing multidisciplinary advice to offer the most assertive solutions.

BUSINESS

- M&A and Private Equity;
- Banking and Finance;
- Compliance;
- Antitrust;
- Tax;
- Capital Markets and Investment Funds;
- Corporate;
- Dispute Resolution;
- Infrastructure;
- Mining and Dam Safety;
- Project Finance;
- Insurance, Reinsurance and Private Pension;
- Environmental Law and ESG;
- Labor;
- Real Estate;
- Startups and Venture Capital.

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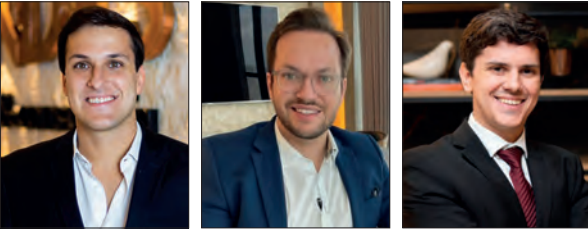
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Lucca Darwich Mendes João Paulo Mendes Neto Felipe Prata Mendes

POSITIONING

We are a corporate law firm that believes in the customization of legal services based on a high level of specialization and focus on the client and their business. Our main asset is our team, who are always attentive and available to adapt to the needs of the firm in order to contribute to the resolution of specific legal issues or to explore segments and new markets as required by our clients.

Our work is guided by, and well known for, the constant quest for excellence, as we are based upon the need to be relevant to everyone who trusts in our project. We “speak the same language” as our clients, so that, besides the deliverables considered as traditional, we can contribute in their strategic decision-making process.

The focus on the client is translated into a continuous concern with quality in providing the services, so as to establish solid and lasting partnerships. We do not know where we are going to get to, but we do know where we want to be, by means of well-defined project and purpose upon which our decisions are based and which lead us to believe that we are on the right track.

We trust in the need for specialization also in the management of our panel by electing a participatory model to integrate and retain talents. Our teams are set with a diversity of backgrounds and we encourage entrepreneurship, while attentive to new ideas and targeting continuous improvement.

BUSINESS

We have a multidisciplinary approach geared at delivering strategic and customized solutions to our clients’ businesses in different sectors, such as consumer and retail, health, international business, logistics and transportation, sports, education and engineering and construction. Some of our main fields of operation include collection and recovery of credits through out-of-court negotiation and judicial execution of securities; preparation, analysis, interpretation and negotiation of contractual ties with clients, suppliers and third parties; creation of internal policies, by-laws and compliance programs; tax planning; crisis management; corporate consulting and labor advisory and consulting.

One of the recent growing areas is our work with companies in the international business. Among the main topics of our advice in this area are customs regimes, foreign trade, representation in administrative and judicial proceedings, internal policies and compliance program compatible with international requirements, tax classification, follow-up of government inspections, drafting and negotiation of contracts, and litigation work and strategic prevention.

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Décio Andrade



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João Cipriano



Marina De Barros Monteiro



Ronaldo M. Assumpção Filho



Marcelo Morel Giraldes



Esther Flesch



Vanessa Carvalho

POSITIONING

We are one of the premier mid-size firms in São Paulo, Brazil with a proven track record since 1990. Our highly-qualified professionals, many of whom have earned degrees and have international experience abroad, provide our clients with a full range of top-notch legal services including the handling of complex international cross-border transactions (foreign direct investments, joint-ventures, mergers and acquisitions) and disputes (litigation, arbitration) to specialties involving complex financings, insolvencies, tax, labor, environmental, antitrust, administrative law, estate planning, real estate, corporate governance and compliance, among others.

We pride ourselves as being a law firm that has cultivated an international outlook from the beginning, given the high number of global clients and international matters that our firm has been involved in over the years. It is our goal and strive to provide our clients with high-quality work that is in line with international standards instead of just local standards, and in the most prompt, practical and cost-effective manner.

Moreover, our global reach and service to our clients extend outside of Brazil as we are members of consolidated partnerships with other top firms all around the globe, including firms in the US, Europe, Asia, and Latin America. Therefore, we work closely with the best partner law firm groups worldwide and being a member of such outstanding worldwide network means that we can take on local and international mandates with the same high-level efficiency and outstanding service around the globe.

BUSINESS

- Administrative law
- Agribusiness
- Antitrust
- Arbitration and Mediation
- Banking and Finance
- Capital Markets
- Civil
- Compliance and Corporate Investigations
- Contracts
- Corporate
- Court-Supervised Reorganization and Bankruptcy
- Energy
- Environmental
- ESG
- Foreign Investment
- Investment Funds
- Labor Law and Social Security
- Mergers and Acquisitions
- Privacy and Data Protection
- Private Equity
- Property Management and Succession Planning
- Publicly Held Companies
- Real Estate
- Regulated Sectors
- Tax

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Édis Milaré



Lucas Tamer Milaré



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Lupércio Alves Cruz de
Carvalho

POSITIONING

Led by senior environmental lawyer Édis Milaré, who is recognized both as a scholar and as an author, Milaré Advogados is one of the most widely acclaimed Environmental Law firms in Brazil. It has won successive awards from domestic and international publications and has a staff of remarkable lawyers with sound environmental law experience, in addition to a cross-disciplinary team made up of engineers, geologists, biologists, geographers, city planners, economists, social scientists and more, all specializing in highly complex environmental matters.

Based on strict compliance standards and sustainability indicators, the firm provides legal advice and litigation services to more than twenty industries, particular emphasis due on energy; oil and gas; mining and steel; sugar and ethanol; chemical; agro-industrial; and more.

Because of its outstanding status in the domain, a significant number of lawsuits in Brazil undergo the firm's meticulous analysis, and its contributions go beyond litigation to provide the grounds for case law and paradigms for the specialized legal arena.

Due to the global scope of certain environmental issues and the growing need for embracing best practices in this domain, in line with international production and consumption standards, the firm has been increasing its work in International and Comparative Environmental Law, consolidating an experienced team highly specialized in matters requiring the negotiation and application of international acts.

BUSINESS

- Environmental Litigation (administrative, civil and criminal).
- Expert Opinions.
- Crisis management for environmental accidents and events associated with the operations of activities and projects.
- Amicus curiae – Intervening in material environmental cases of significant social repercussion to provide inputs to the Courts towards effective and fair legal protection.
- Technical and legal support in environmental liabilities remediation proceedings.
- Preventive action concerning the implementation of programs and projects affecting the use of natural resources and environmental quality, including ESG-practices adequacy.
- State and Local Environmental System Structuring.
- Drafting environmental law-related bills, agreements and Codes.
- Advice entering into Consent Decrees with Public Attorney's Offices and environmental authorities.
- Environment-related disputes mediation.
- Advice negotiating international acts – treaties, letters of intent, multilateral decisions, codes of conduct, articulation systems, and action programs.
- Advice in multi-jurisdictional, multilateral or bilateral environmental projects.

SECTORS

- Sugar and Ethanol
- Agribusiness
- Food and Beverage
- Automotive
- Foreign Trade
- Retail
- Communications
- Construction and Engineering
- Education
- Electronics and Appliances
- Energy
- Pharmaceuticals
- Financial Institutions
- Machinery and Equipment
- Mining and Steel
- Paper and Pulp
- Oil and Gas
- Chemicals

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Daniel Lopes Monteiro



Roberto Pekelman Rusu



Ricardo Cameirão Junior



Allan Borba Bercht



André Pissolito Campos



Marina Fenerich



Thaisa Menzato



Patrícia Eid

POSITIONING

Monteiro Rusu is a full-service law firm established in 2016 by a group of 6 high level partners willing to provide specialised legal service with direct and intense partners involvement in the transactions in which they take part.

The firm's core business is representing banks and other financial institutions, private equity firms, multinationals, public corporations and other investors in a wide range of transactions, including debt and equity offerings, local and cross-border securitization, structured finance and project finance transactions in a variety of industries, as well as in banking and capital markets regulatory matters, always with full partner involvement.

The Capital Markets team have extensive experience in structuring financial transactions, advising financial institutions, investment funds and Brazilian and foreign companies on securities issuances in the domestic and international markets, including debentures, commercial papers, financial notes and bonds; structuring of domestic and international financing transactions, including syndicated loans, acquisition finance, project finance and trade finance; structuring securitization transactions of trade, real estate, financial and agribusiness receivables, acting since the review of the credits origination process to the issuance of securitization fund shares, debentures, real estate or agribusiness receivables certificates; and structuring of investment funds in general and their shares public offerings.

Monteiro Rusu advises local and international financial institutions, credit agencies and borrowers on all forms of financing transactions, corporate loans, structured deals, trade finance and export pre-payments, among others. Monteiro Rusu also advises local and international financial institutions, portfolio managers and local and foreign investors on matters related to regulatory and self-regulatory in the Brazilian financial market, including: assisting in the incorporation of financial institutions, portfolio managers and other entities whose activities are regulated by regulatory and/or self-regulatory entities of the Brazilian financial market; advising on compliance requirements presented by regulatory and self-regulatory entities of the Brazilian financial market and on administrative proceedings held by such entities; and regulatory advice on transactions intended and/or conducted by its clients.

BUSINESS

- Capital Markets
- Banking and Finance
- Corporate Law & Mergers and Acquisitions
- Tax and Social Security
- Venture Capital & Private Equity
- Litigation and Arbitration
- Real Estate
- Labor

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Amauri de Oliveira



Luciano Paolucci



Olavo Guarnieri



Ana Martha Cunha

POSITIONING

I. Main Practice Areas:

Oliveira Paolucci Advogados is a law firm with outstanding expertise in Agribusiness, Financial and Capital Markets, and International Trade. We are also strong in the Investment Funds area. Additionally, we provide comprehensive legal support in matters such as contract structuring, mergers and acquisitions (M&A), the formalization of guarantees, and strategic litigation across these legal areas.

II. Team Composition:

Our team is composed of highly specialized Partners and Associates with vast experience and academic credentials that range from Agribusiness Finance and Strategic Management to International Trade. With almost 20 years of practice, we are well-versed in the intricacies of these sectors, ensuring our clients' issues are handled with deep technical expertise and practical knowledge.

III. Specialties & Strengths:

Our team is renowned for its ability to structure complex, strategic contract and project negotiations. We are frequently sought after to assist clients with contentious matters, particularly those involving rural producers, payment disputes, and delivery issues. We also manage financing cases related to agribusiness bonds, including Agribusiness Receivables Certificates (CRA), and offer consultancy services to traders on securities and pricing structures.

Agribusiness Services:

We offer comprehensive legal advice to companies throughout the agribusiness chain, covering strategic litigation, credit recovery, court and out-of-court restructuring, and bankruptcy. We handle agribusiness credit securities (CPR, CRA, etc.), formalize guarantees (e.g., pledges, mortgages), and assist with the buying, selling, and pricing of agricultural products/commodities. Our services also include agricultural leases, barter operations, real estate transactions, M&A, and logistics (e.g., chartering, transport, terminals). Additionally, we advise foreign investors and offer estate and succession planning.

International Trade Services:

We provide legal support for export and import activities, including contract structuring, international regulatory advice, forfeiting operations, tax planning, and customs. Our expertise covers strategic litigation, credit recovery, M&A, and joint ventures, alongside the formalization of guarantees (e.g., pledges, mortgages).

Financial and Capital Markets Services:

Our capital markets practice includes structuring securitization operations (CRI, CRA) and public offerings. We also advise on investment funds, treasury and foreign exchange operations, and regulatory matters. Additionally, we assist with project finance, corporate finance, and fintech-related legal needs.

IV. International Clients:

Our portfolio of international clients includes prominent companies from countries such as the USA, Austria, England, and Peru, reflecting our capability to operate seamlessly across borders.

V. Geographic Strengths and Alliances:

We maintain strategic alliances with law firms in Latin America, such as Zavarod Consulting from Peru, which enables us to assist clients across multiple jurisdictions

CONTACTS

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Rafael Pandolfo

Rafael Santos Borin

Airton Bombardeli Riella

Luciane Andrade

POSITIONING

The Rafael Pandolfo Advogados Associados law firm has more than 20 years of experience with Tax and Corporate Law, being a reference for the quality and efficiency of its performance in highly complex administrative and judicial proceedings.

We are a team of lawyers who are highly trained in procedural, administrative and advisory matters, providing outstanding and personalized service to national and international companies in the following sectors: industrial, electrical, agribusiness, services, sports, health, entities, and cooperatives.

The strength of this structure stems from the construction of an ethical and convincing tax advocacy, whose objective is to achieve the best result for the client. To achieve this excellence, the firm does not limit itself to reacting, but to acting in the face of opportunities created by the complex Brazilian legal and tax system.

Constant investment in state-of-the-art technological tools helps support legal services, enabling risk assessment and damage control. This new technological pool came about through the development of data management systems and artificial intelligence that help with problem-solving and decision-making processes.

The firm also has a specific area of intelligence and innovation, responsible for identifying and developing new legal opportunities in accordance with the operational, business, and corporate reality.

The firm has the advantage of having experienced professionals in law practice and teaching, without losing due care in customer service and performance in the pursuit of results. In tax consulting, the firm offers a wide range of services, including, but not limited to, claims such as tax benefits, legislative advice, tax planning, corporate restructuring. The advisory area stands out in serving the Federation of Trade (Federação do Comércio), Federation of Industries (Federação das Indústrias) and more than 120 unions in the retail, industry, wholesale, and services areas.

The results obtained by the firm derive from the active practice of its lawyers, in particular the founding partner, Rafael Pandolfo, and the managing partners Rafael Santos Borin and Airton Bombardelli Riella, before the judicial and administrative courts and legislative and fiscal authorities, providing the firm with a notorious respect and recognition by the officers representing these organizations.

BUSINESS

- Tax litigation: Practice in both specific cases and legal theses before the Judiciary;
- Administrative proceedings: Defense and conduct of proceedings before tax bodies and administrative courts;
- Tax review: Recovery of tax credits and analysis of tax compliance;
- Extraordinary projects: Teams dedicated to providing tailor-made services to each client through the development of extraordinary projects;
- Conduct of strategic matters: Solutions designed strategically for each judicial or extrajudicial stage of highly relevant tax cases;
- Tax and Corporate Consultancy: Monitoring the client's tax and corporate routine;
- Legislative Advisory: Preparation and management of matters of interest to companies and sectors before the Legislative Power

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Bernardino**



Bruno Salama



Nicolau Nardi

POSITIONING

Energy is movement, life, power. It motivates us to move on, to evolve and to create.

We rose from the sugar-energy industry so that Santos Neto Advogados has energy in its DNA. And this energy has led us to build our history, to grow and to be recognized as an excellence and high quality law firm. A firm formed by diligent professionals who know how to combine efficiency with care. Innovation with audacity.

Efficiency because we fully understand our clients' business and this allows us to build long-lasting partnerships. Care that comes from our commitment and our collaborative relationships. Innovation that is a reflection of our creative and daring thinking.

We deliver distinguished solutions with surprising results. Because we turn the complex into simple. The impossible into possible. Knowledge in creative thinking. And in the connection of these elements we find the energy that drives us, makes us go beyond and work relentlessly for our clients.

Santos Neto Advogados. Boosting businesses.

BUSINESS

- Agribusiness
- Antitrust
- Banking and Finance
- Capital Markets
- Contracts
- Corporate Law and Foreign Investments in Brasil
- Environmental Law
- Infrastructure and Public Law
- Insolvency and Corporate Restructuring
- Labor and Employment
- Litigation, Arbitration and Mediation
- Mergers & Acquisitions and Private Equity
- Real Estate
- Tax Law
- Trade Finance

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Giácómo Paro



Gilberto Correa



Jorge Cesa



Letícia Provedel



Luis Spinelli

POSITIONING

Souto Correa Advogados comprises experienced lawyers united by the same principles and core values. This full-service law firm is staffed with highly qualified professionals, many of whom hold PhDs and have been recommended in prominent national and international legal rankings, all of which assess the competence and reliability of legal professionals. The team assists clients in Brazil and abroad in all areas of business law, including agribusiness, antitrust and competition, arbitration and mediation, basic sanitation, capital markets, compliance, consumer and product liability, contracts, corporate law/M&A, data protection, dispute resolution, energy, entertainment & media, environmental and sustainability, ESG, gaming & betting, intellectual property, international trade, labor, life sciences & healthcare, public law and regulatory, real estate, restructuring and insolvency, startup hub, sports, tax, telecom, timberland, union relations and collective negotiation, wealth and succession planning, and white-collar crimes.



Raquel Stein



Guilherme Amaral



Patricia Mota



Mariana Guenka



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Flavio Meyer



Renato Coelho



Marcos Ribeiro



Fabiano Milani



Alessandra Zequi



Mariana Saragoça



Paola Carrara

POSITIONING

Stocche Forbes is a full service firm formed by attorneys with extensive experience advising Brazilian and foreign entities doing business in all economic sectors in Brazil. The firm's teams are equipped to handle the most complex and sophisticated legal issues impacting their clients' activities.

Stocche Forbes is structured to ensure the rendering of its services with intensive partner involvement, and with teams which offer the ideal combination of attorneys and expertise for each specific matter.

Stocche Forbes strives to form long term strategic relationships with its clients, forged on the trust that the firm will provide services at the highest standards of efficiency, responsiveness, quality and ethics, proactively seeking to identify and understand the issues that are relevant to the clients' business, and offering creative and practical solutions.

Central to the firm's vision and values is a collaborative and open working environment which encourages the attraction, retention, motivation and development of attorneys.

BUSINESS

- Anti-corruption Compliance and Corporate Investigations
- Antitrust
- Banking and Finance
- Capital Markets
- Consumer Law and Product Liability
- Corporate Litigation, Dispute Resolution and Prevention
- Corporate Mergers & Acquisitions and Post M&A
- Environmental and Climate Risks
- Infrastructure
- Insolvency and Restructuring
- Labor and Employment
- Privacy, Data Protection and Technology
- Private Equity and Investment Funds
- Project Finance
- Public Law
- Real Estate
- Sustainable Finance and ESG Investments
- Tax

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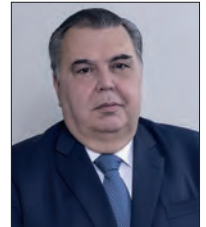
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POSITIONING

Thomaz Bastos, Waisberg, Kurzweil Advogados is a specialized legal boutique focusing on debt restructuring, insolvency, complex litigation and arbitration, and corporate/financial transactions. Established in October 2016 by partners Joel Luís Thomaz Bastos, Ivo Waisberg, and Bruno Kurzweil, the firm boasts a distinguished multidisciplinary team which is adept at intricate in- and out-of-court restructurings and that excels in representing clients in litigation and arbitration cases. In addition to its notable expertise in the areas of Dispute Resolution—handling both judicial and administrative proceedings—and Restructuring, Insolvency & Bankruptcy, the firm is also robust in M&A and capital markets services.

OFFICES

- São Paulo
- Rio de Janeiro
- Brasília

BUSINESS

Restructuring, Bankruptcy, and Insolvency

TWK is strongly positioned in the field of Bankruptcy and Restructuring and is often sought out to act in major cases involving large companies. Its excellent work for both creditors and debtors is carried out by a highly competent team of lawyers, whose academic credentials prove their expertise, as well as the good results in the work delivered.

The practice meets all the client's needs, from the initial discussions to the strategies defined in pursuit of the best results.

Complex Litigation & Arbitration

The firm advises companies and individuals in matters concerning highly complex preventive, litigation and arbitration matters involving several different fields of business and civil law.

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**Aloysio de Miranda
Filho**



Guilherme Rezende



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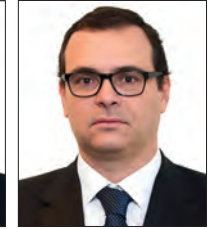
Marcelo Santos



Paula Costa



Rodrigo Brunelli



Luís Claudio Gomes

POSITIONING

For more than six decades, Ulhôa Canto Advogados (“UC”) has been known as a benchmark firm in providing the highest quality of legal advice. UC stands out because of its key participation in several of the most relevant and complex transactions both in the domestic and international markets.

Founded in 1959, the firm is recognized for its commitment to provide pioneer and innovative solutions, exercising a tailor-made legal practice that combines knowledge, experience and creativity. As a boutique firm with presence in Rio de Janeiro, São Paulo and Brasília, we are not, and do not aim to be, the largest law firm measured by number of lawyers. Our commitment is to help our clients with their most challenging matters and offer original and groundbreaking solutions.

Recognized as one of the top corporate and M&A firms in the country, UC has provided assistance in some of the most relevant transactions in Brazil over the past decades. We have played a key role in the privatizations that took place in Brazil during the 1990s, and we actively participated in the wave of M&A transactions that followed, including many cross-border deals spearheaded by Brazilian companies seeking to gain access to international markets. Since then, our firm has assisted clients on a full range of public and private transactions in sectors such as food and beverages, retail, steel, real estate, finance, technology, education, oil & gas, construction, and energy.

We also take pride in being one of the very few firms in Brazil with the capability of deeply understanding both the corporate and the tax aspects of a transaction, which often give rise to direct financial or economic benefits to our clients. We trace that characteristic back to our firm’s DNA: our founding partners personally contributed to the creation of the current Brazilian taxation system and instilled a culture of excellence that led to UC being repeatedly identified as an outstanding tax advisor in Brazil.

BUSINESS

- Tax
- Corporate Law and M&A
- Electric Energy
- Telecommunications
- Oil & Gas
- Mining
- Sanitation
- Real Estate
- Wealth & Estate Planning
- Aviation
- Banking and Finance
- Project finance
- Administrative Law
- Competition & Antitrust
- Consumer Protection
- Compliance
- Arbitration
- Environmental Law
- Entertainment and Sports
- Investment Funds
- Restructuring and Insolvency
- Venture Capital

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Alfonso Álamos



Felipe Alvarez



Juan Pablo Álvarez



Mario Aldunate



Benjamín Pumpin

POSITIONING

Alamos, Álvarez & Aldunate Abogados is a young law firm seeking to provide outstanding legal advice and personalized service, with innovative and timely solutions for our clients' needs.

Our goal is to work with our clients in their projects and contribute to the success of their businesses. We have highly qualified lawyers with extensive experience in various fields and industries, which allows us to provide comprehensive advice and to add value to our clients' projects.

Our services include various areas related to business, focusing mainly on real estate, capital markets, corporate, investment funds, M&A, litigation, venture capital, compliance and labor, among other matters.

BUSINESS

- Real Estate, Urban Planning, and Construction
- Capital Markets and Investment Funds
- Corporate and Tax Law
- M&A and Financing
- Venture Capital and Entrepreneurship
- Labor Law
- Agribusiness
- Compliance

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Feliciano Tomarelli



Francisco Ducci



Andrea Abascal



Manuel Bernet

POSITIONING

Bofill Mir Abogados has built a multidisciplinary firm backed by more than 30 years' of experience in the practice of law and the work of a team of specialized lawyers with training based in excellence.

The delivery of comprehensive legal services in the different areas of law combines with their international experience, understanding of the different industries and business perspective. The trust and continuity of their clients – local and international, public and private companies – and the recognition of the main legal rankings are palpable evidence of Bofill Mir Abogados' professional standards.

In this new stage, with a renewed perspective, they continue advising their clients to navigate increasingly demanding markets and regulatory environments, while moving forward at the pace of the new dynamics of the legal industry.

BUSINESS

- Corporate / M&A
- Capital Markets
- Real Estate, Infrastructure and Construction
- Banking and Finance
- Project Finance
- Restructuring and Insolvency
- Mining and Natural Resources
- Labor and Employment
- Tax
- Public Law, Regulated Markets and Life Sciences.
- Intellectual Property, Data and Technology.
- Litigation.
- Competition and Antitrust.

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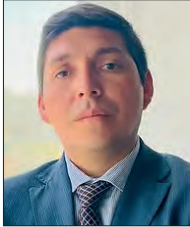
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**Luis Felipe Castañeda
Catalán**



**Juan Cristóbal Pino
Alfaro**

POSITIONING

Our law firm is composed of professionals with over 20 years of experience in Insolvency and Financial Restructuring matters. They have been recognized in the industry by prestigious international rankings such as Chambers and Partners, Leaders League, Legal 500, Best Lawyers, in the fields of Insolvency and Restructuring.

Additionally, we have specialized professionals in the area of High-Complexity Litigation in civil, criminal, and commercial matters, maintaining high standards of quality and professionalism.

Our firm provides advice to large, medium, and small companies across a wide range of industries. Our areas of expertise encompass various productive sectors, including mining, forestry, aquaculture, construction, telecommunications, public transportation, health insurers, and retail companies.

Our firm's experience ensures a service of the highest quality in raising capital and obtaining financing. We provide guidance to creditors, investors, and debtors in various banking and financial transactions. Our practice has represented both domestic and international clients in bilateral or syndicated loans, debt management, public and private equity and debt offerings, both locally and internationally. Our expertise extends to project financing, structured products, derivatives operations, and more.

BUSINESS

- Insolvency and Financial Restructuring
- Complex Litigation

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Jaime Carey



Jessica Power



Manuel José Garcés



Manuel Alcalde

POSITIONING

The firm's Tax Group has positioned itself as one of the most recognized tax practices in Chile. It is formed by an interdisciplinary group of lawyers and certified accountants with experience both in Chile and abroad.

The firm is constantly involved in the structuring of the most important and complex, national and international transactions, tax litigation, family holdings and tax due diligence processes, with a practical approach which aims to give clients specific and comprehensive solutions.

Carey has also extensive experience advising high net worth family businesses, attending to the challenges and difficulties of this type of company, with a practical approach aimed at reaching for concrete and integral solutions according to the needs of each industry, as well as ensuring the well-being and harmony of the business family.

The advice focuses mainly on corporate and tax aspects that are relevant both, from the perspective of the owners and controllers as well as from the business and investment standpoints.

Carey assists family businesses in diverse industries, giving tailor-made advice and personalized attention, combined with an in-depth expertise and understanding of the business, involving specialized professionals in all the practice areas that are required according to the needs of the clients.

BUSINESS

- Corporate Tax
- Wealth Management

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Franco Zapata



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POSITIONING

Estudio Zapata is a distinguished corporate law firm specializing in providing legal advisory services to innovation-driven and technology-based companies. With a unique focus on venture capital, corporate law, and financing, we have established a prominent position in Chile. Our expertise spans diverse sectors, including fintech, proptech, biotech, among others, enabling us to address the distinct needs of companies across various industries.

Our firm's differentiation lies in our specialized approach, integral support, and integration with various players in the ecosystem. We deliver focused corporate legal advice tailored to innovation and technology-based enterprises. Our support begins at the very inception of a company, encompassing incorporation and startup phases, and extends throughout their entire legal journey. Additionally, we assist foreign companies in their expansion efforts, facilitating a seamless soft landing process in Chile, ensuring they can commence operations smoothly and effectively.

We provide comprehensive support throughout the financing process, starting from the preliminary stages to the closing of financing deals. Our experienced team offer guidance in defining terms, structuring, and selecting the most appropriate instruments based on the company's stage of development. Post-financing, we continue to assist companies with their ongoing corporate legal requirements, ensuring sustained support and compliance.

Estudio Zapata has established itself as a pivotal player within the entrepreneurial ecosystem. We have cultivated a dynamic hub comprising startups, investors, service providers, venture capitalists, and supporting institutions. This network fosters collaboration and synergy, enabling businesses to explore joint opportunities and even formal mergers. Within this interconnected environment, numerous investments have been generated for companies in our portfolio, showcasing the strength and influence of our network.

At Estudio Zapata, our mission is to empower innovative companies by providing them with the legal foundation and support they need to thrive. Our specialized approach, comprehensive support, and integration with the broader entrepreneurial ecosystem uniquely position us to contribute significantly to the success and growth of our clients.

BUSINESS

- Venture Capital
- Fintech
- Proptech
- Biotech
- Legaltech

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Ricardo Ibañez



Tania Olivera



Sebastián Muñoz

POSITIONING

We are a Chilean firm with 25 years of experience. Our main areas of management are Personal and Business Debts and Insolvency, Family Law, Labor Law and Criminal Law. We are inspired by the democratization of access to justice and by breaking down the gaps that prevent the exercise of legal rights by people and companies of all sizes.

GrupoDefensa.cl employs more than 300 highly specialized professionals, including lawyers, engineers and others. Collaborative management complemented by proprietary technology developed by our IT experts allows for the continuous improvement of the customer experience and the management of a high volume of cases.

Our opening to Latam began two years ago in Ecuador, with a service dedicated to debts and insolvency.

Our work teams are constantly improving themselves in new doctrinal and jurisprudential trends, and in new forms of legal services management.

GrupoDefensa.cl has a great social commitment, which is manifested through educational and information actions carried out throughout the country.

BUSINESS

- Debts and Insolvency
- Family Law
- Labor Law
- Civil Law
- Criminal Law

OFFICES IN CHILE

- Santiago
- Antofagasta
- La Serena
- Viña del Mar
- Rancagua
- Curicó
- Talca
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**Felipe
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**José Miguel
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POSITIONING

H&Co is a premier boutique law firm specialized in providing expert legal advice and support in the areas of privacy, regulatory compliance, and emerging regulations in fintech, artificial intelligence, blockchain, cryptocurrencies, NFTs, cybercrime, data protection and cybersecurity.

Distinguished in the competitive national legal market, H&Co excels at delivering comprehensive, innovative and effective legal solutions in digital regulation, technology and data security.

Our team is committed to offering rigorous guidance and establishing risk prevention models tailored to the unique needs of companies and institutions, aligning with the national regulatory context and international best practices.

At H&Co, we combine our in-depth knowledge of the law with a results-oriented approach. We deliver results, ensuring that our clients receive top-quality advice on how to navigate the complex landscape of privacy and digital regulation.

Through our personalized legal advice and support, we promote the protection of our clients' interests, under an innovative work model that explores their particular needs, to address in a relevant and effective way the legal challenges they face in a competitive and dynamic digital environment.

BUSINESS

- Fintech
- Data Protection and Privacy
- Cybersecurity
- Artificial Intelligence
- Regulatory Compliance

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**Ricardo Ihnen
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**Andrés Correa
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**Guillermo Malatrassi
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**Tzu-Hsin
Shen**

POSITIONING

Founded in 2024 by Ricardo Ihnen, Andrés Correa, Guillermo Malatrassi, and Tzu-Hsin Shen, ICMS Abogados, all former partners from Eluchans Abogados.

Ihnen, Correa, Malatrassi and Shen continued with their practices as a new firm ICMS Abogados while retaining the core values and commitment to quality that defined the previous firm and embarking on a strategic path towards substantial growth. ICMS Abogados has seen the retention of the majority of the partners, lawyers, staff and clients. This continuity ensures that ICMS Abogados maintains the deep-rooted professional relationships and expertise developed over many decades in the legal industry.

While maintaining the hallmark of personalized service that clients have come to expect, the firm is actively expanding its team, practice areas, and client base. This strategic growth is aimed at meeting the increasingly complex and diverse needs of national and international clients. By building on its strengths in key areas such as Corporate M&A, Real Estate, Mining, and Infrastructure, ICMS Abogados is positioning itself to provide comprehensive legal solutions across a broad spectrum of industries.

Strategic Vision

ICMS Abogados aims to be a leading full-service law firm by expanding its range of services and deepening its expertise across all major legal disciplines. The firm plans to grow its team by attracting top talent and fostering the development of its associates to ensure the highest level of service for its clients. With a strategic focus on key growth areas, ICMS Abogados is well-positioned to become a top-tier law firm, offering tailored solutions to both national and international clients.

BUSINESS

ICMS Abogados offers expertise in a wide range of practice areas, including:

- M&A and Corporate.
- Real Estate.
- Banking & Finance.
- Mining.
- Tax.
- Labor.
- Private Wealth.
- Foreign Investment.
- Infrastructure and Concessions.
- Compliance.
- Dispute Resolution.

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Claudia Quappe

POSITIONING

At LMA | Lagos Maclean Abogados, we bring together a team of distinguished lawyers with extensive professional experience. Our attorneys are committed to continuous learning and skill enhancement, working in a collaborative, dynamic, and versatile environment. We are a medium-sized law firm known for our innovative approach, responding to our clients' needs with assertiveness and flexibility. Our team seamlessly combines expertise, efficiency, and enthusiasm to deliver top-tier legal services.

Our headquarters are strategically located in Santiago de Chile's premier business district, ensuring we are at the heart of the nation's commercial activities. We also maintain a strong presence in Antofagasta, Puerto Montt, and Punta Arenas, with each office featuring state-of-the-art infrastructure, a dedicated team of lawyers, and comprehensive support from our main office in Santiago.

In addition, LMA | Lagos Maclean Abogados extends its services to over 20 countries worldwide through the ALL network (Legal Alliance of Law Firms). Our primary areas of practice encompass a wide range of sectors, including construction, real estate, retail, finance, telecommunications, technology, energy, education, insurance, financial services, fintech, international trade & investment, and mining. This diverse expertise enables us to effectively address the unique legal and strategic needs of industrial and commercial enterprises across various industries.

At LMA | Lagos Maclean Abogados, we are dedicated to providing exceptional legal counsel and representation, always prioritizing our clients' best interests and adapting to the ever-evolving legal landscape.

BUSINESS

- Corporate Law
- Real Estate
- Labor

OFFICES

- Santiago
- Antofagasta
- Puerto Montt
- Punta Arenas

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Josefina Escobar



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POSITIONING

OCL provides services in different areas, keeping a global view and the objectivity and closeness of an advisor. OCL is an independent firm, with connections with law firms in the main countries.

Corporate

The Corporate Area satisfies the needs of clients in various industries. The impacts of development and more specific regulation require an ongoing search for solutions and alternatives to a wide variety of challenges. Our services include M&A, reorganizations and legal representation.

Tax

The Tax Area provides counseling in all stages of the businesses, to achieve an efficient tax management while ensuring compliance with the law at all times. OCL has ample experience in international taxation, to address both foreign investment in Chile and Chilean investment abroad.

Labor and Immigration

The labor Area stands out for its refined knowledge of current labor legislation, which is applied daily according to the line of business of each client. Our advice focuses mainly on labor consulting, immigration, collective bargaining and labor litigation.

Litigation

Our litigation Area brings alternatives available to solve complex conflicts but also day to day difficulties of our clients. The analysis and strategic design provided by OCL always comprise the main civil and commercial aspects of the conflict. OCL also deals in regulatory, and consumer's law litigation.

Government, Regulatory and Administrative

Our Public, Regulatory and Administrative Law Area offers advice on regulatory compliance and procedures before government authorities. OCL has considerable experience in presentations before the Comptroller General of the Republic, processing all kind of authorizations from authorities, and providing counsel in different type of regulatory issues.

Real Estate

OCL has ample experience in industrial, commercial and residential real estate projects, from the planning, construction and commercialization stages of it. Likewise, we advise on contractual, civil or commercial matters related to real estate.

BUSINESS

- Corporate Practice
- Litigation
- Tax Practice
- Labor and Immigration Practice
- Government, Regulatory and Administrative Practice
- Property Practice
- Judicial Services

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**Vicente Tadeo Sáez
Pinochet**



**Gonzalo Alberto Sáez
Pinochet**

POSITIONING

In our firm, founded in 2004, we have always emphasized on a personalized and integral service, that leads to the most efficient solutions for our clients.

We mainly provide legal advice on corporate, in-house counseling, tax planning and restructuring, insolvency, labor law and entrepreneurship matters. We have an available, dynamic and specialized team of Lawyers who are profoundly committed to our client's needs, providing agile and effective solutions, and seeking to prevent possible legal issues. We advise individuals, companies and even legal firms who seek our expertise and knowledge in other areas of law.

Currently, Sáez y Compañía provides advice to leading national and foreign companies, and in our permanent interest in supporting the development and economic growth of our country, we have a high commitment to entrepreneurs and pro bono services.

Our services are characterized by an integral and effective support in most areas of Law, oriented to provide legal advice that bring practical solutions to the activities and needs from our clients

BUSINESS

- Restructuring
- Corporate
- Tax
- Labor
- Insolvency
- Finance
- Arbitration
- Dispute resolution:
 - White collar crime
 - Civil and commercial litigation
 - Major strategists

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Eduardo Torretti



Sebastián Martínez-Conde

POSITIONING

Torretti & Cia. is a tax-specialised law firm with a strong practice in international taxation, foreign investment, corporate taxation, tax litigation and private clients.

The firm was born as a reaction to the “Biglaw” model, deliberately seeking to differentiate itself from its larger competitors. Simply put, its partners are directly involved from start to finish. Their experience coupled with the support of a compact team of lawyers results in clear advice that effectively solves their clients’ complex and varying needs.

Torretti provides personalised strategies for each client’s unique situation and interests, taking great pride in developing close relationships with the people who seek for its advice. This is one of the key features of its practice and would not be possible if not for its cohesive style.

The partners of Torretti & Cia. are professors of tax law. Their academic background allows them translate technical matters into simple, understandable concepts. *If you can’t explain it in simple terms then you don’t fully understand it.*

BUSINESS

- Tax
- Private Clients
- Foreign Investment
- Corporate and M&A

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César Rodríguez
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Juan Mendoza
Negotiation, Arbitration and
Litigation



Juan Miguel Luna
Real Estate



Julián Ávila
Fintech, Insurance and
Reinsurance



José Mayuza
Energy and Natural
Resources

POSITIONING

Dret is a law firm in Colombia with six partners and an equal number of practice areas whose teams focus on Banking and Finance, Energy and Natural Resources, Corporate, Fintech, Real Estate and Urban Development, Dispute Resolution (internally known as negotiation-arbitration-litigation), Insurance and Reinsurance and Tax and Foreign Trade.

One of the axes of the firm is its work methodology called the “360° approach” according to which, from its specialty, each area of practice revolves around the needs and projects of its clients, which allows them both efficiencies and responses faster and closer to customer needs, such as practical, comprehensive and strategic solutions.

The firm is migrating to a firm model by industry or by sector given the experience of the different members of its teams. Its main focus is on industries or sectors such as banking, finance, reinsurance, insurance, construction, real estate, oil and gas, energy, retail, logistics and agribusiness.

BUSINESS

- Banking and Finance
- Energy and Natural Resources
- Corporate
- Fintech
- Real Estate
- Negotiation, Arbitration & Litigation
- Insurance and Reinsurance
- Tax

OFFICES

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**Natalia Chavarro
Bocanegra**
Lawyer commercial law
specialist.



**Felix Hernández
Sagbini**
Lawyer tax corporate law
specialist.

POSITIONING

Due Legal is a law firm that, through a legal and accounting back office service that combines technology with 360* legal knowledge, solves the needs of ventures, startups, and traditional companies in Colombia and abroad.

Among our clients are: 1. Clara; 2. Habi; 3. IDOC3; 4. Adbid by Globant and, 5. Simpliroute.

Among our allies are: Bogotá Chamber of Commerce, Barranquilla Chamber of Commerce, Andi del Futuro, Invest in Bogotá, Endeavor, Globalfy, CFO Startup, Lazo.

BUSINESS

- Corporate Law
- Tax Law
- Labor Law
- Intellectual Property
- Startups
- Venture Capital

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**Camilo Martínez
Beltrán**



**Nicolás Polanía
Tello**

POSITIONING

Restructuring and Insolvency

In adverse times, strong leadership in the process of designing effective legal strategies is a key element to navigate the uncertainties related to business crises.

Our Restructuring & Insolvency team provides advice on corporate transactions, liability restructuring instruments and recovery or liquidation proceedings. Our practice, that is based on an economic, business, and financial perspective, becomes a powerful tool for our clients, whether debtors or creditors, in managing pre-insolvency and insolvency scenarios.

We seek to identify opportunities and reduce costs associated with these events by putting forward efficient and creative solutions that add value to companies in financial difficulties or to their creditors. We also structure guarantee schemes to facilitate credit and promote cross-border insolvency proceedings, representing companies in insolvency, their managers, owners, creditors, and investors.

BUSINESS

- Private reorganizations and dissolutions.
- Bankruptcy and post-bankruptcy financing operations.
- Business reorganization process.
- Judicial dissolution process.
- Process of judicial validation of extrajudicial agreements.
- Extraordinary recovery instruments (Decree 560 of 2020).
- Insolvency of small companies (Decree 772 of 2020).
- Structuring of guarantees for credit operations.
- Operations for the acquisition of assets of companies in crisis.
- Acquisition operations of companies in crisis.
- Acquisition and disposal of NPLs and REOs.
- Cross-boarder insolvency.
- Insolvency of financial entities, cooperatives, for health sector and utilities.
- Contest for illegal gathering of resources from the public.
- Revocation of fraudulent acts.
- Responsibility of partners and administrators.
- Insolvency of territorial entities (Law 550 of 1999).


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Cristian Mosquera



Maria D. Mosquera



Juan Pablo Mosquera



Alejandra Jaramillo

POSITIONING

Mosquera Abogados was established in Bogotá, Colombia, in 1952. Since then, our firm has positioned itself as a leading boutique firm specialized in providing clients with prompt, efficient and reliable legal advice. Our offices are located in the financial district of Bogotá.

The firm serves as a permanent advisor to national and international companies in the Americas, Europe and Asia, in their operations in Colombia and Latin America.

We provide comprehensive advisory services to our customers in Colombia for their business activities in topics such as general corporate matters, contracts, commercial law, foreign investment, regulatory and compliance, as well as intellectual property and food and health legislation.

Our team of professionals is also actively involved in providing the comprehensive necessary legal support for complex local and cross border M&A transactions, as well as capital markets, banking, structured finance, multilateral and ECA Financing operations, electronic payment systems, fintech regulation and operations, practices where our team has received continuous praise and recognition for their effective advisory and business-oriented approach.

Our professionals, many of whom have had extensive experience in the public and private sector – as well as the academy -, and who share close relationships with law firms worldwide, have the capability to provide expert legal advice to clients in both local and international operations under the current changing and dynamic environment that businesses require nowadays in Colombia and the Latin American region.

Recognized as a leading firm in these practice areas, Mosquera Abogados is permanently recommended as a highly reliable and cost-efficient firm to companies interested in establishing and operating business in Colombia, with high quality service standards, personalized service and a pro-active approach.

BUSINESS

- Corporate
- Mergers & Acquisitions
- Capital Markets
- Banking & Finance
- Electronic Payments and Fintech
- Restructuring
- Foreign Investment
- Foreign Exchange
- Trademarks
- Sanitary Registration

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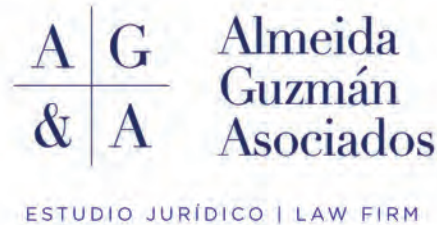
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Diego Almeida



Diego Andres Almeida



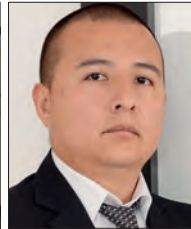
Pablo Saenz



Jose Urizar



Alberto Brown



Andrés Alvarez



Belén Jaramillo

POSITIONING

Almeida Guzmán & Asociados is a legal firm of attorneys and consultants, established in 1981, specializing in juridical-corporate advice and consulting. Experience includes legal, tax and economic consulting. Consulting on project finance, investment projects, mergers, split-offs and takeovers of companies. Business restructuring. The organization also retains consultants in Economic Sciences and Accounting fields.

BUSINESS

- Tax Law.
- Corporate, Commercial and Business Law.
- Labor, Migration and Immigration Law.
- Competition and Competitiveness Law. Consumer's Protection Rights.
- Environmental legislation.
- Real estate, construction and public works legislation.
- Public Procurement. .
- Mining Law.
- Financial, Banking and Stock Market Law.
- Energy legislation: hydrocarbons, electricity and alternative energy.
- Telecommunications and E-Commerce legislation.
- Human Health legislation.

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Ricardo Menéndez



Jesús M. Beltrán



Diego Ramírez



Diego Pino

POSITIONING

BUSTAMANTE FABARA, with over 125 multidisciplinary attorneys and a dedicated team of +190 professionals, offers extensive legal solutions both locally and internationally across 24 practice areas.

Tax: The legal practice of the tax area has merged with the accounting and financial practice to offer its clients comprehensive advice. The team comprises 7 lawyers specialized in tax and business law, and financial accountants with expertise in accounting, international financial reporting standards (IFRS), and transfer pricing. Some clients include Mitsui & Co., Pfizer, Pepsico Alimentos Ecuador, Komatsu Holding South America, and many more.

Banking & Finance: The Banking & Finance team, made up of 18 legal experts, with extensive international and local experience, advises top financial institutions, and multinational and local banks. The team excels in cross-border loans, project financing, bond issuances, mergers, and debt restructuring. Its regulatory expertise makes them trusted advisors in Ecuador. Some clients include IDB Invest, IFC, Banco Guayaquil, and JICA. Notably, BUSTAMANTE FABARA advised Credit Suisse (now UBS) on a US\$1.6 billion deal for Ecuador Sovereign Bonds, reducing public debt by about US\$1 billion or 1% of Ecuador's GDP – the largest debt-for-nature swap.

Corporate: The Corporate team, which adds up to 42 legal experts, is integral to the firm's operations, providing comprehensive advice on all business, financial, and mercantile transactions necessary for a company's routine functions. Their counsel is marked by extensive real-world business experience, enabling them to address clients' issues efficiently and thoroughly. The team also specializes in advising on foreign investment in Ecuador, aiming to protect clients' investments by ensuring optimal returns with minimal risk. BUSTAMANTE FABARA received a special distinction as Best Latin American Law Firm 2024 in the Corporate and M&A category at the Leaders League Alliance Summit.

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BUSINESS

- Capital Restructuring
- Planning of Corporate Structures and Business Groups.
- Structuring Transactions
- Public Offering of Shares.
- Bonds Issuance.
- Formation of Consortiums or "Joint Ventures".
- Due Diligences.
- Corporate Governance
- Debt restructuring
- Capital investments
- Syndicated Loans
- Capital Markets
- Bilateral Cross-border Loans
- Senior Loans
- Project financing
- Trade Finance Bonds
- Securitizations
- Fintech
- Seed capital
- Venture capital
- Tax Consulting
- International Financial Reporting Standards (IFRS).
- Double Taxation Treaties
- Tax Burdens
- Tax Planning
- Transfer Pricing System
- Tax Risks for Offshore Companies
- Inheritance Management
- Registration of external credits
- Customs and Foreign Trade Advice
- Tax Compliance
- Tax Reconciliations
- Tax Returns and Annexes
- Patrimonial Statements
- Financial Statements
- Tax Litigation

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Gabriel Santelices



Valeria Rosero



Santiago Paz

POSITIONING

No matter the industry, need or business objective, Dentons Paz Horowitz robust legal Corporate and M&A team have the experience to provide integrated strategic business advise to their clients in local and global markets.

With Dentons' global reach as a strength and advantage in the local market, the lawyers from the Corporate and M&A team count with years of experience to help businesses needs through a collaborative and forward-thinking approach, working side by side with the tax and accounting and other areas to find viable solutions to issues that otherwise could be deal breakers.

The team specializes in advising incoming foreign investors, choosing the right corporate and tax structure for every situation, providing a practical approach to the clients' needs based on their jurisdiction and interests.

The area provides legal advice to a wide range of sectors such as aviation, real estate, floriculture, distribution companies, pharmaceutical, retail, telecommunications, removable energy, oil and mining, importation and distribution of vehicles, among others.

Their services comprise a broad range of business and commercial transactions, including corporate restructures, incorporations, regulatory monitoring, acting as attorney-in fact, legal advising on corporate compliance, mergers, demergers, bylaw reforms, capital increase, etc.

Some of the department unique qualities are the complete understanding of the financial business side, not having a problem to analyze accounting or financial issues, and its innovative and preventive solutions to obtain effective results.

Some of the key matters on which Dentons Paz Horowitz is highly recognized within the legal community, is in negotiation, M&A, international contract drafting and corporate/tax restructuring.

BUSINESS

- Corporate – Commercial
- M&A
- Labor and Employment
- Real Estate
- Tax
- Mining
- Oil & Gas
- Energy
- Aviation
- Immigration
- Telecommunications

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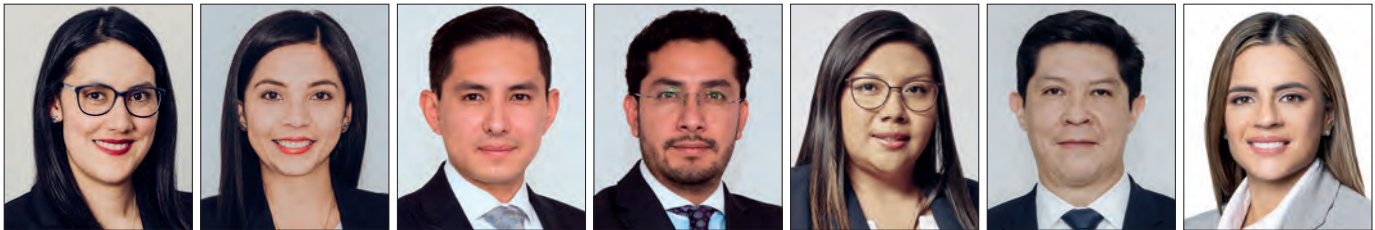
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Daniel Guevara



María Pia Rivadeneira

Adriana Paredes

Christian Álvarez

Iván Plascencia

Tamia Guamán

Cristian Olalla

Gabriela Guzmán

POSITIONING

The banking & finance department focuses on delivering superb levels of customer service and interaction, focusing on a quality rather than a quantity approach. LEXVALOR Abogados offers its clients professional services that go above and beyond what is expected of a typical law firm: we do not simply offer legal solutions but seek to create viable, long-term, innovative, cost-efficient, and effective business opportunities for our clients.

LEXVALOR Abogados has a strong presence in the capital market area. Our firm has participated in structuring capital market transactions for domestic and international investors, including corporate bond issues, commercial paper and securities issues, securities registration, securitizations, factoring and other financial products for company financing.

LEXVALOR Abogados has participated in structuring capital market transactions in corporate bond issues amounting to USD 118 MM. This year was marked the firm's participation the first blue bonds issuance process in Ecuador and Latin America, with a US\$ 79 million value.

Within the financial sector, LEXVALOR Abogados has advised domestic and international lenders, arrangers, and borrowers on loans granted to companies in the private sector. Our advisory services include structuring and performance of debt transactions and design of legal guarantee arrangements.

In Ecuador, the forming of a commercial trust is the most efficient mechanism to ensure compliance with obligations between lender and borrower. Large lenders, both international and domestic, regard the trust as a sine qua non requirement for the conferment of large loans. Our firm represents the largest and most important trust funds in Ecuador, which is why we are responsible for the preparation of all legal documents related to the granting of the most important and largest loans for the completion of works of national interest. Therefore, in addition to forming links with large lenders such as the Inter-American Investment Corporation (ISS), Inter-American Development Bank (IDB) and the International Monetary Fund (IMF), we also work with companies that undertake transformational projects in Ecuador.

Based on our broad experience and knowledge of the banking and fiduciary fields, we have provided advice to trust administrators and businesses that have been used as collateral mechanisms and/or payment of financial operations on the part of financial entities and multilateral organizations, such as the IIC, IDB, and the IMF

BUSINESS

- Asset Finance
- Project Finance
- Banking
- Financial Restructuring
- Capital Markets: Debt
- Capital Markets: Derivates
- Capital Markets: Equity
- Capital Markets: Structured finance and securitisation

OFFICES

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Gabriela Uquillas



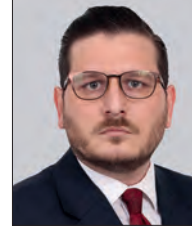
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Danny Espinosa



Geovanna Cerda



Andrés Fajardo

POSITIONING

The Tax and Customs Division of LEXVALOR Abogados has a multidisciplinary team of professionals specialized in national and international taxation, transfer pricing and foreign trade. Our team includes lawyers, engineers, accountants, and auditors, all of whom combine their knowledge to advise and guide our clients in making the right decisions, offering comprehensive solutions regarding the correct tax and customs management of their businesses. We focus on identifying, advising, and mitigating risks through compliance and correct application of Ecuadorian legislation.

OFFICES

- Quito
- Guayaquil

BUSINESS

Tax Advisory

- Tax Compliance
- Tax Legal Due Diligence
- Mergers and Acquisitions Taxation
- International Taxation
- Real Estate Taxation
- Family business taxation
- Sectional taxation
- Representation in administrative requests, administrative queries, and administrative claims.
- Accompaniment in auditing processes.
- Accompaniment and advice in the signing of investment contracts.
- Legal representation in legal disputes.
- Expert opinions.

Transfer Pricing

- Advice on transfer pricing policies.
- Accompaniment in transfer pricing audits and litigation.
- Pricing analysis.
- Ex ante Valuation Consulting.
- Transfer pricing development and reports.
- Specialized expert opinions.

Foreign Trade and Free Trade Zone Advisory Services- Preventive customs advice

- Customs Legal Due Diligence
- Accompaniment in processes of subsequent control or rectification of taxes.
- Advice in processes of qualification as an authorized economic operator.
- Advice on Special Economic Development Zones and accompaniment for the fulfillment of obligations.

CONTACTS

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ECUADOR



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Patricio Peña Romero



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POSITIONING

With over 20 years of experience in the Ecuadorian legal market, Noboa, Peña & Torres, Abogados stands out for its high standard of professionalism, ethics, and constant search for innovative solutions, which are provided nationwide through its two strategically located offices in the cities of Quito and Guayaquil.

We provide sophisticated legal advice and add value to our clients by delivering high quality legal products and services, with a clear and commercially focused point of view based on a solid understanding of your business.

The firm has in-depth knowledge and experience in complex transactions, involving both national and international matters and is well-recognized for its provision of legal services to clients ranging from Fortune 500 enterprises to entrepreneurs. Clients value the firm's capability to deliver solid, creative, effective and cost-efficient legal advice based on their needs and goals.

Noboa, Peña & Torres, Abogados is also a founding partner of the Ibero-American Legal Network (Red Legal Iberoamericana), an alliance of 14 prestigious Ibero American Law Firms, with 28 offices in 20 countries, having as main objective the creation of business opportunities for clients in those jurisdictions.

BUSINESS

- Administrative Law, Public Procurement and Concessions
- Dispute Resolution
- Arbitration and Mediation
- Banking, Finance and Capital Markets
- Criminal Law
- Compliance
- Competition Law
- Corporate and Commercial
- Energy and Mining
- Environmental Law
- Foreign Trade
- Insolvency and Patrimonial Restructuring
- Intellectual Property
- Constitutional Law
- Labor law and Social Security
- M&A
- Tax Law
- Tourism Law
- Real Estate

OFFICES

- Quito
- Guayaquil

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Wendy Noboa



Carol Riofrío



Gabriel Gallegos



Víctor Murillo



Emilio Aguayo



Rafael Serrano



Diego Palacios

POSITIONING

Robalino Abogados, leaders in our sector, constantly evolving and preparing for the future.

We are a specialized team consisting of lawyers and consultants, constantly seeking to innovate and be on the forefront of new legal and consulting trends.

Currently we have a multi-disciplinary group of more than 200 highly qualified team members, to meet the needs of a demanding local and international market

Our past experience is just the beginning. Our vision is set on new horizons, new markets, and new challenges. We evolve and innovate to continue adapting ourselves to the needs of our ever-changing world.

We strive to be strategic, long-term advisors and “partners” in a safe and trusting environment, intimately understanding the particularities of the industries and businesses of our clients. We customize our tools and systems, using new cutting-edge technologies to allow us to remain leaders in providing professional services, that has local and international experience and recognition.

Our corporate practice covers business and commercial aspects of the day-to-day operations of many of the most well-known local and international companies operating in Ecuador and advises on the country’s most sophisticated and high-profile transactions, many of which span multiple jurisdictions and practice areas.

The corporate team includes professionals who are very well-versed in the best international practices, standards, structures, and documentation required for different kinds of corporate transactions and with a significant emphasis on mergers and acquisitions, joint ventures, private equity, foreign investment, corporate restructuring, bankruptcy procedures, real estate, tax and labor matters.

We also collaborate with the community by supporting different pro bono initiatives.

We continue to grow, our offices are now in five of the most important cities in Ecuador, becoming the Firm with the largest presence in the country.

BUSINESS

- Corporate
- Tax
- M&A
- Finance & Capital Markets
- Foreign Trade
- Transfer Pricing
- Insurance & Reinsurance
- Real Estate
- Energy & Natural Resources
- Mining
- Banking
- Labor

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Guillaume Rembry



Hubert Christophe



Kevin Peau

POSITIONING

As a leading player, Eight Advisory Avocats assists companies of all sizes, from startups to major groups, in relation with their tax issues, whether recurring or exceptional in France and abroad, thanks to an extensive network of foreign tax correspondents.

The firm offers tax advisory services to investment funds regarding day-to-day and exceptional portfolio management topics. The Eight Advisory Avocats team is recognized for its responsiveness, proximity and independence.

Eight Advisory Avocats frequently intervenes, and in total independence, alongside Eight Advisory (specifically alongside the transaction, valuation, transformation and restructuring teams), or other consulting firms, in order to provide a «turnkey» solution to its clients' tax issues. However, the firm is not constrained by the rules governing the audit profession.

OFFICES

- Paris
- Lyon
- Nantes
- London
- Brussels
- Frankfurt
- Munich
- Zurich
- Amsterdam
- Hamburg
- Rennes
- Marseille
- Cologne
- Madrid
- New York
- Eight International (global advisory organization in more than 30 countries and including more than 3600 professionals).

BUSINESS

TRANSACTION SERVICES

- Buy-side tax services
- Sell-side tax services
- Tax structuring
- Post-closing reorganizations
- Tax review of financial models

VALUATION AND TRANSFER PRICING

- Tax review of valuations
- Purchase price allocation for tax purposes
- Transfer pricing documentation

RESTRUCTURING

- Tax assistance in relation with collective proceedings
- Acquisition of underperforming companies
- Restructuring tax assistance

TRANSFORMATION

- Synergies / tax efficiencies
- Reorganization / Restructuring / Carve-out
- Transformation plans

OTHER

- International taxation
- Relations with Tax Authorities
- Tax diagnostics
- Financial tax
- One-time or regular tax assistance

CONTACTS

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Florilèges



Société d'Avocats

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Marie-Hélène Raffin

POSITIONING

After thirty years as a key player in the Tax departments of US large law firms (former tax partner at Arthur Andersen International and Willkie Farr & Gallagher), Marie-Helene Raffin founded Florilèges Société d'Avocats, an independant tax consultancy firm focusing on corporate taxation in both transactional and day-to-day business context.

Florilèges is characterised by a few strong values: passion for work well done, ingenuity in solving complex problems, and in-depth listening, the key to relevant and adapted advice.

The taxation of groups of companies, both in France and across borders, is at the heart of Florilèges' expertise. Florilèges assists its clients in their tax organisation and reorganisation, as well as in their mergers, acquisitions and partnerships in France and abroad, in particular in Spain.

Florilèges Avocats also advises managers in the construction of their controlling holding companies, as well as investment funds in Development Capital and LBOs.

The firm is viewed as a "solution finder", quite creative and highly reactive and proactive.

BUSINESS

- Corporate tax
- Tax aspects of transactions (structure, leverage)
- Tax aspects of LBO
- Company law
- Tax consequences of groups' reorganization and refinancing
- Tax consolidation
- Tax impacts of co-investing with management
- Handling of tax risks and tax litigations
- Tax impacts of joint ventures
- Acquisition of distressed companies: tax strategy

CONTACTS

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**Dr. Heiko Jander
McAllister**



Joerg Schoberth



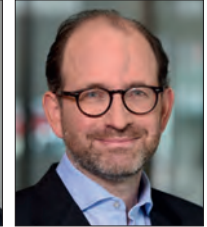
Karina Frille



Dr. Tim Odendahl



Tobias Bakeberg



**Wolfgang Kloevekorn,
LL.M.**

POSITIONING

What makes RSM Ebner Stolz unique is not numbers, facts or figures. It is the attitude behind them. Our goal is to always be there for our clients and help them meet their objectives. That's how we think, how we act, and how we're set up. As one of the Top 10 in our industry and one of the largest independent mid-size audit and consulting firms in Germany, we are not only there when our clients need us, but where they need us – right on site, with a nationwide presence in all important German business centers.

But “always there” also means “expertise combined with commitment.” Our more than 2,100 employees and partners are all passionate about their work. We're not satisfied with the first solution to come along but work to find the very best one for you. Our multidisciplinary approach that combines accounting, tax consulting, legal advice and business consulting means that we can keep our eye on all relevant aspects of your business.

RSM Ebner Stolz's important French Desk supports German and French companies in their activities in both countries.

RSM Ebner Stolz is the German Member Firm of RSM, the leading global provider of assurance, tax and consulting services to middle market businesses.

M&A TAX

RSM Ebner Stolz advises companies, private equity firms and strategists nationally and internationally when company acquisitions or sales are on the agenda. Regardless of whether share or asset deals, restructurings, management buy-outs, joint ventures or cooperations - our advisors strive to find the optimal solution for the client and support him in overlooking and optimizing the numerous tax issues involved in national and international corporate transactions. In cross-border transactions, we work very closely and regularly with colleagues in our network as required.

BUSINESS

- Ongoing Tax Advice
- Tax Returns
- Green Tax
- Property Tax
- International Tax Law
- Financial Accounting and Preparation of Annual Financial Statements
- Payroll Accounting
- M&A Tax
- Succession and Estate Planning
- Human Resources
- Tax Disputes and Criminal Tax Cases
- Structuring
- Tax Compliance
- Tax Technology
- Value Added Tax
- Assets and Taxes
- Customs Law

OFFICES

- Berlin
- Bonn
- Bremen
- Cologne
- Dusseldorf
- Frankfurt
- Hamburg
- Hanover
- Karlsruhe
- Leipzig
- Munich
- Reutlingen
- Siegen
- Stuttgart

SECTORS

- Agriculture / Food Industry
- Automotive
- Construction Industry
- Chemical Industry
- Energy
- Banks / Financial Service
- Providers
- Nonprofit Organizations
- Health / Social Services
- Commerce
- Real Estate Sector
- Machine / Plant Construction
- Media
- Corporations / Publishing Houses
- The Public Sector
- Textiles / Apparel Industry
- Transportation / Logistics

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BUSINESS

Expertise
German & French Law:

- Labor Law
- Corporate Law
- Tax Law
- Distribution
- Competition & IP
- M&A and Joint Ventures
- Corporate Acquisitions
- Litigation & Arbitration
- Finance & Banking
- Product Liability
- Corporate Insolvency
- Real Estate
- Corporate Succession
- Inheritance Law
- Renewable Energies
- Debt Collection
- In-house Training
- Legal Translations



Emil Epp Sophie Gossmann Jörg Luft Marcus Lubnow Koray Kosal Julien Dupont



Anne-Lise Lamy Vanina Vedel Priscille Lecoanet Ulrich Martin Marianne Grange Aurélia Heim



Déborah Niel Elisabeth Walckenaer Clémentine Paquet Hanna Volkenner Laura Rejano Emeline Salmon



Anja Hergesell Michael Ott Laura Maurer Audrey Bourquin Aimée Levitre Lisa Deparis Cyprien Greiner

POSITIONING



Our law firm was founded in 1994, by Emil Epp, whose entrepreneurial approach and vision was to provide sound legal and business advice for French companies and their German subsidiaries in German law and to German, Austrian and Swiss companies with subsidiaries in French law. All our attorneys have a German and French law degree. Specialized teams cover all aspects of German and French business law and defend the interests of our clients in all German and French courts.

As it needs more than legal advice to make business successful in foreign countries, we have established companies to facilitate cross-border business:

- for German, Austrian and Swiss companies in France (www.eurodroit.com; www.ffu.eu) as well as worldwide (www.cbbl-lawyers.de).
- for French companies in Germany: EPP TAX Expertise Comptable (www.expertisecomptable.de) and Vis-à-Vis (www.vis-a-vis.fr) – our domiciliation company in Baden-Baden.

OFFICES

- Paris
- Baden-Baden
- Strasbourg
- Zürich
- Bordeaux
- Sarreguemines

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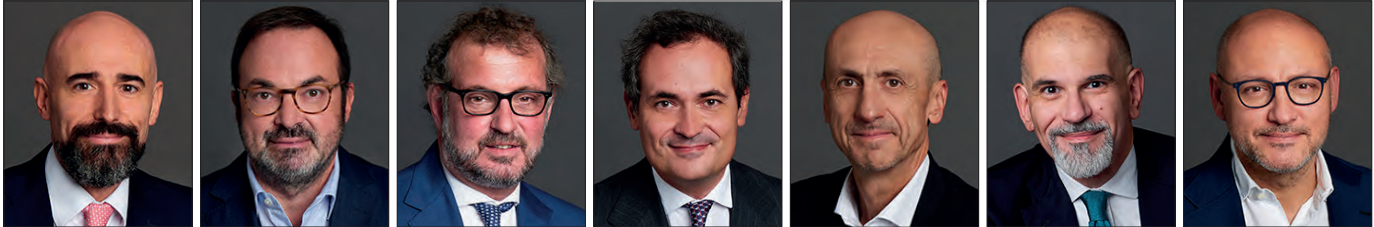
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Eugenio Siragusa

Paolo Agnesi

Barbara Aloisi

Emidio Cacciapuoti

Guido Martinelli

Federico Trutalli

Paolo Rampulla

POSITIONING

ADVANT is a European law firm association that comprises more than 600 professionals, including more than 140 equity partners, across 14 locations across Europe (Berlin, Brussels, Dusseldorf, Frankfurt, Freiburg, Hamburg, London, Milan, Munich, Paris, Rome) and around the world (Beijing, Moscow, Shanghai).

We have deep local foundations and an international vision. We are uniquely positioned to help you navigate the complex and nuanced legal and commercial landscape of Europe. We serve our clients both in Europe and across borders and continents. We deliver them the highest quality advice and results – efficiently and cost-effectively through dedication, collaboration, and technical excellence.

Banking & Finance: ADVANT Nctm professionals specialising in Banking & Finance provide assistance in a wide array of legal financial services such as Financing (both lender and borrower side and in its various forms, with a special focus on Project Finance, including PPP transactions, Acquisition and Leveraged Finance, Corporate Finance, Real Estate Finance and Shipping Finance), Regulatory, Debt Capital Markets, Securitizations (in particular NPLs), Debt Restructuring and ESG policies and green and sustainable investments.

Tax: ADVANT Nctm Tax Department is a pioneer in the Italian market: ADVANT Nctm was the first Italian law firm to develop and launch a stand-alone tax practice and was among the first to have both qualified lawyers and accountants as part of one team. Today, our innovative and pioneering reputation continues with our team of lawyers and qualified accountants. We believe that the size and unique composition of our team sets us apart and places us among the largest Italian firms. Our Tax team works constantly with the other departments of the Firm in order to provide our clients with seamless and 360 degree full-service legal and Tax assistance. Our Tax team has a known reputation for advising on cross-border issues both international and domestic clients, and is very active in complex issues such as tax structuring and winning for our clients on tough and impactful tax litigation matters.

BUSINESS

- Administrative and European Public Law
- Antitrust and Competition Law
- Banking and Finance
- Capital Markets
- Corporate and Commercial
- Corporate Criminal Law
- Employment Law and Industrial Relations
- Intellectual Property
- Litigation and Arbitration
- Mergers and Acquisitions, Private Equity
- Privacy and IT Compliance
- Real Estate
- Restructuring and Insolvency
- Tax Law

CONTACTS

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Sabina Rampinini



Paolo Viganò



Matteo Carrara

POSITIONING

BSVA is an independent law firm set up in 2002 by Alessandro Bellofiore and Francesco Senaldi. They wanted a place where the professional relationship between clients and lawyers could feel like a real partnership based on trust. With a team of over 60 members, BSVA is today a multi-disciplinary legal firm (deeply rooted/well established) on the Italian territory, based in Milan and Varese, whose aim is to meet the demands of its Italian and foreign clients, offering tailor made legal and fiscal services in several legal matters such as corporate and commercial law, banking, finance & capital markets, labor law, criminal law and family law.

Finance and Tax

The Firm advises in the areas of banking & finance, restructuring capital markets, structured finance and securitization, corporate finance, banking, financial and insurance regulation, as well as corporate governance and litigation in these areas

BSVA assists its clients in connection with a wide range of issues, solving efficiently all problems arising from the structuring transactions, on behalf of arrangers, banks and brokers, companies and corporate groups.

With regard to Capital Markets, the Firm advises its clients in the bond and other debt securities issuance, debt, convertible, debt restructuring. BSVA also assists management companies and hedge funds (including property/real estate funds).

BUSINESS

- Banking, Finance and Insurance
- Bankruptcy law and corporate restructuring

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Alex Schmitt



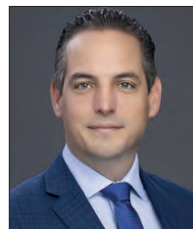
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Stéphane Ebel



Françoise Pfeiffer



Bart Vermaat



Chantal Keereman



Maria Chiapolino



Anne Selbert

POSITIONING

Bonn & Schmitt is a leading Luxembourg full-service law firm with an extensive international practice.

Our attorneys are experienced practitioners in the Luxembourg legal environment and present a unique combination of expertise allowing us to deliver unrivalled legal solutions in one of Europe's leading financial centres.

Bonn & Schmitt has established strong working relationships with leading law firms throughout Europe and in the international community with whom we interact closely and collaboratively to provide our clients with innovative and integrated solutions to multi-jurisdictional matters.

Our global client base stretches through Europe, to Russia, the U.S., South America, South Africa and Asia.

We are trusted legal partner of leading international financial institutions, industrial corporations, national governments as well as media companies, pharmaceutical groups and food and beverage groups listed on the Forbes Global 2000 List.

The firm regularly advises Luxembourg state/local and regulatory authorities on a wide range of legal matters.

Bonn & Schmitt's lawyers are registered with the Luxembourg Bar and many are members of several international legal organizations, including the International Bar Association, the Union Internationale des Avocats and the International Fiscal Association.



BUSINESS

Corporate

- Corporate Law
- Mergers & Acquisitions
- Corporate Finance
- Insolvency & Restructuring

Banking, Capital Markets and Regulation

- Banking and Finance
- Financial Services and Regulation
- Capital Markets and Securities Laws

Investment Funds, Asset Management and Private Equity

- Asset Management and Services
- Investment funds
- Alternative Investment Funds
- Private Equity



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Rémi Chevalier



Olivier Sciales



Cécile Rechstein

POSITIONING

Chevalier & Sciales, established in 2005, is a Luxembourg-based law firm known for its specialized expertise in investment management, high-stakes litigation, arbitration and dispute resolution, tax, banking, finance and capital markets, as well as private wealth and corporate transactions. Over the years, the firm has developed a diverse proficiency in niche practices within the fund industry, securitisation, and the private equity sector, offering innovative financing techniques and tailored solutions designed to meet the most demanding requirements. The firm proudly represents a broad variety of clients, from a diversified mix of hedge funds, private equity funds, real estate funds, and crypto funds to investment advisers and entrepreneurs. The firm's extensive client base stretches from Europe—including the United Kingdom and Switzerland—to the US, Latin America and the UAE.

Investment Funds: Our investment fund team supports promoters aiming to establish Luxembourg funds by assisting them to find the appropriate investment vehicle that fulfills their marketing, regulatory, and legal requirements and goals. We provide advice on the full spectrum of Luxembourg investment vehicles and fund regimes. These include Undertakings for the Collective Investment in Transferable Securities (UCITS), Specialised Investment Funds (SIF), Reserved Alternative Investment Funds (RAIF), Alternative Investment Funds with an authorised AIFM, and unregulated Common Limited Partnerships (SCS) and Special Limited Partnerships (SCSp).

Tax: Our tax team has extensive experience in advising on transactions and situations ranging from basic to sophisticated. We act as lead or co-lead counsel on the tax aspects of complex and challenging financial transactions. These include M&A transactions, buy-outs, joint ventures, corporate restructurings, private equity transactions, finance structures, financial products, securitizations, and real estate transactions. Additionally, we advise on the implementation of incentive plans for employees, senior executives, and asset managers. We are trusted advisors to HNWI and families in the implementation of asset protection and family capital operations. Our scope of expertise encompasses Luxembourg and EU tax law, and the interpretation and application of international tax treaties impacting cross-border transactions. We also manage tax settlements and tax litigation with the tax authorities. Our approach is innovative and designed to present tailor-made solutions that stand the test of time. We seek realistic and commercially-sound solutions that align with real-time insights and legislative developments.

Corporate: At Chevalier & Sciales, our corporate practice caters to a broad range of corporate needs. From company formation to handling intricate governance issues, we serve both public and private sector entities. Our deep understanding of Luxembourg's dynamic corporate landscape helps us provide tailored solutions, addressing day-to-day corporate matters with acuity.

Restructuring & Insolvency: Our corporate team at Chevalier & Sciales offers expert guidance to clients, their governing bodies, and in-house legal teams on matters of restructuring and insolvency. We provide assistance regarding domestic and cross-border mergers, inbound and outbound migrations, asset deals, bankruptcy proceedings, insolvency, and liquidation. Our strategic advice is designed to navigate complex legal landscapes with precision and confidence.

Banking & Finance: Our capital markets team showcases a diverse expertise in both debt and equity capital markets. This includes the execution of bond issues and programmes of various types, such as traditional and novel global notes, and devising investment and financing operations. We have the capability to manage an extensive range of debt or equity capital markets transactions on both a domestic and international level, demonstrating our commitment to providing robust financial solutions to our clients.

BUSINESS

- **Investment funds**
 - Fund structuring and formation (private equity, real estate, VC, debt, crypto, hedge, etc.)
 - Regulatory and compliance
 - Restructuring and insolvency
- **Litigation, arbitration & dispute resolution**
 - International litigation and arbitration
 - Fund litigation
 - Private banking and financial litigation
 - Corporate and commercial litigation
- **Tax**
 - Tax advisory
 - Tax litigation
 - VAT and indirect taxes
 - Tax Compliance
 - Private wealth planning
- **Banking, finance & capital markets**
 - Debt and equity capital markets
 - Securitisation and structured finance
 - Banking and financial services
- **Private wealth management**
 - Private investment and family capital
 - Luxembourg SPF services
 - Private wealth planning
 - Dispute resolution
- **Corporate**
 - Company formation
 - Corporate governance
 - Restructuring and insolvency

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POSITIONING

Located in the heart of one of the world's main financial centers, DSM Avocats à la Cour provides its national and international clientele multilingual services suited to Luxembourg's current environment. DSM's lawyers are recognized experts in numerous legal practice areas such as corporate, M&A, tax law, private equity and real estate, the funds industry, labour law as well as dispute resolution. Our teams are international and multicultural, combining their skills to provide bespoke services to our clients.

Corporate / Mergers and Acquisitions

DSM Avocats à la Cour is an independent firm considered to be an excellent alternative to larger international firms for corporate, commercial, and M&A work in Luxembourg. Many clients and foreign law firms referring work to us on behalf of their clients are of the opinion that **DSM is a mid-sized firm delivering top quality work able to handle sophisticated transactions**. Our corporate and M&A team is regularly called upon to assist in domestic, cross-border and multi-jurisdictional matters and advises on general corporate matters, mergers and acquisitions, corporate restructurings, public and private tenders, mergers and divisions, share and asset deals, joint ventures, liquidations, corporate governance and compliance, managerial and other governing body liability as well as corporate finance.

Private Equity & Real Estate

DSM understands the big picture and gives clients the benefit of its technical expertise at every stage of the process. Our team advises and represents clients on and with respect to the full range of real estate law matters, including: financing, setting up of the corporate structure (regulated funds and non-regulated funds, SPVs), acquisition or divestment of real estate property, including asset deals and share deals; urban zoning and planning, including general and specific development plans, construction permits, as well as permits by specific competent authorities; drafting and negotiation of commercial, office and residential lease agreements; drafting and negotiation of surface rights and emphyteutic leases; issues linked to condominiums and drafting of condominium rules; public procurement and competition; and civil, commercial, tax and administrative disputes over all issues linked to real estate.

Restructuring & Insolvency

DSM advises a variety of clients in bankruptcy and insolvency cases, both in the bankruptcy courts and in out-of-court restructurings. Our specialists also advise on company management, insolvency administrators, guarantors and creditors in any phase of a bankruptcy or insolvency.

Our team assists clients in: English, French, German, Italian, Luxembourgish and Spanish.

BUSINESS

- Administrative and Public Law
- Banking and Financial Law
- Restructuring & Insolvency
- Capital Markets
- Commercial and Business Law
- Compliance and Regulatory in the Financial Sector
- Corporate / M&A
- Criminal Law & White Collar Crime
- Dispute Resolution
- EU & Competition Law
- Digital
- Employment and Social Security Law
- Life Sciences
- Maritime Law
- Real Estate and Construction
- Tax Advice and Tax Dispute Resolution
- Investment Funds

DESKS

- French Desk
- Italian Desk
- German Desk

VALUES

- Excellence
- Reactivity and Availability
- Closeness
- International

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Mark Shaw

POSITIONING

Pinsent Masons is a purpose-led professional services business with law at the core. We combine legal expertise delivered via our global sectors – real estate, financial services, energy, infrastructure and technology science and industry – with a wide range of complementary professional disciplines to address our clients most pressing needs. In addition to lawyers, clients have easy access to a range of professionals, from forensic accountants and tax experts to data specialists and project managers, to support them across every area of their business. With over 450 partners and more than 3800 people operating globally from 28 offices around the world, our people champion change, promote progress and enable everyone to make business work better for people.

Banking & Finance: By taking care of the most complex regulatory, transactional and litigation matters, both on a domestic and international level, our Banking & Finance team located in Luxembourg has proven to be a highly reliable partner across the full spectrum of banking, finance, capital markets and fund finance services. Our experts assist banking and credit institutions, investment firms, Professionals of the Financial Sector (PFS), management companies, auditors and accounting professionals, economic advisers, investors, borrowers and lenders as well as other professionals subject to the AML/CTF regulations.

Corporate Law: Our Corporate and M&A team in Luxembourg uses a cutting-edge approach to provide clients with a fully integrated legal service covering the whole range of corporate transactions, structures, and governance. Our lawyers assist renowned domestic and international clients including multinational corporations, entrepreneurial and family businesses, start-ups, banks and financial institutions, investment and pension funds, private equity houses, asset managers and family offices.

Investment Funds: Our Luxembourg Investment Funds team advises on transactional and advisory projects, focusing on both alternative and retail investment funds. Our lawyers have developed a high level of expertise across all asset classes and have a strong demonstrable track record of client satisfaction, delivering commercial advice combined with an in-depth understanding of the industry. Our clients include domestic and international institutional investors and sponsors, family offices, asset managers, private equity and venture capital funds or high-net-worth individuals and families.

Tax: Our Tax team based in Luxembourg not only supports clients in their day-to-day management, tax compliance procedures and fiscal issues but also helps them implement the best tax strategy and appropriate tax structuring for their projects. Our lawyers excel in advising on cross-border operations and handling tax disputes for clients including Fortune 500 companies, multinationals, emerging businesses, investment funds, investors, banking and financial institutions as well as high-net-worth individuals and families.

BUSINESS

MAIN AREAS OF PRACTICE:

- Banking and Finance
- Corporate and M&A
- Dispute Resolution and Litigation
- Employment
- Insurance and Reinsurance
- Investment Funds
- IP, Technology, Media & Telecommunication
- Tax

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Quentin Rutsaert



Edouard Guy



Ferdinand Partisotti

POSITIONING

Established in 2010, Rutsaert Legal excels at setting up investment vehicles in Luxembourg, with a special focus on Alternative Investment Funds. Most of our clients are Asset Managers, Institutional Investor and High Net Worth Individuals. Our lawyers have an extensive track record in assisting Investment Funds on their fundraising and transactional work (acquisition finance, M&A, LBO, MBO and divestments). We regularly team-up with international law firm as trusted partner for Luxembourg.

Investment Funds

We advise Asset Managers, Institutional Investors, HNWI, PE Firms, Funds and Family Offices on all aspects of the life cycle of unregulated investment vehicles (AIF, RAIF) and of regulated investment vehicles (SIF, SICAR, UCITS); In this respect we assist our clients with:

- The selection of the appropriate fund structure;
- The set-up and drafting of the documentation: Special Limited Partnership agreement (LPA), carried interest arrangement, side letter, prospectus, private placement memorandum (PPM), investment management agreement, central administration agreement and depositary agreement;
- Liaising with the financial supervisory authority in Luxembourg (the CSSF);
- The set-up and registration of Alternative Investment Fund Managers (AIFMs) with the CSSF; and
- The selection of service providers such as the registered AIFM, the central administration agent and the depositary agent.

Corporate Finance

We assist clients with their corporate finance transactions. Typically, our clients are PE firms, Asset Managers, Small and Large Corporates and Family Offices. Our significant flow of transactions ensures that our lawyers have become rounded corporate finance lawyers with experience in various types of transactions. Here is a list of transactions we cover on a regular basis:

- Acquisition finance, including the documentation related to the security package;
- M&A, from drafting a term sheet or letter of intent to closing the transaction;
- Drafting and negotiating shareholders agreements, co-investment agreements and share purchase agreements;
- Arranging capital increases or raising funds through the issuance of bonds; and
- Performing corporate, legal and tax vendors' or buyers' due diligences.

Corporate Services

We assist our clients with their legal and accounting compliance, including the preparation and filing of the annual accounts. We also assist them with the preparation and filing of tax returns.

Tax

We assist our clients with corporate tax matters. We team-up with international tax advisors to cover cross-border tax issues.

BUSINESS

- Investment Funds
- Corporate Finance
- Corporate Services
- Tax

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Etienne de Crépy



Michaël Meylan



Vanessa Schmitt



Laurent Verhavert

POSITIONING

Strelia is a leading multiservice independent Belux law firm, founded in 2013. We subsequently opened our Luxembourg office in 2017, recognizing the importance of Luxembourg as a leading global financial center and the second most crucial hub for investment funds, surpassed only by New York. With a strong focus on private equity, our Luxembourg office serves as a focal point for this specialized sector.

Strelia's Luxembourg office specializes in Corporate and M&A and Banking and Finance. Additionally, we can provide our clients with tax advice and handle disputes before Luxembourg courts, as well as arbitrations, leveraging the expertise of fellow professionals with whom we closely cooperate.

Strelia's services distinguish themselves from competitors with their unwavering commitment to high-quality standards, strengthened by a highly efficient team. Consistently recognized as a leader in the field by publications such as Chambers, Legal 500, and IFLR, Strelia's Corporate and M&A practice sets the standard for excellence and innovation, ensuring our clients receive unparalleled service and results. We have a deep understanding of our clients' legal and business needs in various industries, allowing us to navigate their requirements effectively.

Strelia's corporate lawyers offer comprehensive support to private equity firms and corporate entities, encompassing transactional and M&A matters, company law, corporate governance, and regulatory compliance.

Our clients entrust us with their cross-border and domestic transactions, relying on our seasoned advice and expertise. Our approach centers on our clients' needs, nurturing long-lasting relationships grounded in trust and satisfaction. Regardless of the deal's complexity, scale, or industry focus, we approach each matter comprehensively, ensuring meticulous coverage while delivering tailor-made solutions of the utmost quality.

The team is also characterized by responsiveness, pragmatism, and the delivery of innovative solutions tailored to each client.

BUSINESS

- Corporate / M&A
- Banking & Finance
- Dispute Resolution
- Restructuring & Insolvency

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Emmanuel Gutton



Thomas Glauden



Willem van de Wiele

POSITIONING

White & Case is an international law firm that serves companies, governments and financial institutions. We are uniquely placed to help our clients resolve their most complex legal challenges wherever they are. Our Luxembourg team advises on a broad range of areas of expertise, with a particular focus on private equity, investment funds, tax, mergers and acquisitions, banking and finance, capital markets, restructuring, corporate litigation and EU financial service regulations.

Our Banking, Finance and Capital Markets department sits within our Transactional Practice and concentrates the firm's well-rounded expertise in transactional finance and financial regulation. Our team mainly advises a wide range of banks, credit funds, alternative capital providers, sponsors and corporations on direct lending, acquisition & leveraged finance, holdco PIK financing and debt and equity capital market transactions. Over the years, our team earned the reputation of being among the very best in the Benelux market.

Our Restructuring and Insolvency team has extensive experience in advising debtors and lenders to restructure in distressed debt situations, in advising lenders and other creditors in bankruptcy cases, in defending directors, shareholders, or lenders when facing liability claims from other creditors, trustees or receivers, and more. We assist leading professional investors in acquiring portfolios and individual distressed assets with a view to restructure and create value. We also routinely handle restructuring and insolvency matters with multiple simultaneous procedures taking place in several countries.

Our Tax team is working with our clients to find the most effective tax-related legal solutions. We have built one of the most successful tax practices, offering a truly pan-European service, and our award-winning tax advisors have been engaged in some of the most significant tax assignments in the region. Our Luxembourg tax team is fully integrated in this multinational approach to tax issues and assists our clients with tax aspects in transactions, advisory work, contentious and non-contentious mandates, as well as standalone tax matters.

BUSINESS

- Corporate and Mergers & Acquisitions
- Private Equity
- Investment Funds
- Asset Finance
- Capital Markets
- Commercial Litigation
- Debt Finance
- Financial Restructuring and Insolvency
- Financial Services Regulatory
- Project Development and Finance
- Regulatory & Compliance
- Tax

Our values

At White & Case, our culture comes to life through three core values :

Pioneering

We seize opportunities to innovate and grow

United

We are one firm with a shared sense of purpose

Human

We care about each other and the world around us

These are the concepts that shape our distinctive culture and differentiate us from others.

They capture the unique spirit of our Firm, and guide the behaviours that enable us to deliver on the promises.

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Jesus Colunga



Juan Carlos Serra



Juan Jose Lopez de
Silanes



Luis Lujan



Miguel Angel Peralta



Pedro Said

POSITIONING

Basham, Ringe y Correa is a full-service law firm with a strong presence in Latin America. It was established in Mexico in 1912 so it has 110 years of experience helping clients do business in Mexico and abroad.

Basham's preventive and strategic advice on all the areas of Mexican law allows the firm to offer its clients effective, complete and timely solutions to their needs.

The firm has four offices strategically located across the country: its main office is in Mexico City and regional offices are in Monterrey (opened in 2000), Queretaro (opened in 2004), and Leon (opened in 2018).

Basham's Corporate and M&A Practice Group assist Mexican and foreign clients in a broad range of cross border commercial transactions. As members of one of Mexico's leading law firms, our corporate lawyers have the experience, knowledge, and judgment required to effectively manage all transactions, from the simplest to the most complex with speed, efficiency, and success.

Every business plan or model must comply with domestic and international tax provisions. For this reason, Basham, Ringe y Correa assists our clients in meeting their tax obligations under the Law. Aware of their clients' concerns regarding the frequent amendments to tax provisions, Basham, Ringe y Correa offers a wide range of tax planning services to maximize the efficiency of their transactions.



Sergio Barajas



Victor Barajas

BUSINESS

Corporate:

- Foreign Investment negotiation and structuring
- Incorporation of companies and limited liability companies
- Opening of subsidiaries and branch offices of foreign companies
- Joint ventures and shareholder agreements
- Commercial contracts
- Construction contracts
- Approvals and permits from all levels of government
- Corporate restructuring, conversions, dissolutions

and liquidations

- Corporate record maintenance

Tax Planning:

- Domestic and international tax planning
- Due-Diligence
- Corporate reorganization
- Mergers, spin-offs and acquisitions
- Global solutions
- Solid alliances with foreign law firms
- Tax consulting
- Tax incentives

OFFICES

- Mexico
- Monterrey
- Queretaro
- Leon

CONTACTS

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Paola Yaber

POSITIONING

Our tax practice works in close collaboration with our M&A, Capital Markets, Energy, and other practices to provide an integrated service, advising our clients on the most suitable structure while considering their goals and objectives. We advise our clients on tax inquiries pertaining to day-to-day operations and corporate restructures, involving mergers, spin-offs, or any other corporate move that allows clients to conduct business efficiently, always in full compliance with Mexican tax provisions and obligations.

Likewise, we have vast experience and capabilities advising Galicia's banking, infrastructure and energy clients in the review and optimization of their financial models, with the objective of analyzing tax provisions for both project investment and disinvestment. Similarly, Galicia's Tax team has expertise in fund formation, particularly those involving private equity and real estate projects. We advise our clients on tax compliance related to structures and vehicles used to carry out investments in these projects, such as Mexican Trusts (e.g. FIBRA, FICAP, CERPI, passive trust, business trust), Mexican entities or even through other foreign vehicles (e.g. Trust, LP).

Our Tax Litigation practice group is a remarkable, handpicked team, recognized for its ability to develop strategic litigations. We offer advice on all appropriate means of defense against resolutions issued by tax authorities, offering the best legal strategies and solutions for our clients and accompanying them every step of the litigation process. Relevant and important precedents have been obtained in favor of clients known as key players in their industries through administrative appeals, nullity claims before the Federal Administrative Court and constitutional claims before District Courts, Circuit Courts, and the Mexican Supreme Court of Justice.

Our Consulting, Controversy and Litigation Tax teams collaborate to provide clients with a pro-business, practical and holistic approach and solution to their needs. Galicia is fully committed to building a market-leading tax practice, with full-service capabilities on the transactional, advisory and litigation front. The team has been reinforced significantly in the last few years and is now composed of nearly 30 professionals, including six partners.

Galicia is aware that when it comes to taxes, controversies may arise. That is why we have strengthened and complemented our tax services by offering our clients cutting-edge capabilities to avoid and effectively resolve complex tax disputes.

From the dispute avoidance perspective, our team is able to provide high-level tax risk assessments to identify potential tax liabilities for the client and to suggest strategies for managing such risks. Our team has relevant on-the-ground experience in handling sophisticated tax audits on transfer pricing, financial systems, international taxation and digital services, among other issues. Profound knowledge in alternative dispute resolution procedures allows us to offer clients not only an effective solution to solve the case at hand, but also to preserve a long-term relationship with the tax authorities through open and cooperative communication.

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Lisset Aldrete

POSITIONING

Ibáñez Parkman, S.C. is a firm fully aware of the challenge involved in the development of corporations and individuals within the legal framework, both in our country and abroad. Reason why it has its own philosophy inspired in the highest ethical and service values ensuring with this the trust deposited by its clients.

The areas in which we render our services are directed by professionals that comply with the highest standards of knowledge and probity. This permits us to intelligently coordinate the personnel under it, in the constant search of benefits for the interests of the clients this firm represents.

Based on the foregoing, technology also performs a very important role to Ibáñez Parkman, S.C. Thus it is that our infrastructure, together with the spirit of personalized service, allows us to maintain a close communication with our clients, and this constitutes our main commitment.

We possess the expertise to analyze the requirements of various projects, including infrastructure, road construction, potable and treated water systems, environmental initiatives, electricity, and hydrocarbons, among other administrative matters. Additionally, we have extensive experience in identifying governmental programs focused on subsidy schemes, financing, or public-private partnerships, which may reduce our clients' investment costs.

We are also adept at identifying additional common needs for infrastructure projects and the surrounding communities. Our approach is centered on seeking creative solutions that not only address these needs but also mitigate the social impact of the projects. This is achieved through the application of cost-benefit studies in compliance with current regulatory standards and through negotiations with relevant authorities to secure the necessary support.

BUSINESS

- Development of projects of Energy and Infrastructure
- Labor
- Corporate Law
- Foreign Investment
- Real Estate
- Tax Law
- Civil Law
- Commercial Law
- Administrative Law
- Litigation
- Other Areas...

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Suárez**



**Jorge Alberto Ramírez
Suárez**



**Luis Manuel Rodríguez
Gutiérrez**

POSITIONING

Martín, Isla & Pickering is a law firm of experts specializing in various and highly specific areas of practice, and we are consistently at the complete disposal of our clients. Our aim is to provide them with high-quality, specialized, and personalized legal services, always seeking to build their trust, achieve their absolute satisfaction, and consistently exceed their expectations. Our specialists are members of various Professional Associations, such as the National Association of Business Lawyers (ANADE) and the College of Public Accountants of Mexico (CCPM). With this premise,

, we specialize in various areas and subjects, including Litigation, Tax Advisory, Consulting, and Compliance; Strategic Administrative Litigation, Advisory, Consulting, and Compliance; Alternative Dispute Resolution in Tax Matters; Amparo Lawsuits against Laws and Authority Acts and Resolutions; Private Mediation; Diligent Corporate Governance; Mergers and Acquisitions; Co-investments; Business Alliances; Corporate, Commercial, Agreements, and Contracts; Foreign Investment; Real Estate; Immigration; Civil and Commercial; Strategic Criminal; among others.

Ricardo Martín González: He is an attorney with more than 25 years of experience in the public sector and in important and recognized Mexican Law Firms. Specialized in litigation, advisory and consultancy in tax, foreign trade, alternative dispute resolution (Substantial grounds of defense, conclusive agreements before the Taxpayer Ombudsman, MAPs and APAs) and amparo proceeding, as well as national and international tax advisory and consultancy. Due to his broad experience and specialization, he has advised both national and international companies and been in charge of multiple complex litigations.

Pablo Francisco Isla Vázquez: He is an attorney with more than 15 years of experience in important and recognized Law Firms, as well as in the corporate sector. Specialized in advisory and consultancy in private mediation, corporate law, corporate governance, mergers and acquisitions, logistics and transportation, real estate and contracts and agreements of different nature. His specialization has been practiced mainly in matters related to corporate restructures, mergers and acquisitions, asset purchases and sales, public biddings, among others.

Julián Fernández Rodríguez: He is an attorney with more than 25 years of experience advising important companies and national and multinational groups. Specialized in litigation, advisory and consultancy in civil, commercial, constitutional, corporate and real estate. He has constantly sponsored special commercial proceedings in connection with bonds, enforcement of guarantees, among others, as well as disputes related to civil liability arising from commercial activities of national and international companies.

Karl Friederich Bücher Suárez: He is an attorney with more than 15 years of experience advising and representing the interests of individuals, as well as national companies and multinational groups. Specialized in litigation, advisory, consultancy and compliance in strategic-criminal law in property, tax and financial crimes. Attorney who has advised and represented in multiple investigations and criminal proceedings to important companies in matters related to property, tax and financial aspects.

Jorge Alberto Ramírez Suárez: He is an attorney with more than 25 years of experience in labor law, advising companies in the industrial, commercial, financial and service sectors in their labor relationships and employer obligations. He has carried out the attention and design of defenses strategic and legal representation in labor proceedings for unfair dismissal, union lawsuits and collective conflicts, among others.

Luis Manuel Rodríguez Gutiérrez: Attorney with more than 20 years of experience acquired through a free career in litigation matters. Responsible for the civil and commercial litigation practice, advising national and international clients in shareholder conflicts; minority corporate rights; commercial bankruptcy; commercial arbitration and judicial intervention in arbitration matters. He advises companies in various branches, at the management level, both to find solutions to everyday problems in civil and commercial matters, as well as in complex situations that arise from the ordinary course of business.

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Luis Alberto Balderas Fernández



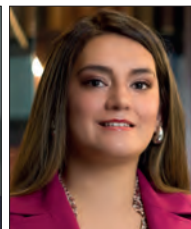
Justo Fernández del Valle y Cervantes



David Hurtado Badiola



Óscar Paz Suárez



María Fernanda Acevedo Olguín



Luis Rodolfo Flores Licona

POSITIONING

Jáuregui y Del Valle (JDV) was founded in 1975 as a Mexican full-service law firm specialized in domestic and international business transactions. It brings together dedicated professionals with a solid international expertise, highly recognized for their innovative approach in providing solutions with the highest technical and ethical standards, alongside a deep understanding of their clients' business needs. Our mission is to preserve a distinctive unique approach and to remain a leading practitioner of law; key elements that triggered their participation in highly reputable transactions.

JDV advises domestic and foreign clients on a wide range of joint ventures, investments and economic activities within manufacturing trade and services. The firm has a history of implementing state-of-the-art transactions, being a market leader in advising highly regulated entities and in structuring foreign equity investments. We are well known in covering various types of financings, privatizations of government-owned companies and public services, in advising and assisting clients on all steps of qualifications for public bid processes and negotiations of procurement, alongside services, infrastructure and agreements with government entities. The firm has advised foreign governmental entities throughout its history.

The law firm is recognized for its innovative approach in efficiently designing corporate structures and its outstanding technique of solving complex issues. We advise on Distribution Agreements, Acquisitions, Joint Ventures, Strategic Alliances and Associations, Shareholders Conflicts, Corporate Governance, Regulated Industries, Privatization Processes and Anti-Corruption.

Our Banking & Finance team provides advice to commercial banks, investment banks, investment funds, insurance companies, financial lease and factoring companies, pension funds and other financial institutions holding business in Mexico. Our legal assistance includes granting of financing, establishment of subsidiaries in Mexico, acquisition of financial entities in Mexico and compliance with anti-money laundering regulations.

Within our Competition & Antitrust practice we offer advice on all types of Litigation, Compliance, Immunity Programs and Personnel Training. Tax is one of our main practice areas. We offer tax consulting on both federal and local level, with a broad expertise in Acquisitions, Divestitures, Stock and Asset Purchases, Transfer Pricing, Tax Refunds, Structuring of Funds and Public Securities Issue (IPO). The tax specialists are constantly involved in cross-border and domestic transactions.

Our Private Equity team is well experienced in developing strategies for our clients on structuring, bids and deals to mitigate risks and close efficiently. JDV has advised various pension plans, fund managers, financial institutions, financial advisers, investors and family offices on structuring funds, bids, acquisitions and deals.

BUSINESS

- Banking and Finance
- Competition & Antitrust
- Corporate M&A
- Criminal Law
- Energy & Natural Resources
- Environment
- Insurance & Reinsurance
- Intellectual Property
- International Trade & Customs
- Labor and Employment
- Litigation & Arbitration
- Real Estate
- Tax

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Diego Sánchez Labrador



Víctor López Martínez

POSITIONING

We specialize in Corporate Law, Administrative Law, Intellectual Property, Financial and Banking Law as well as Policy and Country Risk Consulting, areas focused on the growth and success of personal and business projects.

We make the tranquility, growth and success of our clients our priority. The corporate practice is focused on providing comprehensive legal advice for the constitution, organization, operation, control, merger, acquisition, dissolution and liquidation of companies.

We have had the opportunity to provide advice to financial institutions on regulatory compliance and compliance, representing said institutions before the regulatory authorities for all types of procedures. Additionally, we have advised both debtors and creditors in the design, structuring and implementation of financial operations. Likewise, we have extensive experience in the fintech sector and new technologies in the financial market, accompanying our clients from the design of their platforms to the start of operations.

BUSINESS

- Corporate
- M&A
- Banking & Finance
- Fintech Regulatory
- Labor
- Tax

OFFICES

- Madrid
- Mexico City
- Washington D.C

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Ana Angulo



Kepler Panduro



Alfredo Sotomayor



Cindy Vargas



Cinthia Coronado



Karla Figueroa



Gabriela Polo



Rodolfo Nuñez

POSITIONING

AMPRIMO, FLURY, BARBOZA & RODRÍGUEZ ABOGADOS is a law Firm made up of lawyers with broad experience in providing legal consulting services both, for private and public sectors. The purpose of our institution is to remain at the forefront and excel in all law practice areas with a special focus on litigation and arbitration matters. In that sense, our main partners are highly praised as referents in this area of expertise, being highly demanded both as litigators as well as in their role as arbitrators; having participated in various large-scale arbitrations, as well as representing several of the country's most important companies in critic leading cases.

As a highlight of some of the firm's most recent cases, is the successful advisory and legal representation in the constitutional action held against Law 31018, which suspended the charge of tariffs in all national highways during the COVID 19 outbreak and further lockdown in Peru; as well as representing Petroperu with its defense in a recent constitutional process held in order to suspend the development of the technical improvement in La Pampilla refinery, one of the biggest current public infrastructure projects in Peru. Finally, the firm has participated in an international arbitration, at the CIADI, initiated by a maritime concessionaire against the Peruvian Government claiming the existence of several causes of contractual breach.

Furthermore, our lawyers have held positions of high responsibility and specialization in the public administration, focused especially on matters related to human rights, arbitration as well as constitutional, administrative, competition, mining and environmental law. Also, they are skilled in issues related to the private investment and public management in addition to negotiation of different contracts aimed at executing large-scale investment projects. In this regard, the Real Estate area of the Firm has experienced a remarkable growth, having as clients the main actors of the real estate and construction sector in the country, sponsoring them in the design of investment models as well as in the management of such projects.

Similarly, we pride ourselves in having a vast experience in providing legal advice for the business development and settlement of controversies arisen from the corporate, financial, tax, and labor issues and generally, for all matters related to the business development in Peru.

BUSINESS

- Dispute Resolution and Arbitration
- Regulatory and Public Law
- Constitutional Law
- Pharmaceutical and Life Sciences
- Tax Law
- Labor Law
- Mining Law
- Real Estate
- Public Contracting & Procurement
- Investments and Project Finance
- Corporate Law
- Competition Law and Intellectual Property
- Environmental Law, Natural Resources and Energy
- Family Law



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**Carlos Saco-Vertiz
Tudela**



**Eduardo Landerer
Sanchez**

POSITIONING

Our Law Firm was founded in June 2012, by recognized professionals with a long and successful track record, seeking to offer our clients specialized legal and advisory services on corporate, banking, financial, insurance, capital markets, real state, aviation, retail business, health services, agribusiness, manufacturing and industrial matters, as well as business services, hotel management, oil and gas and aviation activities, among others.

Our partners and associates provide preferred, timely and professional services, based on sound, honest and transparent values and on principles of professional ethics and strict respect for conflict of interest rules.

Thus, the team of Partners and Associates of our Law Firm has earned a well-deserved reputation in the market and has gained the trust of a client portfolio consisting of leading local and international companies who have entrusted us their legal counseling and assistance matters.

On the month of April, 2018, BBGS was constituted, as the result of the integration between the legal firms Bambach & Campos (Chile), Barrios & Montenegro (Colombia), García Velasco & García De Luca (Mexico) and Sacovertiz & Landerer (Peru), providing one of the most important legal networks in Latin America, rendering services in Chile, Colombia, Mexico and Peru with a staff of more than 120 lawyers.

On December 03, 2021, with BBGS as member, it was launched ELBA GLOBAL, a new global alliance of legal and business advisors, comprised by a select group of prestigious law firms, accounting and business advisors headquartered in several different countries around the world have launched a new global alliance named “ELBA GLOBAL – Elite Legal and Business Advisors.” The 15 Founding Members are Law, Tax and Accounting Firms with over 30 different practice areas from Brazil, Chile, Colombia, Hong Kong, Italy, Mexico, Panama, Peru, Portugal, Spain, Switzerland, The Netherlands, USA and Venezuela.

BUSINESS

- Banking, Finances
- Capital Market
- Mergers & Acquisitions
- Mining
- Corporate and Commercial
- Taxes, Foreign Trade and Customs
- Aviation
- Competition law
- Health services
- Real Estate Investment
- Insurance
- Intellectual Property
- Administrative law and Municipal matters
- Private Concessions and Initiatives
- Proceedings
- Consumer Protection law
- Telecom law


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Michelle Barclay



Rolando Cevasco



Juan Carlos Escudero



Miguel Viale



Juan Jose Hopkins



Carolina Gajate



Cecilia Vargas



Victor Farro



Yessica Manzur

POSITIONING

The team has broad experience, advising clients from all over the globe, including Asian, European and North American companies, offering a comprehensive local legal knowledge with a global approach in order to provide effective solutions to our clients' needs.

Our transactions team has a well-developed and very successful methodology that is very meticulous with all the regulatory, environmental, sectoral and other relevant aspects of an operation, making sure to always provide efficient tax advice and to verify all the sensitive aspects from the labour point of view.

We have an outstanding track record advising important clients across a range of sectors, with a particularly strong focus on the retail, mining, oil & gas, aviation, real estate, energy and industry sectors, among others.

OFFICES

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- Bogotá
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- Brussels
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- Cologne
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- Edinburgh
- Frankfurt
- Funchal
- Geneva
- Glasgow
- Hamburg
- Istanbul
- Kyiv
- Leipzig

- Lisbon
- Liverpool
- Ljubljana
- London
- Luxembourg
- Lyon
- Madrid
- Manchester
- Milan
- Monaco
- Munich
- Oslo
- Paris
- Podgorica
- Poznan
- Prague

- Reading
- Rome
- Sarajevo
- Sheffield
- Skopje
- Sofia
- Stavanger
- Strasbourg
- Stuttgart
- Tirana
- Utrecht
- Vienna
- Warsaw
- Zagreb
- Zurich

AFRICA

- Algiers
- Casablanca
- Johannesburg
- Luanda
- Mombasa
- Nairobi

MIDDLE EAST

- Abu Dhabi
- Beirut Abu
- Dubai
- Muscat

BUSINESS

- Antitrust, Competition and Trade
- Arbitration
- Aviation
- Banking & Finance
- Bankruptcy & Restructuring
- Capital Markets
- Compliance
- Consumer Products
- Corporate/M&A
- Dispute Resolution
- Employment & Pensions
- Energy: Electricity Oil & Gas
- Environmental Law
- Hotels & Leisure
- Infrastructure & Projects
- Insurance
- Intellectual Property
- International Arbitration
- Life Sciences & Healthcare
- Mining
- Public Procurement & Administrative Law
- Real Estate & Construction
- Tax
- TMC - Technology, Media And Communications

ASIA-PACIFIC

- Beijing
- Hong Kong
- Shanghai
- Singapore

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Ivan Chu



Germán Lora



Rocio Liu



Juan José Cárdenas



Álvaro Castro Lora

POSITIONING

Damma Legal Advisors exists to positively impact our community having integrity as our core value.

We are involved in practically all sectors and industries, which allows us to have an expert view of the business world. Our value proposition is focused on helping our clients to meet their business objectives and protect the value of their assets in an effective and efficient manner, based on a preventive approach. To this end, our services integrate the main legal aspects that impact

BUSINESS

- Fintech
- Blockchain and Crypto
- Venture Capital & Technology
- Banking and Finance
- Capital Markets
- Financial Services
- Data Protection & Information Security
- Labor & Employment
- Tax Law
- Wealth Management
- Projects & Infrastructure
- Mergers & Acquisitions

Damma is highly specialized in technology, fintech, venture capital, financial regulation, capital markets, tax law, wealth management, labor & employment, projects & infrastructure and corporate law matters.

Our Fintech & Startups practice is focused on providing regulatory, corporate and transactional advisory to startups (specially Fintech, Crypto, Blockchain and Web 3 companies), angel investors, venture capital funds, incubators and accelerators, corporate venture building departments and corporations aiming to digitalize themselves. Thus, we advise fintech, crypto and blockchain companies, regulated entities and local and foreign investors, on regulatory and digital matters. Our advisory focuses on the implementation of fintech business models and/or partnership schemes among fintech companies (e.g., P2P lending platforms, debt and real estate crowdfunding, factoring, currency exchange, payment and remittances mechanisms, etc.), Blockchain-based developments and web 3 business models (cryptoassets wallets, exchange platforms, stablecoins, tokenization, payments and remittances platforms, etc.). Our services include the elaboration of regulatory roadmaps for innovative business models, data privacy compliance, drafting of corporate and contractual documentation, as well as conducting licensing and registry procedures. We also advise tech entrepreneurs and regulated entities in their interaction with public agencies on regulatory matters, as well as with private entities on funding and collaborative transactions.

On the other hand, our Capital Markets and Banking practice provides transactional advisory related to financing and debt issuance deals, creation of trusts, investment funds and securitization vehicles, as well as regulatory advisory to banking, insurance and securities markets entities, including licensing proceedings.

Our Labor & Employment practice includes counseling on both private public labour legal regimes, representation in litigation before the judiciary and in administrative proceedings, labour contracting and contracts under special regimes, internal labour management (hiring policies, disciplinary procedures, internal labor regulations, wage equality, harassment, occupational health and safety, among others), union related aspects (collective bargaining, strike scenarios, etc.) and hiring of foreigners and immigration issues.

Our Tax law practice consists of general and sectorial tax advisory, organization of tax and legal schemes, tax and legal committees, preparatory review for and support in tax audits, tax reviews, legal sponsorship and participation in proceedings as experts, consultancy and general legal advising on customs matters, as well as wealth management solutions.

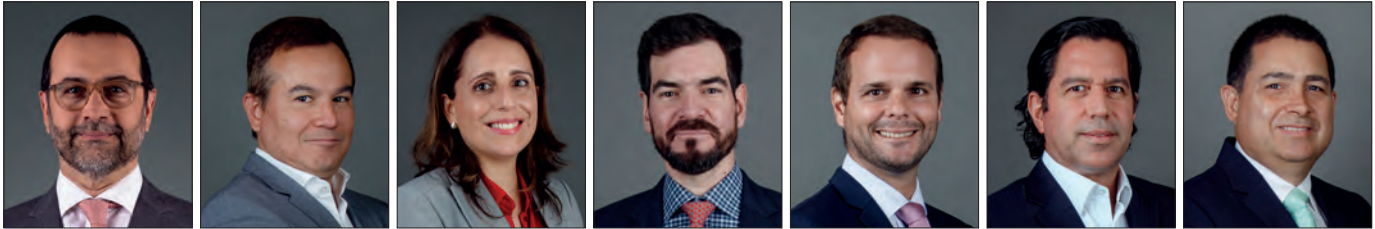
Finally, our Transactions and Projects practice includes legal advisory on mergers, acquisitions and corporate reorganizations, corporate and financial structures, negotiations and commercial transactions of all kinds, financing (corporate loans, syndicated loans, issuances, etc.), project financing, "works for taxes", legal due diligence, private and public bidding and contracting, commercial and investment arbitration, as well as PPPs and regulation of transportation infrastructure.

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Guillermo Hesse



Hernán Jordán

Hernán Velarde

Janilú Badiola

José M. Allemant

Luis Vargas

Sergio Barboza

POSITIONING

DLA Piper in Latin America's Team offers full-service business legal counsel to domestic and multinational companies with interests in and operations throughout the region. Our integrated approach to serving clients combines local knowledge with the resources of the DLA Piper global platform. With over 400 lawyers practicing throughout Argentina, Brazil, Chile, Mexico, Peru, and Puerto Rico, in addition to our US-based cross-border attorneys, our teams frequently work with our professionals throughout the LatAm region, Iberian Peninsula, and around the globe. DLA Piper's global platform of 90+ offices in more than 40 countries enables us to serve all our clients' legal and business needs, whether they are based in Latin America or wish to do business there.

DLA Piper Peru provides comprehensive legal advice on projects and infrastructure; energy and natural resources; corporate and M&A; restructuring; litigation and arbitration; banking, finance and capital markets; real estate; labor and migratory; taxation and foreign trade; insurance and reinsurance; corporate criminal law and compliance, among other areas of practice.

We are a young spirit firm with an in-depth knowledge of the industries we provide services for. Each member of our firm defines a solid culture of business ethics and a permanent commitment to our clients.

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BUSINESS

- Projects and Infrastructure
- Energy and Natural Resources
- Corporate and M&A
- Litigation and Arbitration
- Banking and Finance
- Real Estate
- Labor and Immigration
- Tax
- Insurance and Reinsurance
- Corporate Criminal Law and Compliance
- Industrial and Intellectual Property
- Restructuring
- Antitrust
- Private Clients (Wealth Management / High Net Worth)
- Data Protection

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POSITIONING

Professionalism and innovation in addressing comprehensive business needs

With over 20 years of professional practice, EBS Abogados reaffirms its commitment as a leading tax boutique in providing tax consulting services to companies, corporate projects, and individuals.

Our firm is comprised of a multidisciplinary team of specialists with proven track records, allowing us to strengthen and address our clients' needs comprehensively, both in terms of prevention and resolution of contingencies.

The trust bestowed upon us by our distinguished clients has positioned us as a secure and reliable alternative in business consulting in Peru.

David Bravo Sheen - Principal Partner

A lawyer with a Master's in Law from the University of Kiev, with postgraduate studies in Taxation from the Pontifical Catholic University of Peru, and specialization in International Taxation from the Universidad Austral de Argentina.

He has worked as a Tax Advisor for the Gloria Group, as the Manager of the Tax and Legal Division at Deloitte, as the Head of the Tax Legal Division at Caballero Bustamante Law Firm (now Thomson Reuters), and as the Head of the Legal-Tax Division at LGS Consultores S.A.

He has also been a lecturer on tax topics in the Master's in Business Management and Master's in Law programs at the University of Piura, as well as in the Taxation Diplomas at PUCP, the University of Lima, and ESAN.

BUSINESS

• Tax Consulting and Processes:

As the flagship specialty of the Firm, the Tax Consulting and Processes area reaffirms its commitment to addressing our clients' needs appropriately. Through answering tax queries and providing legal opinions on complex transactions, we aim to establish preventive mechanisms that allow for the development of efficient tax structures for companies. In adverse situations, we provide effective strategies in managing tax procedures before entities such as SUNAT (National Superintendency of Tax Administration), Municipalities, the Tax Court, as well as contentious processes initiated before the Judicial Branch and the Constitutional Court.

• Tax Compliance:

EBS Abogados' Tax Compliance area stands as an indispensable ally for our clients, offering support in the diligent fulfillment of acquired tax obligations, allowing for the prevention and mitigation of risks and contingencies with the Tax Authority. Its service offerings strategically include reviews and determination of Income Tax and monthly obligations, tax diagnosis, and due diligence, electronic bookkeeping, as well as assistance in tax audits.

• Transfer Pricing:

Our transfer pricing area provides the appropriate support in the application of rules established by the competent authority in cases of relationships between related companies, preventing the application of sanctions in case of non-compliance. Legitimate mechanisms are thus offered to optimize resources and reduce the tax impact on groups of companies.

SOCIAL MEDIA

- www.linkedin.com/company/ebs-abogados
- www.linkedin.com/in/dbravosh/

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Martín Mantilla Hidalgo



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Silvia Muñoz Salgado



**Flor Villaseca
Hernández**

POSITIONING

Gálvez & Dolorier Abogados (G&D) is a Peruvian innovative and modern state-of-the-art boutique law firm specialising in Labour and Tax. The firm is comprised of six partners and 11 associates. Competitive strengths are the combination of in-depth knowledge and strong litigation skills in tax law and labour law and, the public sector and private practice experience of its senior lawyers. These are a convenient match and a key value recognized by the firm's clients.

Tax Department: Led by partners José Gálvez and Silvia Muñoz, former senior officials with 15 years of experience in intermediate and managerial positions at the Peruvian Tax Administration (SUNAT), both participated in several tax legislation reforms related to income tax. They have led the contentious areas in the first instance.

G&D participates in highly sophisticated tax consulting with a focus on corporate tax planning, local and cross border and wealth management. Their firm stands out in litigation processes representing domestic and foreign companies before the administrative and judicial domestic authorities, primarily in transfer pricing of taxation of multinational economic groups matters, technology and international operations.

Due to the high specialization in international tax matters, G&D promotes long-term professional development of its lawyers who have been attending on a regular basis courses on transfer pricing and international taxation at prestigious institutions such as the Vienna University of Economics and Business, Leiden University and the International Bureau of Fiscal Documentation.

Labour & Employment Department: Led by partner Javier Dolorier, an acknowledged labour law attorney with 25 years of experience in collective bargaining and labour auditing, planning and restructuring. He has been a former advisor to both the Labour National Council and the Supreme Court in labour matters. Chaired until 2018 the High Court of Administrative Liabilities. The area is co-lead by Flor Villaseca an experienced litigator and specialised in safety and health at work.

G&D represents clients in employee relations and advises on all matters related to employment and labour law. The team's regular work includes drafting policy papers for clients on recently issued legislation on pay equity, as well as sexual harassment prevention and complaints procedures, and LGTB inclusion initiatives. The firm also advises corporate clients on the impact of new technologies on job reduction.

BUSINESS

• Tax

Specialization in: tax litigation; tax planning (includes fiscal planning and wealth management) and general tax advisory with focus on international transactions and transfer pricing, technology and e-commerce (high specialisation in taxation of digital services, technical assistance, royalties, software and other e-commerce and IT-related operations).

• Labour and Employment

Specialization in: Preventive counsel, drafting contract plans and policies, salary programs, hiring foreign personnel and human resources management auditing. Litigation success rate in the last five years has been around 90%.

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Karen Alegría

POSITIONING

Gálvez, Riso, Zegarra & Asociados is a law firm specializing in tax, corporate and business development matters. For more than 20 years the partners of Gálvez, Riso, Zegarra & Asociados have been providing a full range of tax and corporate services to national and multinational companies. Since 2019, in alliance with technology providers, we design and offer technological tools for tax control and administration.

We are a professional team focused on providing specialized tax services, corporate issues, foreign trade and customs matters, as well as foreign investment services, by using protocols and methodologies as a result of our experience and talents.

We provide integral support for the identification, concretion and development of businesses and global investments in Peru. We build a personal relationship with our customers, allowing us to help and support them in making decisions related to their business strategy and management.

In order to achieve our professional goals, we generate high added value solutions that we offer to our clients.

Our work is inspired by principles and a clear service vocation.

BUSINESS

- Tax advisory
- Tax planning
- Tax audit assistance
- Tax litigation
- Tax technological services
- Corporate services
- Merger and acquisitions
- Foreign trade and customs
- Foreign investment services



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Alejandro Díaz



Maite Colmener



Llanet Gaslac

POSITIONING

TAX

Our tax practice is distinguished by its business orientation and its passion for providing solutions in a creative way through our high quality service to local and foreign companies. Our team brings together its legal technique and experience to advise clients in all types of industries and sectors, being especially strong in taxation related to banking, finance, capital markets, retail, telecommunications and infrastructure.

We have experience in the design and evaluation of efficient tax structures for local and cross-border transactions in mergers and acquisitions as well as project financing. Tax planning is also a main service for our clients in investment funds, local and foreign trusts, always focused on optimizing the investor's profitability.

Rebaza Alcázar & de Las Casas is very active in representing contentious and non-contentious tax proceedings, as well as tax audits before the Peruvian Tax Authority with more than satisfactory results. We have additionally acquired substantial expertise in the judicial arena. Our goal is to be the bridge for the achievement of the objectives of our clients and their business needs, through an efficient and planned taxation.

PRIVATE CLIENTS

Rebaza, Alcázar & de las Casas was the first law firm to incorporate a Private Clients area in Peru.

Our practice embraces both, succession and wealth planning. It is distinguished for bringing tailor-made solutions to our clients, addressing their specific personal and financial needs by developing personalized structures for the management, protection and preservation of their assets and businesses. In our analysis we consider the residences not only of the heads of families but also of their future heirs, and always take into account inheritance, asset protection and tax matters. Our versatile team is experienced in designing and setting-up local and foreign investment structures which may consider, among others, local or foreign trusts, investment funds and the participation of private companies.

Focusing on tax efficiency when designing structures is an advantage of our team. We can identify associated opportunities and risks, while providing flexible and complex solutions regarding any difficulties that may arise in the future.



OFFICES

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• Santiago

• Madrid



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BUSINESS

- Antitrust (Merger Control)
- Arbitration
- Bankruptcy & Restructuring
- Capital Markets
- Compliance
- Corporate and Regulatory
- Corporate Litigation
- Data Protection and Information Security
- Financing
- Financial Services
- Fintech
- Labor
- Life Sciences
- Mergers & Acquisitions
- Mining
- Private Clients
- Projects & Infrastructure
- Real Estate
- Tax
- Venture Capital & Technology
- White Collar Crime and Internal Investigations
- Private Equity

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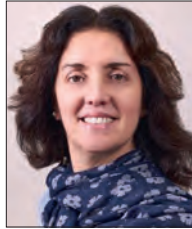
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Abel Venero

POSITIONING

Santiváñez Abogados was founded in 1964 in Piura, began operating as a national firm since 2005 and opened its independent Lima office in 2009. The firm has experienced permanent organic growth and has benefited greatly from integration with specialized boutique firms, most notably Energy Partners in 2011, an energy and infrastructure firm serving government and state-owned companies; Capella & Delgado in 2013, a boutique firm specialized in labor law, labor tax and occupational health and safety; Auler & Pinto in 2020, a corporate and real state boutique firm; and in July 2024, the firm merged with Martinot Abogados, while retaining the name Santiváñez Abogados.

The firm has 50 lawyers in two offices located in Lima and Piura and has evolved into one of the most dynamic and specialized law firms in Peru, combining 60 years of professional experience with highly specialized industry and sector-oriented practices, adding a personalized -boutique standard- service, that has created strong relationships with clients for several decades.

Professional ethics, transparency, diversity and meritocracy are the core values of our firm, the means used in our daily activities are equally important to the objectives and results. This is greatly valued by our clients, either, national or transnational, governmental or private.

The attorneys of the firm have been trained in the best universities of Peru, Europe and the USA, and have earned significant domestic and cross-border experience in all the areas of practice required by a dynamic and globalized economy, including: corporate and M&A; labor, safety and health; taxation; project development and finance; concessions and public works; regulation and antitrust; energy and natural resources; environment and climate change; real estate, litigation, dispute resolution and arbitration; insolvency and restructuring; data privacy, antitrust, mining, agribusiness, fishery, aviation, among others.

Our firm has become a hub of business opportunities for our clients and a strategic partner for the development and execution of new ventures and projects.

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BUSINESS

- Corporate Law
- Corporate Restructuring and Creditors Rights
- M&A
- Foreign Investment
- Private Equity
- Tax
- Antitrust Law
- Aviation Law
- Complex Conflicts
- Consumer Rights
- Data Protection
- Gaming Law
- Intellectual Property
- Labor and Migratory Law
- Real Estate
- Energy and natural resources
- Infrastructure and public-private partnerships
- Project development and finance
- Environment and climate change
- Mining
- Agribusiness

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POSITIONING

Miranda is an international full service legal practice which serves the needs of many of the largest multinational corporations. Our aim is to combine the highest international standards with local expertise so we can provide a seamless assistance to the top corporations in their most important and challenging assignments. Through our network Miranda Alliance, we offer a full range of commercial legal services, combined with an in-depth knowledge of local practices, in a total of 18 countries in four continents, including some of the most challenging and fast-growing emerging markets.

Miranda Alliance brings together close to 230 lawyers in 19 jurisdictions across 4 continents.

Financial Markets

The development and diversification of capital markets have come hand in hand with the growth of individually considered businesses. Worldwide privatizations have increased. Markets have become globalized. Agents often come across multi-jurisdictional problems, as well as complex matters which require expertise in various areas of law.

Tax

For major corporations, growing businesses and individuals, tax is an area which impacts on virtually all business or asset management decisions to be made. Tax constitutes a crucial element in the commercial life of all businesses and often determines the structure of more complex transactions, notably M&A, restructurings, asset or project based financing, and of large scale investment projects, such as oil & gas exploration and production, LNG, renewable energy, telecommunications, transports and infrastructure projects, extractive industries, utilities.

INDUSTRIES

- Banking and Finance
- Beverages and Breweries
- Construction
- Energy
- Maritime & Shipping
- Mining
- Oil and Gas
- Pharmaceutical
- Railways and Transportation
- Real Estate
- TMT
- Tourism
- Water And Waste

MEMBERS

- Angola
- Brazil
- Cameroon
- Cape Verde
- Cote d'Ivoire
- Democratic Republic of the Congo
- Equatorial Guinea
- Gabon
- Guinea-Bissau
- Macau (China)
- Mozambique
- Portugal
- Republic of the Congo
- São Tome and Principe
- Senegal
- Timor-Leste

PRACTICE AREAS

- Banking and Insurance
- Competition
- Consumer Law
- Corporate & Commercial
- Energy
- Environment
- Financial Markets
- Foreign Investment
- Intellectual Property & Copyright
- IT & Data Protection
- Labor and Benefits
- Litigation & Arbitration
- Mergers and Acquisitions
- Oil and Gas
- PPP and Project Finance
- Public Law and Regulatory
- Real Estate
- Sports and Entertainment Law
- Tax
- White Collar Crime

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POSITIONING

A&O Shearman was formed in 2024 via the merger of two historic firms, Allen & Overy and Shearman & Sterling.

This combination creates a new kind of law firm, one built to achieve unparalleled outcomes for our clients on their most complex, multijurisdictional matters – everywhere in the world.

A firm that advises at the forefront of the forces changing the current of global business and that is unrivalled in its global strength.

A&O Shearman is one of the leading firms in Spain, delivering top-tier advice to a broad range of domestic and international clients including financial institutions, corporates, investment funds and public bodies.

Our Madrid office is led by 17 partners with extensive expertise in corporate and M&A; finance; capital markets; litigation and arbitration; project development and finance; employment; tax; competition; public law; and restructuring and insolvency.

With nearly 4,000 lawyers globally, including 800 partners, working in 48 countries worldwide, we support our clients wherever they do business.

BUSINESS

- Arbitration
- Banking and Finance
- Capital Markets (Debt and Equity)
- Competition and European Law
- Corporate and M&A
- Dispute Resolution
- Employment
- Energy
- Financial Services Regulatory
- Private Equity
- Project Finance
- Public Law
- Real Estate
- Restructuring and Insolvency
- Tax

OUR PARTNERS IN SPAIN

Antonio Vázquez-Guillén, Arbitration and Litigation Partner
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Antonio Martínez, Competition and European law Partner
Bosco de Checa, Corporate, M&A and Capital Markets Equity Partner
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POSITIONING

Bär & Karrer is a leading Swiss law firm with more than 200 lawyers in Zurich, Geneva, Lugano, Zug, Basel, and St. Moritz.

We have extensive experience and expertise in dealing with complex domestic and cross-border transactions as well as with smaller transactions across all sectors. We can keep up with fast-paced deals and short-term changes and always persevere in tough negotiations.

We support our clients across the full range of corporate transactions in both public and private M&A.

Our multidisciplinary teams of experts from various practice areas collaborate closely to come up with solutions to address the different legal issues related to a specific transaction.

We act for corporate buyers and sellers, financial sponsors and their financial advisers as well as private investors.

The general areas of our M&A practice include:

- Strategic and financial acquisitions
- Divestments and spin-offs
- Friendly and hostile takeovers
- Mergers
- Carve-out transactions
- Successions for family-owned companies
- Real estate transactions
- Regulatory approvals
- Restructurings
- Post-transaction litigation

OFFICES

- Zurich
- Geneva
- Lugano
- Zug
- Basel
- St. Moritz

BUSINESS

- Arbitration
- Banking, Insurance & Finance
- Capital Markets & Listed Companies
- Competition & Antitrust
- Consumer Goods & Retail
- Corporate & Commercial
- Crisis Management & Internal Investigations
- Data Protection & Digital Economy
- Employment & Migration
- Energy & Natural Resources
- Healthcare & Life Sciences
- Intellectual Property
- Litigation
- Logistics & Transport
- Mergers & Acquisitions
- Notarial Services
- Pension & Social Security
- Private Client & Estate Planning
- Private Equity
- Public Sector & Procurement
- Real Estate & Environmental Law
- Sports Law
- Startup & Venture Capital
- Tax
- Technology, Media & Telecommunications
- Turnaround, Reorganization & Insolvency
- White Collar Crime

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Frédérique Bensahel



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POSITIONING

Founded in 1993, FBT Attorneys-at-Law (FBT) Avocats SA (FBT) is a multidisciplinary law firm, based in Geneva and Paris, which operates in the financial and commercial sectors as well as in niche activities, with a predominantly cross-border dimension.

FBT lawyers and tax advisers have worked in banks, multinational companies, international trust companies, family offices, notary offices and law firms, in Switzerland, France and other countries.

The firm's organization comprises specialized and complementary practice groups working in two locations and focused on the following spheres of expertise: Banking & Finance, Tax, Family Estate Law, Corporate & Commercial, Litigation & Arbitration and Labour & Social Insurance.

Each group includes one or several partners, associates and legal specialists – lawyers, tax experts, economists – bringing extensive experience to the group's area of activity.

Depending on the case, FBT sets up a “multidisciplinary legal team” to:

- deal comprehensively and pragmatically with the various aspects of the case
- respond rapidly while maintaining a high level of legal security
- ensure optimal cost control

These French-Swiss teams routinely work at the most exacting level to assist their clients in their domestic and cross-border operations.

Owing to the quality of its network of lawyers outside Switzerland, FBT has long developed a proven capacity for mobilizing and coordinating specialized teams in different countries.

This work has enabled FBT to distinguish itself in cross-border transactions. Thus, the abilities and experience required by the ever more complex legal challenges facing our Swiss and foreign clients converge in a single law firm.

Our objective is to offer our private and corporate clients transparent and efficient advice at reasonable costs.

BUSINESS

- Banking & Finance
- Tax
- Family Estate Law
- Corporate & Commercial
- Litigation & Arbitration
- Labour & Social Insurance

OFFICES

- Geneva
- Paris

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POSITIONING

Founded in 1982 and nowadays established in Geneva and Hong Kong, Gillioz Dorsaz & Associés is a business law firm providing advice and legal representation in the conduct of their business to individual and corporate clients, both Swiss and foreign.

Imbued with a strong team spirit, our firm provides all its clients with highest-quality services combining diverse areas of expertise, including corporate law, tax, contracts and transactions, banking & finance and employment law.

Our firm's tax team provides advice and assistance to corporate entities and individuals in matters relating to direct and indirect tax. In particular, we assist our clients in setting up tax structures discussed and defined with them, managing their tax liability and resolving tax-related disputes. In international matters, we regularly deal with double-taxation agreements and collaborate with high-quality foreign counterparts to settle issues of cross-border or foreign taxation. The relations of trust we have established with the tax authorities are a definite asset in the conduct of our activities, whether in taking preventive measures or resolving disputes.

In business law matters, we assist our clients in negotiating and closing commercial transactions such as sales or acquisitions, cooperation agreements and securing financing and guarantees. We also have wide experience in analysing existing structures and in advising on reorganizations and restructurings of companies and groups of companies.

Our banking & finance team advises numerous Swiss and foreign banks and finance institutions as well as financial intermediaries, independent asset managers, fund managers, trustees and FinTech companies. We assist them in setting up and organizing their corporate structure and activities, in obtaining the relevant FINMA licenses as well as in their dealings with their clients and regulatory authorities.

The activity of our employment team covers all aspects of Swiss employment law (both private and public employment law), as well as related areas such as social insurances, pension, data protection and unfair competition. We represent clients – both employers and employees – before judicial and administrative authorities and also advise them in all stages of the employment relationship, including hiring phase, remuneration schemes, business transfers, international secondments or transfers of employees, individual or collective dismissals, separation agreements, drafting of employment contracts and of various company policies.

Our international orientation and extensive experience of close collaboration with counterparts abroad enables us to conduct or coordinate highly complex transactions and litigation within Switzerland and at international level. We enjoy a strong reputation for reliability, professionalism and integrity among our clients, our peers and judicial and administrative authorities.

BUSINESS

- Corporate
- Contracts and transactions
- Banking & finance
- Tax
- Employment

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Pascal Hinny

POSITIONING

Asset Management - Regulations are becoming more stringent and complex. With ESG considerations also rising up the agenda. It means effective asset management advice demands a highly focused but always commercial perspective. Our pioneering, recognised asset management lawyers will guide you through the maze to grow your clients' portfolios now and into the future.

Banking & Finance - Whatever a case's size, intricacies or timescale, our Banking and Finance practice group covers all client needs. From insightful and to-the-point support on important transactional work and regulatory matters through to robust assistance on contentious matters. Our decades of experience have made us one of Switzerland's leading practices with a focus on commercial banking and structured finance, financial services and regulatory, derivatives and private banking.

Capital Markets - We know what's at stake with your capital markets transaction – at a commercial, financial, as well as strategic level. That's why we always bring both reassurance and fresh thinking to the table. We advise issuers, shareholders and investors, and financial institutions in all types of capital markets transactions – including equity, equity-linked and debt capital markets.

Insolvency & Restructuring - Domestic or cross-border. In court or out of court. And representing both debtors and creditors. Our highly experienced restructuring experts and insolvency litigators meet the toughest problems with a practical, proactive mindset to best serve our clients' interests.

Tax - Global, local – always insightful. Our team of tax lawyers brings deep tax know-how to every client and challenge. We're Switzerland's largest law firm tax department but pride ourselves on our dedication and personalised service. Every one of our subject experts knows the world's tax map inside out.

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POSITIONING

Niederer Kraft Frey is a Swiss law firm with an international approach. We offer integrated advice across the whole spectrum of corporate, finance and business law. We have a long track record of dealing effectively with complex challenges by combining legal excellence with commercial focus. Over decades, Niederer Kraft Frey has worked on the most significant and demanding matters in the Swiss market. This is the foundation of our distinct market knowledge, legal expertise and our capacity for innovative thought. We are an international team of more than 140 lawyers of whom 51 are partners.

The focus of Niederer Kraft Frey is the business of our clients. Our Finance and Tax practices are leading law practices in Switzerland.

Our NKF Banking, Finance & Regulatory team advises Swiss and international financial institutions, insurance companies and other financial service providers, government institutions and investors on national and international transactions, innovative structuring processes and all kinds of financial regulatory matters.

Our NKF Tax team provides a full range of tax advice and consultancy services to corporate organisations, financial institutions and individuals on the full spectrum of domestic and international tax law. We have deep expertise in the tax structuring of complex domestic and cross-border transactions. We assist our clients with tax compliance matters and in tax related disputes and litigation.

We offer commercially relevant and highly efficient advice, enabling our clients to anticipate issues, manage risk and succeed in their endeavours. Our clients benefit from our in-depth understanding of the financial sector and our continuous efforts to shape the market through our representation in legislative commissions, self-regulatory organisations and working groups advising the Swiss regulatory authorities.

BUSINESS

- Antitrust/Competition
- Banking, Finance & Regulatory
- Capital Markets
- Commercial
- Compliance
- Corporate/M&A
- Dispute Resolution
- Employment
- ESG
- Intellectual Property
- Investigations & Enforcement, White Collar Crime
- Private Clients
- Real Estate
- Sports
- Tax
- Technology

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Henri Corboz

POSITIONING

We at PBM are dedicated to providing our clients with pragmatic, results-driven solutions. Our mission is to contribute to your success and help you navigate the challenges of ever-changing local, national, and global environments.

The entire team at PBM is committed to being client-focused and results-oriented. We are a well-rounded group of professionals who work seamlessly together and with our clients to deliver practical legal services.

INSOLVENCY & RESTRUCTURING: Our team assists officers, directors, and shareholders in implementing effective measures in the event of potential insolvency. Our practice covers all matters related to debt enforcement, bankruptcy, and restructuring. We specialize in reorganizing measures, particularly in the context of non-performing loans and loan restructuring.

TAX ADVISORY: We offer deep legal insight and unparalleled experience in advising on local and cross-border tax matters, whether routine or complex. PBM continuously reviews your tax strategies, whether you are a private client, an operating business, or a financial institution.

At PBM, we are committed to delivering exceptional legal services tailored to your needs.

BUSINESS

- Art Law
- Compliance and Finance
- Corporate, Business Law and M&A
- Finance and FinTech
- Insolvency and Restructuring
- Litigation
- Real Estate & Construction
- Regulatory
- Social Security Law
- Sports Law
- Tax
- White Collar Crime

OFFICES

- Geneva
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POSITIONING

Innovation Legal / Tax / Tech is an international legal, tax and private wealth consulting firm, funded in 2009. Its client-oriented strategy over these 15 years has led the company to strategically locate its offices in Madrid, Miami and Montevideo. Together with its professionals and allies spread throughout the world, the firm has a global presence, while guaranteeing excellence in the provision of services, offering its clients tailored designed solutions and high standards of quality and confidentiality.

Innovation Legal / Tax / Tech offers a wide variety of services in charge of senior professionals, who will guide its clients in their business growth and development, management and internationalization. Among Innovation Legal / Tax / Tech specialization and focus, clients will have access to:

- **International Tax Planning:** tailor-made and tax efficient solutions for all types of international transactions, advisory on participation exemptions, inheritance structures products, corporate tax, and transfer pricing within others.
- **Private Wealth Services:** extensive experience in structuring, advising and estate planning, assuring its clients full asset protection and confidentiality.
- **Corporate Services:** company set up, maintenance, bank account openings, accounting and tax compliance services, M&A and several other services to comprehensively address this delicate task and comply with each jurisdictions' requirements and terms.
- **Establishment of Trusts and Foundations:** design and implementation of tailor-made vehicles to help its clients protect their assets and help them in their succession planning, while also providing fiduciary services when required.
- **CRS and FATCA advisory**
- **Immigration:** advisory on tax residency, to families and individuals. Innovation Legal / Tax / Tech provides assistance and guidance to clients interested in moving abroad, to achieve legal and tax residence in jurisdictions with a beneficial tax burden through direct investment
- **Legal Tech Services:** Innovation Legal / Tax / Tech provides legal services for Tech, FinTech, LabTech and AgriTech startups, offering innovative solutions and support during daily operations and business growth. We provide flexible and tailor-made special purpose vehicles (SPVs) for entrepreneurs and investors, tax advice on royalties, interests or dividends distributions, internationalization of business and permanent establishments that adapt to constant development of tech companies and their regulations. Moreover, we design, select and implement structures to attract investors or hold intangibles assets.

INTERNATIONAL WORK

- Innovation Legal / Tax / Tech has both local and international clients, with cross-border operations. Some of Innovation Legal / Tax / Tech top clients and current services rendered are:
- Southgenetics (LabTech): Tax and Corporate restructuring in Latin America, with M&A and permanent legal advice.
- Prometeo (FinTech): Tax and Corporate restructuring and permanent international tax advice.
- Data 4 Sales (Data Analytics) : Tax and Corporate restructuring, assistance in the capital raising process and permanent international tax advice.
- Seriale (LabTech) : Tax and Corporate restructuring in the US, Europe and Latin America for operational and patent affairs.
- Order Eat (Software Solutions) : Tax and Corporate restructuring, assistance in the capital raising process and permanent international tax advice.
- Line Up Surf (Weather Technology Services): Tax and Corporate restructuring, assistance in the capital raising process and permanent international tax advice.

CONTACTS

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BUSINESS

- International Tax Planning
- Private Wealth Services
- Corporate Services
- Establishment of Trusts and Foundations
- CRS and FATCA advisory
- Immigration
- Legal Tech Services

OFFICES

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Oliveira



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Ubiratã Bertelli Costa

POSITIONING

Deloitte, has the most diversified professional services portfolio on the market and, operates with the leading and most modern international practices in supporting organizations in their Mergers and Acquisitions (M&A) strategies.

M&A Transactions can be complicated and risky for buyers. There are countless ways to trip up, and mistakes can be painful and costly. We help you navigate the obstacles so you can make smart decisions with confidence.

Our transaction and industry specialists focus on helping corporate and financial investors to maximize value on buy or sell-side M&A activity.

Sound advice and rigorous diligence can help manage risk while extracting the most value from the deal. Our M&A Transaction Services teams can provide the service and support required to deliver superior shareholder returns throughout the process.

BUSINESS

Our Transaction Services group specializes in providing:

- Financial and accounting due diligence;
- Tax, labor and social security due diligence;
- ESG Value due diligence;
- SPA Advisory;
- Completion Accounts


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POSITIONING

HLB ALCALA, HOHAGEN Y ASOCIADOS is a professional service firm engaged in providing Financial Audit, Legal, Tax and Corporate Advisory, Business Consulting and Back-office Accounting and Labor-related Outsourcing Services. It is registered with the U.S. Public Company Accounting Oversight Board – PCAOB, an entity established in order to protect investors and the public interest by promoting informative, accurate, and independent audit reports. We have incorporated to our local professional practice to:

PRAXIS ET VERITAS CONSULTORES, a firm with wide experience in management and business consulting; and,

ADV CONSULTORES, an entity with renowned expertise in corporate tax, tax planning and legal structuring of foreign and local companies operating in a wide range of industries in Peru.

Both firms rely on a select group of professionals with extensive experience and expertise in managing tax and corporate issues.

Why to trust us?

We are a member firm of **HLB International**, a global network of independent advisory and accounting firms. HLB has a history of innovation, collaboration and is dedicated to helping clients grow across borders. HLB International is a member of the **Forum of Firms**, who are committed to the highest standards in financial reporting and auditing practices worldwide.

HLB International has won the Network of the 2024 Year award, for the third time, and is now in the 8th position in the International Accounting Bulletin's network ranking.

During the last few years our focus has been on increasing quality according to quality standards, as well as attracting clients, meeting requirements and monitoring the quality of the engagements.

SERVICES

- Financial audit and assurance
- Compliance - risk management
- Accounting & Labor Outsourcing
- Advisory - Management Consulting
- Inventories
- Asset valuation
- Valuation of companies
- Tax & Legal Advisory
- Tax compliance
- Transfer pricing
- IT Advisory

INDUSTRIES

- Mining & Energy
- Transport & Logistics
- Real Estate & Construction
- Manufacturing
- Agriculture
- Financial Services and investments
- Information Technology, Media & Telecoms
- Government
- Health Care
- Non- Profit Organization

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David Lynch



Manuel Lynch



Gustavo Leo



Milagros Lynch

POSITIONING

Lynch & Associates, a renowned Peruvian firm, is your trusted partner in the field of accounting and taxation services. With a strong background in the industry, we have established a reputation in the market as experts in providing accounting and tax outsourcing, tax advisory and consultancy, corporate advisory, and labor advisory services. Since our inception, our mission has been to simplify the business life of our clients, allowing them to focus on what they do best while we take care of the financial and legal aspects.

Our excellence is reflected in our ability to adapt to the needs of our clients. In addition to our accounting and tax services, we stand out for our deep knowledge of Enterprise Resource Planning (ERP) systems, including SAP Business One, Odoo, and Exactus. This allows us to offer comprehensive solutions that optimize the financial and operational management of your business.

SERVICES

- **Accounting Outsourcing**
Monthly Processing of Accounting Information
Preparation of Monthly and Annual Financial Statements
Preparation of Tax Reports.
- **Tax Advisory**
Tax Declarations
Tax Refunds
SUNAT Audit Support
Tax Claims, Fiscal Court Appeals
Tax Audits.
- **Tax Recovery**
- **Labor Advisory**
Contract Drafting
Social Security Management
Occupational Risks
Labor Cost Planning
Sunafil Inspection Assistance
Payroll Outsourcing.
- **Corporate Advisory**
Formation of individual businesses or corporations
Preparation and review of bylaws
Mergers, acquisitions, and corporate reorganizations
Capitalization and financing operations
Business reorganization and changes in legal structure
Compliance advisory for corporate regulations.
- **ERP Accounting Systems.**
Sap Business One
Odoo
Exactus

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Lorena Salazar
Accounting Manager



Leopoldo Sánchez
Financial Audit
Manager

POSITIONING

Quantum Consultores stands out as a renowned Auditing and Accounting Firm, recognized for delivering top-quality services and customized solutions tailored to each client's needs.

Our commitment to excellence has earned us the reputation of being a strategic partner for our clients, addressing their every need with precision and expertise.

Our unwavering client loyalty stems from our meticulous attention to detail, impeccable organization, and responsibility.

We boast an exceptional team of highly qualified professionals who undergo continuous training, we champion environmental sustainability, promote equal pay and gender equity (with women comprising 80% of our workforce), and cultivate an outstanding work environment that nurtures the careers of our employees.

Quantum Consultores, anticipate risks and provide effective solutions for companies operating or interested in investing in Peru.

SERVICES

Tax Advisory and Audit

- Tax Outsourcing
- Income Tax Projection
- Monthly Tax Review
- Preventive Tax Audit
- Support in Audit and Verification Procedures
- Monthly Tax Advisory

Accounting and Payroll Services

- Accounting Management
- Payroll Management

Legal Advisory

- Tax Law
- Corporate Law
- Labor Law
- Due Diligence (Risk Audit)

Financial Audit

- Financial Audit
- Inventory and Fixed Asset Count
- Internal Audit
- Property Valuation

IFRS Consulting

- Adoption process of IFRS
- Conversion of Financial Statements
- Implementation of IFRS 9, 15, 16 and IFRIC 23

SECTORS

- Services and Consultancies
- Electricity and Potable Water
- Industrial
- Commercial
- Financial
- Mining
- Non-Profit
- Construction
- Hydrocarbons

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Angel Saco



Walter Ramirez



Arturo Flores

POSITIONING

Ramirez, Saco y Asociados S. Civil de RL (MGI Ramirez Saco) began its activities in 2016 offering audit, tax and accounting outsourcing services. It currently has 30 professionals at the service of our clients.

The two founder partners of the firm, Walter Ramirez and Angel Saco, are experienced accountants and business advisors with more than 20 years of experience attending local and international clients. The firm is focused at introducing cutting-edge technological tools to carry out its work and is very aware of digital transformation in its internal processes and recommendations for its clients.

MGI Ramirez Saco is an active member of the international network of firms MGI Worldwide headquartered in the United Kingdom (UK). MGI Worldwide has been confirmed as the world's number 18 network in the International Accounting Bulletin's global ranking of 2024, reaffirming its position within the Top 20 leading international audit and accounting networks.

MGI Worldwide is one of the most traditional networks of professional service firms at a global level based in the United Kingdom (UK) and founded in 1947, with a presence throughout the world, with more than 407 offices and a presence in 100 countries. The support of MGI Worldwide as network gives us the necessary support for our operations to provide our local and international clients with high quality standards of services with global knowledge in different areas. It provides us also with a permanent flow of professionals and technological exchange to achieve continuous training in all the key areas of interest of our clients.

MGI Worldwide is a recognized member of the Forum of Firms, which is an association of more than 30 international accounting networks, whose objective is to promote consistent, high-quality standards of financial reporting and auditing practices throughout the world.

Team & Differentiation:

- Our firm' partners and leaders have vast experience in different types of local and international industries.
- Our professionals are bilingual (English and Spanish).
- Our founder partners are certified at IFRS by the ACCA (the Association of Chartered Certified Accountants).
- All managers and supervisors in our firm previously worked for at least 10 years in an audit or consultancy firm. Our people are our most valuable asset, and we are committed to their professional development.

BUSINESS

- Audit
- Accounting, Tax Compliance and Payroll
- Tax & Legal
- Transfer Pricing
- Business Consulting
- Corporate Finance
- Assistance in the Conversion to International Financial Reporting Standards (IFRS)

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Andrés Ropert

Jose Luis Sarrio

Ana María Castillo

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POSITIONING

We are one of the leading audit firms in the Peruvian market, with 45 years of experience and more than 100 professionals (employees, partners, and associates) providing high-quality international services in Audit, Tax, Legal, Advisory, and Outsourcing. We are members of IPAI (www.ipai.org.pe), along with the main auditing firms in Peru. Additionally, we are members of TGS, a network with over 65 member firms in 60 countries and more than 4,500 professionals worldwide. We have our own offices in Chile and the TGS China Desk in Shanghai, China.

Our expertise in AUDIT services distinguishes us. Our clients in this area are diverse, and our reports ensure quality and independence, maintaining credibility with stakeholders and complying with local and foreign regulators. We ensure internal controls through appropriate risk management and compliance via internal audits, sustainability audits, and special audits.

We have extensive experience in various TAX & LEGAL areas such as taxes, corporate law, transfer pricing, and labor consulting, enabling us to apply our knowledge in every service we provide. We have been ranked in Corporate Tax and Transfer Pricing services by the International Tax Review since 2015. Our Transfer Pricing area prepares master files, local files, and country-by-country reports for companies in Peru, Chile, Costa Rica, and Colombia.

ADVISORY is another business line that allows us to be recognized in the market as a trustworthy firm. Our Corporate Consulting area provides M&A services, valuations, and financing through the preparation of cash flows that determine the value of shares. Additionally, we offer due diligence services, and internal control frameworks for environmental, social, and governance factors. We strengthen financing operations to help drive profitable growth, reduce costs, and guide business lines.

Our OUTSOURCING services line provides specific clients throughout Latin America with accounting, payroll, and business process outsourcing services using global technology. Moreover, our tax compliance and tax outsourcing services are highly sought after.

We are committed to sustainable development actions. We collaborate with pro-bono services with various non-profit organizations such as Sonqo and the Ronald McDonald House Charities. We support the NGO "Boxea Callao" in its mission to rescue children and teenagers at risk from the streets.

SERVICES

Audit & Assurance

- Financial Statements Audit
- Government & Public Sector
- Internal Audit
- Anti Money Laundering

Tax and Legal

- Tax Consulting
- Transfer Pricing
- Corporate Legal Consulting
- Labour Advice

Advisory

- Financial Consulting
- Valuations/ M&A

Services

- Recovery & Reorganisation (R&R)
- Business Risk Services (BRS)
- Business Consulting Services (BCS)

Outsourcing

- Accounting Outsourcing
- Payroll Outsourcing
- Business Process Outsourcing (BPO)
- Outsourcing Tax Services

OFFICES AMERICAS

- Argentina
- Bolivia
- Brazil
- Canada
- Chile
- Colombia
- Costa Rica
- Ecuador
- Mexico
- Peru
- United States

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Carlos Vargas Alencastre



Carlos Eduardo Vargas Arango



Abigail Alayo Vilcarromero



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Luis Tuesta Mestanza



Luis Castillo Estrada

POSITIONING

We are a Multidisciplinary Firm of Accountants, Auditors, Lawyers and Economists with more than 25 years of experience in a wide range of professional Audit, Consulting and Tax services. The high level of commitment to our customers and the confidence of having the support of a highly trained team allows us to provide quality services.

We are part of **Geneva Group International**, a global alliance of independent professional firms that provides audit, accounting, tax, legal and consulting services in more than 870 offices in 126 countries, approximately 623 partners worldwide and a staff of 29,600 employees, providing services with international quality standards and personalized attention.

In addition to this, we have recognitions as a highly recommended firm in Audit services by the Leaders League rating agency.



SERVICES

Audit

- Financial Audit
- Administrative Audit
- Internal Audit
- Operational Audit
- Compilation of Financial Statements
- Commitments to perform agreed procedures
- Process Efficiency
- Implementation of International Financial Reporting Standards - IFRS
- Review of Financial Statements
- Sustainability and Climate Change

Taxation and Legal

- Tax Audit
- Tax Planning
- Ultimate Beneficial Owner – UBO
- Certification of Technical Assistance to Non-Domiciled
- Incorporation of Companies and Start-up
- Local and International Tax Consulting
- Tax Compliance
- Tax Audit and Defense
- Legal Consulting and Advice
- Portfolio Recovery

- Dispute Settlements

Transfer Pricing

- Technical Transfer Pricing Study – Local Report
- Master File
- Country by Country Report
- Strategic Planning
- Intragroup Services – Profit Test
- Valuation of Companies, Shares, and Intangibles

Consulting

- Transaction Advice
- Purchase and Sale of Companies (M&A)
- Due Diligence
- Asset Management
- Stock Management
- Capital Raising
- Debt Restructuring
- Company Valuation
- Valuation and Financial Modeling
- Property Valuation

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Tania Quispe



Martín Ramos

POSITIONING

+Value is a company which maintains a strategic alliance with Rodrigo, Elias & Medrano Abogados in order to offer them specialized and integrated services in legal and economic matters.

Our knowledge of international requirements, and particularly, Peruvian law, as well as our wide experience in public administration and legal and tax advice, allows us to offer a differentiating proposal in order to reduce the exposure of our clients to potential tax risks.

Through our team composed by economists, accountants and lawyers who are tax specialists, we offer a comprehensive service that will allow our clients to achieve their business goals and objectives.

+Value was created in 2017, as a boutique firm specialized in Transfer pricing services. In specific, its provides the following services: strategic planning, assistance in tax audits, preparation of Local Reports, Master Report and Country by Country Report, second review of above mention reports prepared by other firms, assistance in Advance Pricing Agreement, among others.

+Value has gained recognition and leadership in the market. The substantial difference the service it offers, compared to others firms, its comprehensive approach in which there are at least two managers of different specialty review the cases, along with a company partner, allowing better risk management and fiscal strategies.

Additionally, given that Fiscal Administration has started to audit the fair value of transfer of shares and intangibles, +Value has positioned as a leader in services related to valuation of stocks and intangibles, and in the assistance in tax audits related to these matters.

Finally, +Value became the only Peruvian firm with two ex- Superintendents (ex-Fiscal Administration chief's) as members of its team, consolidating as a leading firm in services related to the public sector.

BUSINESS

- Transfer Pricing
- Tax Consulting and Compliance
- Supporting Documentation of Operations for Tax Compliance
- Assistance in Transfer Pricing Tax Audit Procedures

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**Cecilia Rizo
Patrón**

POSITIONING

TPC GROUP is a global Transfer Pricing and Corporate Consulting firm with a presence in major cities across Latin America, the USA, and Spain.

Our highly qualified, multidisciplinary team provides excellent service with high-quality standards, utilizing technological tools and international databases. We offer expert advice across various jurisdictions, leveraging the knowledge and experience of our collaborators.

Our vision is to be recognized as one of the foremost Transfer Pricing and Consulting Firms in the Americas and Europe, known for the excellence and human quality of our team and contributing to the success of our clients' businesses.

To achieve this, we provide personalized and comprehensive support in various areas necessary for business operations, including International Tax Planning, Economic Modelling, Cross-Border Project Management, TP Policy Design, Business Restructuring, Business Model Optimization, Audit Support, Financial Audit, Tax Audit, TP Risk Management, Cost-Sharing Arrangements, Competition/Anti-Trust Cases, Dispute Resolution, Company Valuation, Benchmarking, Intangible Valuation, and ESG and sustainability advisory and auditing.

Our structure enables us to assist clients with both national and international operations, maintaining the highest service standards and precise delivery times. The quality of our work is evidenced by the trust of over 800 clients, ranging from family businesses to multinational groups, providing them with the support and peace of mind they need.

For more than 18 years, our firm has served international economic groups. Our multidisciplinary team includes professionals from various specialties—economists, lawyers, engineers, and accountants—dedicated to advising companies of all sizes and sectors, including Accounting, Agriculture, Automotive, Aviation, Banking, Construction, Consumer Goods, Energy, Financial Services, Fisheries, Food and Beverage, Forestry, Gaming, Government, Healthcare, Industrials, Insurance, Investment Management, Media, Mining, Natural Resources, Oil and Gas, Pharma and Life Sciences, Real Estate, Shipping, Social Infrastructure, Tech and Telecoms, Tourism, and Transport.

Our international presence is significant, with operations in Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, El Salvador, the United States, Spain, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, the Dominican Republic, Uruguay, and Venezuela. We have received prestigious awards and recognitions, such as being ranked as an "Excellent Firm" by the French agency Leaders League in 2023 in the area of transfer pricing, obtaining ISO 9001:2015 certification from Bureau Veritas, and implementing ISO 27001. We were also recognized by the British-origin "World Transfer Pricing" as a notable firm in Transfer Pricing for 2024 in various countries and named one of the best Transfer Pricing Firms of the Year in Bolivia by International Tax Review (ITR) for 2024. Additionally, we are a collaborating firm of Andersen Global.

To stay current with new technologies impacting the global economic system, we offer a Transfer Pricing application (app) available in Spanish, English, and Portuguese for all mobile operating systems. This app provides Transfer Pricing news and allows our clients to monitor the progress of their services in real-time.

BUSINESS

- Transfer Pricing Affidavit – Local File
- Master Report Affidavit - Master File
- Country by Country Report Affidavit
- Market Range Study
- Diagnosis and Planning of Transfer Pricing
- Valorization Companies and Intangibles
- International Tax Consulting
- Benchmark
- ESG and sustainability advisory and auditing



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Top Advisors Directory
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POSITIONING

TP Consulting is an international consulting firm specialized in Transfer Pricing, Valuations and Management of Derivative Financial Instruments, with more than 21 years of experience.

We have advised companies, worldwide and in Peru, in the most important audits on the matter according to the OECD guidelines, as well as on the adaptation of multinational companies guidelines to the BEPS Plan.

We have a team of multidisciplinary and multicultural professionals with a solid theoretical knowledge and extensive practical experience.

Currently, we have a presence with physical offices in 13 countries and representation in 6 more, where we have advised over 3,000 companies in the agricultural, fishing, mining, industrial, construction, commerce, services, and financial sectors.

BUSINESS

- Preparation of the Local Report – Transfer Pricing Technical Study or Taxpayer Specific Documentation.
- Preparation of the Master Report or group-specific documentation
- Preparation of the Country-by-Country Transfer Pricing Report.
- Profit Test.
- Technical Market Value Study.
- Advice in contentious processes of Transfer Pricing.
- Transfer Pricing Planning.
- Advice on the negotiation of Advance Pricing Agreements with the Transfer Pricing Administration (APA).
- Technical Report for Commodities Analysis and submission of the corresponding Statement.

OFFICES

- Bolivia
- Brazil
- Chile
- Colombia
- Costa Rica
- Ecuador
- El Salvador
- Guatemala
- Honduras
- Mexico
- Panama
- Peru
- United States



REPRESENTATION

- Argentina
- Jamaica
- Nicaragua
- Uruguay
- Paraguay
- Venezuela

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POSITIONING

Our service model relies upon a deep coverage of senior partners that focus on few families, managing all aspects of their wealth. Besides being seasoned investments professionals, our partners have significant experience in tax aware investments, wealth planning and family education and governance. We also complement our services with top advisors in Private Markets, cross border succession planning and family governance.

BUSINESS

- With offices in Lima and Miami, Allié is an independent multifamily office that is truly close to its clients. We advise them and their families in all aspects of their wealth, providing them with order and structure within an environment of absolute trust and constant customization. At Allié, our goals are truthfully aligned to those of our clients, and with our continuous efforts we strive for their wealth to last for the generations to come.


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**WEALTH MANAGEMENT
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PERU

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POSITIONING

IAM Advisors is one of the first Peruvian multi-family offices, with more than twelve years of experience advising families and people with high net worth in Peru and abroad.

IAM Advisors works oriented towards the consolidation of its clients' financial and non-financial investments with the aim of achieving the extension of their legacy.

Among our services are:

- Selection and administration of the best financial and non-financial assets, local and international based on in-depth knowledge of the offer.
- Constant analysis of the regulations of the supervisory bodies with a view of achieving strict compliance within the legal framework for families.
- Continuous observation of the evolution of the stock markets.
- Selection and relationship management custody.
- Maintenance and safeguarding of financial, legal and family planning records.
- Bill payment, coordination or accounting services.
- Preparation of consolidated account statements on liquid assets and non-liquid assets.

BUSINESS

- Wealth Management

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