



# LEADERS LEAGUE

## INTELLIGENCE REPORT & RANKINGS

2025-'26

# 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



**FEDERICA PAVESI**  
AIDEXA



**TIZIANA LOMBARDO**  
HAERES CAPITAL



**JOSÉ LUIS BLANCO**  
IBERPAY



**ISABEL CHARRAZ**  
CITIBANK EUROPE



**GÖZDE DİKTAS**  
ALLIANZ COMMERCIAL



**BRYAN BARRERA**  
UBITS



**ANDREA SANTIS  
FUENTES**  
KIBERNUM



**GUILLAUME LÉGARÉ**  
TORONTO STOCK EXCHANGE



**IRENE MARTINEZ-  
CALCERRADA**  
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LEADERS

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**G FICADE**

**SOPHIE STEVENARD**

Managing Editor

**BUILDING AMID GLOBAL UNCERTAINTY**

**S**eldom has the future of the banking sector looked so unsettled. Corporate financing has grown more complex, leveraged deals are still running with the brakes on, and the long-awaited revival of IPO markets remains elusive – even if a few standout listings hint at what could return. Restructuring specialists may be the only ones able to count on steady growth, but the market still has room for ambitious newcomers.

Despite significant headwinds, international law firms have boldly expanded their financing and capital markets capabilities over the past few years. Teams have been rebuilt from scratch, lateral hires have reshaped entire practices, and new entrants have gained a foothold in markets once thought impenetrable. Eschewing short-termism, these firms are instead focusing on strategic investment, and this is proving decisive.

Regulatory work is also booming. The digital transformation of banking – from blockchain infrastructure to crypto-asset services – has turned regulatory advice into a growth engine. Emerging rules and supervisory frameworks have elevated what had previously been niche practices to central players in the market, especially where financial innovation collides with compliance risk.

At the same time, a dichotomy is emerging. Some policymakers in Europe and Asia are advocating lighter regulation to keep domestic institutions competitive with their US peers. Yet as American regulators pull back in areas such as sanctions, anti-money-laundering and anti-corruption, authorities elsewhere appear determined to fill the gap with tougher enforcement. The launch of a new EU anti-money-laundering authority in Frankfurt underlines this shift and foreshadows a future in which compliance, white-collar, cyber and fintech expertise will converge.

Cross-sector rules such as the Digital Operational Resilience Act (DORA) and the Financial Data Access framework (FiDA) now apply equally to banks and insurers, prompting leading law firms to build integrated regulatory platforms serving both sectors. Clients increasingly expect advice that is not only jurisdiction-spanning, but technology literate and enforcement-ready.

In today's uncertain landscape, one lesson stands out: waiting for economic tailwinds is no longer a viable strategy. The firms that thrive will be those agile enough to invest in new talent, anticipate regulatory shifts and deliver cross-border, cross-disciplinary insight – even when the forecast looks anything but clear. ♦

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A publication by: Leaders League SAS - N° RCS Paris : B422 584 532

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# LEADERS 2025-'26

## FINANCE

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# FINANCE

# In a fintech company, constant innovation demands more than traditional legal skills



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Interview with  
**FEDERICA PAVESI**  
 General Counsel, **AIDEXA**

**“The micro and small business credit-market has been in steady decline in Italy for 15 years”**

Federica Pavesi, the general counsel of AideXa, a fintech bank dedicated to supporting small businesses in Italy, discusses the legal complexities of innovating in this highly regulated sector. From leveraging open banking and AI to navigating cybersecurity frameworks like DORA, she reflects on how legal teams can become true business enablers – adding value, not just setting limits.

**LEADERS LEAGUE:** How would you describe the current state of access to credit for small businesses in Italy?

**Federica Pavesi:** The micro and small business credit market – a crucial sector for the Italian economy, accounting for 30% of GDP – has been in steady decline for 15 years, as these businesses have specific financial needs that are not being adequately met by traditional banks. AideXa has effectively positioned itself in this market segment by offering a dedicated service to this target customer base. In this sense, we use innovative tools, such as open banking (which allows real-time consultation of customer transactions) and artificial intelligence, through algorithms that combine data acquired through open banking and other information to obtain creditworthiness analyses. Therefore, the legal challenge lies in the ability to navigate the regulatory complexity that characterizes the fintech sector, identifying efficient legal solutions while mitigating risks. This digitalization of processes must always be designed and defined with transparency towards the customer and in compliance with all cybersecurity and ICT regulations, such as DORA. At AideXa, we interpret and leverage regulations as an opportunity to strengthen our relationship with our customers and earn and maintain their trust through an increasingly customer-centric approach.

**How do you balance fintech’s need for agility with the legal and regulatory rigor required in the banking sector?**

Our in-house legal team has been selected to meet these needs. For one thing, we have solid expertise and knowledge of traditional banking regulations and governance, having worked both at leading law firms that advise the largest Italian and foreign banks, and in-house at financial institutions. Furthermore,

we incentivize the specialization and development of skills related to emerging technology and its impact on banking legislation. In a fintech company, constant innovation demands more than traditional legal skills, it also requires enriching one's skill set, especially by keeping up with the latest developments in the sector, staying ahead of industry trends and regulations before competitors do. Creating a network within other intermediaries by participating in conferences and trade fairs in the sector is also essential, as is having the support of expert consultants.

**What skills are essential to succeeding as a general counsel in the banking sector, especially when it comes to fintech?**

You need to be very curious, open-minded and flexible, as the issues are always highly varied, and not necessarily strictly legal in nature. You have to be able to explore them without preconceptions but with the ability to identify the connections between the various topics. It is also necessary to possess strategic vision in order to be a true business partner in all major corporate projects, taking into account several aspects beyond legal ones. The legal professional can often play a pivotal role, mediating between the different and sometimes conflicting demands of business stakeholders and identifying the optimal compromise between them.

The fundamental skill, though, is knowing how to interpret and implement the following principle: compliance with the law is not the end point but the starting point of any legal analysis. The lawyer's task should not be to set limits, but to add value, to map out the fastest routes through which the business can move safely. To do this, lawyers must possess not only legal expertise but also a basic knowledge of other subjects such as marketing, human resources, sales, finance and accounting. ♦

# “General counsel must preserve a brand’s uniqueness while guiding its evolution”



Interview with

## TIZIANA LOMBARDO

Head of Legal and Corporate Affairs,  
**HAERES CAPITAL**

**“Investing in brands with a strong heritage and distinctive identity requires a deep understanding of their long-term potential”**

Being a general counsel in the luxury investment and legacy brands sector requires an ability to navigate legal strategy, business execution, heritage and identity. Tiziana Lombardo shares insight on protecting brand identity and managing governance transitions, and discusses helping ChimHaeres Investment Holding – an equal joint venture between Haeres Capital and Chimera Abu Dhabi – acquire big-name Italian brands.

**LEADERS LEAGUE:** Tell us about your career path and the key experiences that shaped it.

**Tiziana Lombardo:** After gaining experience in top-tier law firms, mainly in commercial and corporate litigation, I progressively moved into advisory roles, supporting companies in international commercial matters, corporate governance, intellectual property and M&A transactions. A major turning point came in 2015, when I took a C-level position at a Swiss holding company. Since 2018, I have been part of the Haeres Capital group. Initially, one part of my job was to provide legal advice to a portfolio company of ours which at the time had just acquired the Borsalino brand with the goal of positioning it as a global fashion and luxury business; the other part involved deal sourcing, negotiations, M&A advisory and corporate finance transactions. Today I work at the intersection of legal strategy and investment execution, assisting the holding in private equity deals, supporting all the portfolio companies on special situations and strategic matters, supervising and ensuring compliance with the group’s overall business objectives.

**What legal and regulatory challenges do you encounter most often while operating in this market?**

Operating in the luxury and legacy brands segment means dealing with a unique mix of tradition, local identity and global reach. From a legal standpoint, a recurring challenge is the protection and strategic use of intellectual property, not only as a legal asset, but as the very heart of a brand’s equity and identity. There are also challenges in corporate governance, especially involving founders or family shareholders, which involve respecting the company’s history while introducing new governance models. Other elements add further layers of complexity, such as international expansion, digital

transformation, regulatory compliance, sustainability and adapting to increasingly sophisticated consumer expectations. In this scenario, legal teams can no longer be seen as reactive or isolated from operations. They must become strategic enablers who understand the business, speak its language, and help shape decisions proactively. The general counsel must act as a strategic business partner, preserving what makes a brand unique while guiding its evolution. The ability to anticipate problems is essential.

**What were the main priorities and legal complexities when managing the recent strategic acquisitions of iconic Italian brands by ChimHaeres?**

ChimHaeres Investment Holding is registered in the Abu Dhabi Global Market (ADGM) and is active in private equity investments in the fashion, lifestyle and luxury goods sectors in Europe. The holding is currently the majority shareholder of iconic brands like Borsalino, Zagato and Fogal, and is the sole owner of Vionnet.

Investing in brands with such a strong heritage and distinctive identity – which are often tied to a founding family or a historical archive – has an impact on the M&A process and requires a deep understanding of their long-term potential. Our main priorities typically include safeguarding the brand’s intellectual property assets, managing governance transitions and ensuring post-transaction operational continuity. From a legal perspective, beyond the numbers, we manage legacy, emotions and long-standing business relationships. One of the most challenging aspects is aligning the expectations of various stakeholders while preserving the brand’s DNA and values. We look into intangible assets, brand perception, supply chain resilience and even cultural compatibility. In each instance, the legal structure must be tailored to protect what makes the brand iconic while enabling future scalability. ♦

# The speed of digital transfers means fraudulent behavior happens faster too



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Interview with  
**JOSÉ LUIS BLANCO**  
 General Counsel, **IBERPAY**

**“Iberpay’s commitment to cybersecurity and sustainability strengthens its role in the Spanish financial system and its European integration”**

José Luis Blanco outlines the initiatives Iberpay has implemented to tackle emerging challenges related to cybersecurity, data privacy and accountability in the current era of increasing payment digitalization. He also comments on the likely impact of the European Regulation on Instant Payments and DORA Regulation on both financial institutions and ICT providers.

**LEADERS LEAGUE:** What is Iberpay's role within the Spanish financial ecosystem?

**José Luis Blanco:** Iberpay manages and operates the Spanish Payment System, a critical piece of infrastructure that enables account-to-account payments between banks in Spain – such as instant transfers, traditional transfers and direct debits. It efficiently and securely handles millions of transactions daily. Iberpay stands out for its role as a processor and sectoral driver of instant and 24x7 transfers (SCT Inst), which already account for more than 55% of all transfers in the country. In addition, it offers other high value-added digital information services in the payment field, such as the anti-fraud service Payguard, account verification through Valitic and account switching services, among others.

**What initiatives has Iberpay implemented to address new challenges arising from the growth of digital payments?**

The speed of digital transfers means fraudulent behavior happens faster too. For this reason, Iberpay has implemented multiple solutions to tackle the challenges caused by the increasing digitalization of payments. A notable example is the incorporation of artificial intelligence and machine learning algorithms into its Payguard service. This platform continuously analyzes transaction patterns in real time to detect mule accounts and anomalous behavior – fraud and money laundering – training its models with massive volumes of data. Thanks to this, financial institutions receive early alerts about suspicious or irregular accounts, allowing them to investigate and confirm whether these are genuinely suspicious.

On another front, Iberpay aims to complete the transition to a new platform with a highly advanced and robust technological architecture, applying microservices,

containerization, API integration and cloud technology. The new platform already hosts several services such as Valitic, Payguard and account switching, and is in the final testing phase for instant transfer services.

**What legal or regulatory trends do you believe will have the greatest impact on payment systems in 2025 and beyond?**

One of the most crucial payment-related developments in the European Union has been the entry into force of the European Regulation on Instant Payments. This regulation aims to ensure that euro-denominated instant payments are available to everyone in a safe, accessible and cost-free manner – on par with ordinary transfers – across the EU. It gives payment institutions and electronic money institutions direct access to and participation in national payment systems. This directly affects the direct participation regime in the Spanish Payment System, which until now was restricted to credit institutions, but will soon admit this new category of entity as a direct participant and settlement agent. On another note, the implications of the so-called European DORA Regulation primarily and directly affect financial institutions but also indirectly impact ICT service providers. For Iberpay, this represents a challenge in terms of adapting and aligning documentation with the regulation's requirements on security and operational resilience, which involves adjusting all service contracts for each participating financial institution.

In the coming years, emerging European Union initiatives I believe will have a direct – or at least indirect – impact on payment system operators include the new Payment Services Directive (PSD3), the anticipated European Payment Services Regulation, and, of course, the proposed Digital Euro, whose feasibility is still being explored, but seem certain to be introduced. ♦

# “Legal risk is no longer just a compliance issue, it’s a core business one”



Interview with

## ISABEL CHARRAZ

Country Legal Counsel for Portugal  
**CITIBANK EUROPE PLC - SUCURSAL EM PORTUGAL**

**“Ensuring regulatory expectations and timelines are met requires not only legal expertise, but also strong local relationships”**

Isabel Charraz discusses the challenges of managing legal risk across multiple jurisdictions. She also explores the evolving role of technology in the financial sector and how to ensure the legal department has a seat at the table in business strategy discussions.

**LEADERS LEAGUE:** What challenges have you faced in managing legal risk in the various countries you have covered?

**Isabel Charraz:** Managing legal risk across multiple jurisdictions presents both structural and cultural challenges. Each country has its own regulatory framework and approach to enforcement, notably Malta and Cyprus, which have mixed legal systems. During my time covering Greece, we had to navigate periods of huge regulatory change at several levels e.g. implementation of new complex labor laws, covid regulations, data protection and AML – new-regulations with very demanding timelines for implementation and lack of clarity, which required close engagement with internal stakeholders from global departments, businesses and supervisors working groups.

In Malta and Cyprus, the smaller market size often means that regulatory frameworks evolve quickly to align with broader EU standards, but with unique local interpretations which requires local legal expertise. An ever-present challenge has been ensuring regulatory expectations and timelines are met, which requires not only legal expertise, but also strong local relationships and a nuanced understanding of political, economic and regulatory contexts. It's about managing complexity without compromising on integrity, risk standards or full compliance with regulatory requirements.

**You have been with Citi for over 20 years. What has kept you motivated and committed to the organization?**

Citi offers a unique combination of global scale and local relevance, and that has kept the work intellectually stimulating and professionally rewarding. Over the years, I've had the opportunity to work across diverse jurisdictions, provide leadership in times of complex regulatory change and contribute to major strategic initiatives. But beyond the work itself, what has truly kept me committed is the culture of integrity, collaboration and meritocracy.

How is Citi's legal department adjusting to the evolving role of technology in the financial sector?

Technology is transforming the financial sector, and legal departments must evolve accordingly to support this new ecosystem. We need to view legal as a strategic partner in digital innovation. Legal needs to be involved early in the design of tech-driven products and services to ensure regulatory compliance and risk mitigation from the outset.

**As a member of the steering committee, how do you ensure that the legal department has a voice when it comes to business strategy?**

Lawyers bring a unique and essential perspective to the senior leadership table. In an increasingly complex regulatory, reputational and geopolitical landscape, legal risk is no longer just a compliance issue, it's a core business one. A seat at the table means actively contributing to the broader business dialogue, not just reacting to it. Speaking the same language as the business is crucial to generate value. The legal perspective needs to be presented in a solution-oriented way – focusing on how we can enable business goals responsibly and sustainably, rather than simply identifying obstacles.

**What key factors do you take into account when choosing external counsel?**

Selecting external counsel is about more than technical expertise – it's about partnership. I look for firms that understand our business and can provide clear, pragmatic advice under pressure.

Local insight is essential, especially in jurisdictions with evolving or ambiguous regulatory environments. Responsiveness, clarity of communication and the ability to collaborate seamlessly with in-house teams are also critical. And I value the importance of counsel who can anticipate issues, not just respond to them – those who act as strategic advisors, not just legal technicians. ♦

# The use of algorithms in predatory pricing is a major concern



Interview with

## GÖZDE DIKTAS

Global Compliance Associate,  
**ALLIANZ COMMERCIAL, MUNICH**

**“Algorithms enable precise targeting of rivals and consumers, making practices that were once economically irrational both feasible and profitable”**

Multinationals are increasingly adopting AI-driven pricing tools to advance their commercial interests, a practice which has been gaining the attention of antitrust authorities in Europe and the US. Gözde Diktas explains the implications for fair competition.

**LEADERS LEAGUE:** Why is AI-driven pricing considered a potential threat to fair competition?

**Gözde Diktas:** AI-driven pricing\* is a subset of algorithmic pricing that specifically uses artificial intelligence to set or adjust prices. AI-driven pricing goes beyond rule-based systems: it learns from consumer behavior, competitor strategies and demand forecasts to dynamically set prices. While this increases efficiency and responsiveness, it also carries serious risks.

Algorithms can “learn” to align market behavior without explicit agreements, a phenomenon often referred to as tacit algorithmic collusion. Courts in the US have already grappled with cases where AI tools allegedly facilitated price coordination, sometimes treating them as hub-and-spoke conspiracies with the algorithm provider at the center. In Europe, Germany and Italy have introduced new provisions empowering regulators to act against parallel pricing patterns, even when no traditional cartel agreement exists.

**How are regulators addressing potential abuses linked to algorithmic pricing?**

One major concern is the use of algorithms for exclusionary or exploitative practices, such as predatory pricing or discriminatory strategies. Algorithms enable precise targeting of rivals and consumers, making practices that were once economically irrational both feasible and profitable. German regulators, for instance, investigated Lufthansa after sharp price increases followed Air Berlin’s exit, underscoring that “companies cannot hide behind algorithms.”

Amazon has also come under scrutiny: the German Federal Cartel Office, the *Bundeskartellamt*, found its marketplace-pricing caps could suppress competition among third-party sellers, potentially constituting an abuse of dominance. These cases signal that regulators will hold firms accountable for outcomes driven by AI tools, regardless of whether managers directly intervene.

**Could AI-driven pricing influence merger control and market structure?**

Yes. Algorithms and the datasets that power them are now considered strategic assets. A company owning vast pricing data and predictive models may attract buyers not for its market share but for its algorithmic capabilities. Such acquisitions could reshape competitive dynamics even if they fall below traditional concentration thresholds. OECD analyses suggest that competition authorities may increasingly examine AI tools in merger reviews, particularly where data consolidation enhances market power. This trend reinforces the idea that algorithmic advantages are not just operational tools but central elements of market competition.

AI-driven pricing exemplifies the double-edged nature of artificial intelligence in business: a source of efficiency and innovation, but also a growing antitrust challenge. As regulators in the US and Europe adapt their frameworks, companies deploying these tools must ensure robust compliance, independent decision-making and clear documentation. For legal advisers, the message is clear: understanding the technical underpinnings of algorithms is no longer optional – it is essential.

**What measures can companies take to mitigate risk, when it comes to AI-driven pricing?**

Such steps include avoiding communication with competitors regarding pricing algorithms; understanding the way the pricing tool and the algorithm work and on which sources they are based. Using public data and/or one’s own internal data may help lower the risk also.

Furthermore, if an algorithm or tool is provided by a third party, controlling the data provided on your end is crucial to prevent any exchange of commercially sensitive data. Given the potential issues, effective coordination between the legal & compliance department and data engineers is vital. ♦

\*The author examines this subject in greater detail in an associated article on our website, [leadersleague.com](http://leadersleague.com)

# Companies without a financial controller are a strategic disadvantage



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Interview with

## BRYAN BARRERA

Head of Financial Controlling/ Tax/ IFRS,  
**UBITS**

**"The future of financial talent lies not in data processing, but in the ability to transform data into strategic decisions that generate value"**

Bryan Barrera oversees Ubits' financial operations and compliance across Latin America. His leadership bridges technical rigor and strategic vision, supporting the company's growth as a leading corporate learning platform in the region.

**LEADERS LEAGUE:** How would you describe your role at Ubits?

**Bryan Barrera:** My role at Ubits goes beyond traditional accounting. I combine strategic vision with meticulous execution to lead the region's financial and accounting management. My responsibility is to ensure regulatory compliance (IFRS), consistency in accounting policies and alignment with the company's global strategy.

This position represents the future of accounting. Its purpose is to transform the role of the accountant into a strategic partner rather than a mere operator, which we achieve by aligning accounting policies with international standards and, crucially, automating processes to reduce manual errors and increase efficiency. Companies without a financial controller are a strategic disadvantage that limits their scalability. My main contribution has been to scale and automate the regional back office, which allowed us to reduce outsourcing and BPO costs by 90%. This transformation not only generated savings but also strengthened the internal team. At the same time, I implemented a comprehensive tax strategy to optimize the tax burden and improve liquidity.

**How does the finance department manage to adapt to the dynamic nature of the edtech sector while maintaining soundness and regulatory compliance?**

The finance department in a sector as dynamic as HRtech must be as agile as it is rigorous. We have managed to adapt by promoting digitization and automation, which allows us to respond quickly to the business without sacrificing regulatory compliance. This balance between innovation and discipline transforms finance into a strategic partner capable of scaling up solidly in a company that is constantly growing and evolving. Unlike the slow evolutions of the Industrial Revolution, Artificial Intelligence (AI) accelerates innovation cycles, so finance must always be at the forefront.

**What are the main challenges facing companies in Latin America in consistently applying international standards (IFRS, BEPS, etc.)?**

One of the biggest challenges in Latin America is the lack of uniformity in the application of international standards such as IFRS or BEPS. Each country adapts these standards to its local context, creating differences in measurement and disclosure criteria, which complicates the consolidation of regional financial statements. Economic and exchange rate volatility also increases the difficulty of maintaining accounting and tax consistency.

Another fundamental challenge is internal infrastructure, as many companies still rely on manual processes and lack integrated systems and the necessary technical training. Implementing these standards requires investment in talent, technology, and corporate governance. Companies that manage to combine automation and regulatory monitoring are the ones that achieve greater consistency, turning compliance into a competitive advantage.

**How can financial talent adapt to remain relevant in an environment of increasing automation and data-driven decisions?**

Financial talent must evolve beyond operational execution to become a strategic business partner. Automation eliminates repetitive tasks, forcing professionals to focus on analysis, data interpretation and generating insights for decision-making. This involves developing skills in analytics, technological understanding and a comprehensive view of the business, without losing technical rigor in accounting and tax standards. Adaptability and a digital mindset are determining factors in remaining relevant in this new paradigm. The future of financial talent lies not in data processing, but in the ability to transform data into strategic decisions that generate value. This combination of strategic vision and technological innovation redefines the role of finance within the organization. ♦

# “It is important never to lose your curiosity or adaptability”



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Interview with

## ANDREA SANTIS FUENTES

Chief Financial Officer, KIBERNUM

**“Balancing financial sustainability and innovation is one of the biggest challenges in the rapidly evolving technology industry”**

Andrea Santis Fuentes leads Kibernum's financial strategy across Chile, Peru, Colombia and the United States. With more than 20 years' experience at the Latin American tech firm, she bridges finance and technology matters, ensuring sustainability while driving innovation and long-term value creation.

**LEADERS LEAGUE:** How would you describe your role as chief financial officer at Kibernum?

**Andrea Santis:** As Kibernum's chief financial officer, I lead financial strategy in the four countries where we operate (Chile, Peru, Colombia and the United States), with the aim of ensuring economic sustainability, profitability and operational efficiency at the corporate level. However, beyond the numbers, my role is also that of a builder of the future: of people, organizational culture and decisions that will endure.

My professional career is deeply linked to this company, where I started out more than 20 years ago as a finance intern. My time at Kibernum has given me a comprehensive understanding of business and an empathetic view of the value of continuous learning and well-directed effort. Being a CFO today is not just about managing resources: it is about leading with purpose, connecting financial strategy with technological innovation and building diverse, committed teams that are prepared to face the challenges of a changing environment.

I am convinced that talent development is one of the most powerful levers for the sustainability of any organization. That is why I seek to surround myself with people who share that vision: who are hungry to learn, ethically committed and have a healthy ambition to contribute stemming from their authenticity. That, more than any system, is what makes the difference in the long term.

**In a technology based company such as Kibernum, how do you balance investment in innovation with financial sustainability?**

Balancing financial sustainability and innovation is one of the biggest challenges in the rapidly evolving technology industry. At Kibernum, we understand that innova-

tion is the engine of growth, but it must be backed by a robust financial structure and effective risk management.

That is why each innovation project is evaluated based on criteria such as return, scalability and strategic contribution. Innovating does not mean taking excessive risks, but rather doing so with a long-term vision, financial rigor and a focus on generating sustainable value.

**What were the most significant milestones in your professional career in the lead-up to becoming CFO of Kibernum?**

As mentioned above, my career has been linked to Kibernum for more than 20 years, starting as an intern in the finance department. Throughout this journey, I have addressed multiple challenges that accompanied the company's evolution on the road from a local business to becoming a regional player present in several countries on the continent.

This process required strengthening the financial governance structure, understanding diverse regulatory environments and building capabilities that now enable us to operate competitively and sustainably at the international level.

I would particularly like to highlight the internal succession process, which allowed me to take on the role of CFO, consolidating an organizational culture that values talent development, trust and continuity in leadership.

**What advice would you give to a CFO who is just starting out in the technology sector?**

Technical knowledge is essential, but what really sets a CFO apart in technology is their ability to connect financial decisions with strategic business objectives and value creation. Understanding how innovation, scalability and efficiency translate into concrete financial metrics is key. Furthermore, it is important never to lose your curiosity or adaptability, because in this industry, change is the only constant. ♦

# “International investors are increasingly showing interest in sustainable projects



Interview with

**GUILLAUME LÉGARÉ**  
Head of South America, **TORONTO STOCK EXCHANGE & TSX VENTURE EXCHANGE**

**“By facilitating access to growth capital, we directly contribute to Brazil’s ability to transform its mineral wealth into economic value and leadership in the new green economy”**

Guillaume Légaré examines the current state of the Brazilian mining market, the growing interest from international investors in green assets and the main differences in the investment ecosystems of Canada and Brazil.

**LEADERS LEAGUE:** How would you assess the state of the Brazilian mining and energy market at present?

**Guillaume Légaré:** Brazil holds one of the richest geological reserves in the world and has a diversified energy matrix, with a strong presence of renewable sources. This strategically positions the country in the global energy transition, while mining remains one of the main drivers of its economy, with significant growth potential here. The Toronto Stock Exchange (TSX) and the TSX Venture Exchange (TSXV) have played an active role in connecting Brazil's natural resources sector with global investors.

**What is the maturity level of the Brazilian market in terms of green investment?**

Brazil has world-class natural assets and has made progress in developing projects aimed at the energy transition. However, it still faces challenges in turning this potential into a consistent pipeline of investment-ready projects – especially in the case of smaller companies, such as “junior” mining firms.

On the other hand, international investors are increasingly showing interest in sustainable projects. TSX positions itself as a strategic platform in this context. With dozens of listed companies in the cleantech and renewable energy sectors, along with thematic indices and green financial instruments, our exchanges have been at the forefront of capital raising for the low-carbon economy. It's important to note that, while the TSX does not exclude companies from traditional sectors such as oil and gas, investment criteria have evolved. Today, to access capital, companies must have scale, to ensure liquidity, be profitable and capable of distributing cash flow and have an ESG strategy integrated into their business plan.

**How has the process of dual listing Brazilian companies on the Toronto Stock Exchange been going?**

In October 2024, we signed a memorandum of understanding with B3, aiming to

expand capital market opportunities for Brazilian companies. This initiative seeks to integrate the TSX/TSXV ecosystem with the local investor and regulatory base in sectors such as mining, energy and renewable energy. Our intention is to present a viable and innovative solution to the Brazilian market in the coming months. Connecting the Canadian and Brazilian markets is our main goal, in order to leverage the experience and leadership of the Canadian market. TSX and TSXV are global leaders in the mining sector with: 1,113 mining companies listed worldwide; 33% of global mining capital raised between 2020 and 2024 raised on our exchanges and; 42% of all publicly listed mining companies in the world listed on TSX/TSXV.

**What are the main cultural differences in the investment ecosystems of Brazil and Canada?**

In Canada, the capital market is a well-established financing tool, especially for sectors such as mining, energy and innovation. There is a strong culture of risk investment, with active participation from both institutional investors and individual retail investors.

The TSX Venture Exchange, for example, was built with massive support from retail investors, who played a fundamental role in the development of our ecosystem and our venture capital exchange, the TSXV. This mindset is still in the process of taking root in Brazil, but the signs are promising: the number of individual investors (CPFs) on the stock exchange has been growing significantly, which could transform the investment landscape in the coming years and create more opportunities for early-stage companies.

The Canadian market also offers a predictable regulatory environment and a base of investors with experience in commodities and sustainable projects. This creates ideal conditions for Brazil to benefit from closer integration with global capital markets. ♦

# “The role of a legal department is not to say ‘no’, but to ask ‘how’”



Interview with

## IRENE MARTINEZ-CALCERRADA

Vice-President Legal Department,  
**GROUP SANTANDER EUROPE,  
USA AND LATAM**

Irene Martinez-Calcerrada shares leadership lessons from managing international teams, explores the evolving role of legal departments in finance and outlines the key qualities she seeks in external counsel to ensure alignment with Santander's strategy.

**LEADERS LEAGUE:** What are the most significant leadership lessons you have learned managing teams in various countries?

**Irene Martinez-Calcerrada:** One of the most important lessons I've learned is the value of cultural empathy. Leading legal teams across diverse jurisdictions requires understanding not just legal frameworks, but also how cultural nuances influence communication, decision-making and collaboration. There's no one-size-fits-all approach.

Another key lesson is the importance of empowerment through trust. Particularly in a global organization like Santander, it's essential to build strong local leadership and enable teams to take ownership. My role is to provide strategic direction and facilitate alignment not micromanage. Also, clarity of purpose is vital. Regardless of location, people want to understand how their work contributes to a bigger mission. I strive to ensure that every legal team feels connected to Santander's strategic objectives and understands the value they bring to the business.

Lastly, a personal relationship with our colleagues abroad, that goes beyond the professional sphere, should be developed and enriched year after year, and is fundamental for the success of our projects, goals and our organization. This links with our motto: One legal team. We work from HQ to inspire and pursue a spirit of belonging to one and same team however apart geographically our in-house lawyers are.

**How is the role of the legal department evolving in the financial sector and what skills will be necessary for future in-house lawyers?**

The legal department is evolving from a reactive, risk-control function to a proactive business partner. Today, we are expected to provide strategic insight, anticipate regulatory trends and facilitate innovation not just assess compliance.

Future in-house lawyers will need more than technical expertise. They will have to combine legal knowledge with business acumen, digital literacy and data fluency. Understanding AI, ESG regulations, cybersecurity and fintech ecosystems will be critical.

**“Future in-house lawyers will have to combine legal knowledge with business acumen, digital literacy and data fluency”**

Equally important will be collaboration, resilience, change adaptability and influence skills. Legal professionals must navigate complex, cross-functional and changing environments and contribute to multidisciplinary teams. Those who can translate legal complexity into actionable business advice will be especially valuable.

**What are the principal qualities you look for in external counsel and how do you ensure they align with Santander's strategy?**

We look for external counsel who act as true partners those who understand our business, anticipate our needs and provide clear, pragmatic advice. Technical excellence is a given. What sets great firms apart is responsiveness, commercial awareness and a solutions-oriented mindset.

Alignment with Santander's strategy also includes shared values such as integrity, diversity, sustainability and innovation. We are increasingly looking at ESG credentials, DEI initiatives and tech capabilities in our panel reviews.

To ensure alignment, we invest in long-term relationships, set clear expectations and foster open dialogue. We also regularly assess performance, not just by outcomes but by how advice is delivered: was it timely, contextualized, actionable? ♦

# RANKINGS 2025-'26

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# NORTH AMERICA



# CANADA

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## M&A

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>Goldman Sachs</b>	Luke Gordo
<b>J.P. Morgan</b>	Marc Gagnon
<b>National Bank Financial</b>	Martin-Pierre Roussel, David Skurka
<b>RBC Capital Markets</b>	Ryan Avey, Ben Mandell
<b>Scotiabank</b>	Eric Choi, Dany Beauchemin
<b>TD Securities</b>	Larry Wieseneck, Renu Gupta
<b>EXCELLENT</b>	
<b>BofA Securities</b>	Drew McDonald
<b>Barclays</b>	Stephen Stewart, Ryan Voegeli, Dan Grabos
<b>BMO Capital Markets</b>	Sarfraz Visram
<b>Canadian Imperial Bank Of Commerce</b>	Christian Davis, Iain Gallagher
<b>Citigroup</b>	Raymond Gatcliffe
<b>Evercore</b>	George Ackert
<b>Morgan Stanley</b>	Clare Woodman
<b>HIGHLY RECOMMENDED</b>	
<b>BNP Paribas</b>	J.J. McHale
<b>Canaccord Genuity</b>	Jamie Nagy, Mike Lauzon



## M&A: ENERGY

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BMO Capital Markets</b>	Sarfraz Visram, Shabari Nayak, Brad Wells
<b>J.P. Morgan</b>	David Rawlings
<b>RBC Capital Markets</b>	Ryan Avey, Tim Perry
<b>Scotiabank</b>	Eric Choi
<b>TD Securities</b>	Drew MacIntyre, Rodrigo Sousa
<b>EXCELLENT</b>	
<b>ATB Capital Markets</b>	Hugh Sanderson, Jeff Meunier
<b>Canadian Imperial Bank Of Commerce</b>	Tom Heintzman
<b>Citigroup</b>	Raymond Gatcliffe, Grant Kernaghan
<b>Goldman Sachs</b>	Michael Klym
<b>Macquarie Group</b>	Michael Silverton
<b>Morgan Stanley</b>	Clare Woodman
<b>National Bank Financial</b>	David Skurka, Arun Chandrasekaran
<b>Peters &amp; Co.</b>	Christopher Potter
<b>HIGHLY RECOMMENDED</b>	
<b>Barclays</b>	Stephen Stewart, Ryan Voegeli
<b>Canaccord Genuity</b>	Anthony Petrucci, Mike Lauzon
<b>Cormark Securities</b>	Erik Pederson, Kevin Tychon
<b>Haywood Securities Inc.</b>	Clark Andrews
<b>Raymond James Financial</b>	Gavin McOuat, John Willett

## M&A: TMT

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BMO Capital Markets</b>	Alan Tannenbaum, Andrew Matheou
<b>Goldman Sachs</b>	Kim Posnett
<b>J.P. Morgan</b>	David Rawlings
<b>Morgan Stanley</b>	Richard Tory
<b>RBC Capital Markets</b>	Aly Gillani, Kirk Kaludis, Nikolay Dakov
<b>EXCELLENT</b>	
<b>Barclays</b>	Ryan Voegeli
<b>BofA Securities</b>	Drew McDonald
<b>Canadian Imperial Bank Of Commerce</b>	Paul McKinlay
<b>PwC</b>	Shivalika Handa, John Simcoe
<b>TD Securities</b>	Sandeep Kandola, Larry Wieseneck
<b>HIGHLY RECOMMENDED</b>	
<b>Citigroup</b>	Raymond Gatcliffe
<b>Evercore</b>	Jonathan Bassani, Andrew MacNiven
<b>KPMG</b>	Anuj Madan
<b>National Bank Financial</b>	Benoit Veronneau
<b>Scotiabank</b>	Sass Akbari, David Hynes, Dany Beauchemin

## BANKING & FINANCE: REGULATORY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Blake, Cassels &amp; Graydon</b>	Paul Belanger
<b>McCarthy Tétrault</b>	Marc MacMullin
<b>EXCELLENT</b>	
<b>1 Fasken</b>	Koker Christensen, Nicolas Faucher
<b>Torys</b>	Blair Keefe, Jill McCutcheon
<b>2 Borden Ladner Gervais</b>	Stephen Redican
<b>Davies Ward Phillips &amp; Vineberg</b>	Scott R. Hyman
<b>Osler, Hoskin &amp; Harcourt</b>	Victoria Graham, Lawrence Ritchie, Elizabeth Sale
<b>Stikeman Elliott</b>	Peter Hamilton

## BANKING & FINANCE: TRANSACTIONAL

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## PROJECT FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Goodmans</b>	Robert Chadwick, Joseph Pasquariello
<b>Osler, Hoskin &amp; Harcourt</b>	Marc Wasserman
<b>EXCELLENT</b>	
<b>Bennett Jones</b>	Kelsey Meyer, Sean Zweig
<b>Blake, Cassels &amp; Graydon</b>	Kelly Bourassa, Pamela Huff, Peter Rubin
<b>McCarthy Tétrault</b>	James Gage
<b>Stikeman Elliott</b>	Jean Fontaine, Elizabeth Pillon
<b>Thornton Grout Finnigan</b>	Robert Thornton
<b>Torys</b>	Tony DeMarinis
<b>HIGHLY RECOMMENDED</b>	
<b>1 Cassels Brock &amp; Blackwell</b>	Shayne Kukulowicz
<b>Davies Ward Phillips &amp; Vineberg</b>	Denis Ferland, Natasha MacParland, Robin Schwill
<b>Norton Rose Fulbright</b>	Evan Cobb, Jennifer Stam
<b>2 Borden Ladner Gervais</b>	Isabelle Desharnais, Roger Jaipargas
<b>Fasken</b>	Kibben Jackson, Aubrey Kauffman, Haroon Laher, Alain Riendeau
<b>Gowling WLG</b>	Clifton Prophet
<b>RECOMMENDED</b>	
<b>1 Aird &amp; Berlis</b>	Ian Aversa, D. Robb English, Steven Graff, Sanjeev Mitra
<b>Dentons</b>	Kenneth Kraft
<b>Mcmillan</b>	Waël Rostom
<b>2 Chattons</b>	Harvey Chatton
<b>DLA Piper</b>	Colin Brousson, Edmond Lamek
<b>Fishman Flanz Meland Paquin</b>	Mark Meland
<b>Lax O'Sullivan Lisus Gottlieb</b>	Matthew Gottlieb
<b>Lenczner Slaght</b>	Monique Jilesen, Matthew Lerner, Peter Osborne

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

In each tier, the firms are ordered alphabetically

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

## FUND FORMATION

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

# MEXICO

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## FINTECH

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Albanesi Tech Legal Consulting</b>	Victoria Albanesi
<b>Creel, García-Cuellar, Aiza y Enríquez</b>	Jean Michel Enriquez, Juan Carlos Ollivier
<b>CRS Legal</b>	Diego Arzamendi Caso
<b>Nader Hayaux &amp; Goebel</b>	Adrian López
<b>EXCELLENT</b>	
<b>BGBG - Bello, Gallardo, Bonequi y García</b>	Miguel Gallardo, Javier Pérez
<b>Chevez Ruiz Zamarripa y Cia.</b>	Valentin Ibarra
<b>Galicia Abogados</b>	Manuel Galicia, Arturo Perdomo
<b>Greenberg Traurig</b>	Arturo Pérez-Estrada
<b>Legal Paradox</b>	Carlos Valderrama
<b>Pérez-Llorca Mexico</b>	José Ignacio Rivero, Jacinto Ávalos
<b>HIGHLY RECOMMENDED</b>	
<b>Basham Ringe y Correa</b>	Miguel Angel Peralta, Pedro Said
<b>Chavez Vargas Abogados</b>	Alejandro Carreño Charabati, Luis Fernando Serrallonga Kaim
<b>Davara Abogados</b>	Isabel Davara
<b>Innovaciones Legales</b>	Héctor Alejandro Atondo Siu, David Sanchez Rosales
<b>Kavanagh Gorozpe</b>	Bernardo Mendoza, Alejandro Orellana
<b>Legal Project</b>	Pamela Soto
<b>Pérez Correa González</b>	Fernando Eraña, Emilio Carrillo
<b>Ritch Mueller</b>	Pablo Perezalonso Eguia, Eduardo Triulzi
<b>Sánchez-Labrador &amp; López Martínez</b>	Diego Sánchez-Labrador, Víctor López Martínez, Ernesto Santiago Guerrero
<b>White &amp; Case</b>	Eduardo Flores, Juan Antono Martin, Andrés Mosqueira
<b>RECOMMENDED</b>	
<b>Cannizzo</b>	Stefano Amato, Enrique García
<b>EY Mexico</b>	Pablo Enriquez, Leonora Olmedo, Tatiana Treviño
<b>Jáuregui y Del Valle</b>	Luis Alberto Balderas Fernández
<b>Kuri Breña, Sánchez Ugarte y Aznar</b>	Rodrigo López Márquez
<b>Mijares, Angoitia, Cortés y Fuentes</b>	Ignacio Armida Beguerisse
<b>Santamarina y Steta</b>	Sergio Chagoya, Alberto Saavedra, Diego Ostos, Ricardo Orea, Juan Carlos Machorro

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Galicia Abogados</b>	Maurice Berkman, Manuel Galicia, Rosemarie McLaren, Arturo Perdomo, Humberto Perez, Guillermo Perez S., Rodrigo Rivera
<b>Ritch Mueller</b>	Thomas Mueller-Gastell, Luis Nicolau Gutiérrez, Jean Paul Farah Chajín, Pablo Perezalonso Egua
<b>2</b> <b>Creel, García-Cuellar, Aiza y Enríquez</b>	Carlos Aiza H.
<b>Mijares, Angoitia, Cortés y Fuentes</b>	Ricardo Maldonado, Patrick Meshoulam, Manuel Echave, Martín Sánchez, Pablo Mijares
<b>Nader Hayaux &amp; Goebel</b>	Julian Garza, Hans Goebel, Michell Nader
<b>EXCELLENT</b>	
<b>Greenberg Traurig</b>	Juan Manuel González, José Raz Guzman
<b>Pérez-Llorca Mexico</b>	José Ignacio Rivero, Bernardo Reyes, Jacinto Ávalos
<b>White &amp; Case</b>	Juan Antonio Martín, Sean Goldstein
<b>HIGHLY RECOMMENDED</b>	
<b>BGBG - Bello, Gallardo, Bonequi y García</b>	Alejandro Stamoglou, Miguel Gallardo, Juan Manuel Sancho, Javier Pérez
<b>Chavez Vargas Abogados</b>	José Antonio Chávez Vargas
<b>DLA Piper Mexico</b>	Edgar Romo, Álvaro Sarmiento, Roberto Ríos
<b>Garrigues Mexico</b>	Ernesto Silvas, Gabriela Pérez, Jose Berrueta
<b>Holland &amp; Knight</b>	Guillermo Uribe, Alejandro Landa, Selene Espinosa, Alejandro Sánchez
<b>Jones Day</b>	Manuel Romano
<b>Kuri Breña, Sánchez Ugarte y Aznar</b>	Guillermo Garay, Daniel Kuri Breña, Bernardo Luna
<b>Robles Miaja Abogados</b>	Maria Luisa Petricioli Castellon, Rafael Robles Miaja
<b>Santamarina y Steta</b>	Juan Carlos Machorro, Sergio Chagoya, Alberto Saavedra, Áaron Levet
<b>RECOMMENDED</b>	
<b>Basham Ringe y Correa</b>	Miguel Ángel Peralta, Pedro Said
<b>Blanco Carrillo</b>	Diego Blanco, Hernando Becerra
<b>Cannizzo</b>	Stefano Amato, Carlo Cannizzo, Marco Cannizzo
<b>CMS Woodhouse Lorente Ludlow</b>	César Lechuga Perezanta, Fernando Nava, Raul Zepeda
<b>Creel Abogados</b>	Carlos Creel
<b>Cuatrecasas Mexico</b>	Mariana Campos, León López, Gizeh Polo, Gustavo Robles
<b>Cuesta Campos</b>	Hugo Cuesta, Azucena Marín
<b>Del Castillo y Castro Abogados</b>	Alfonso Castro
<b>Gaxiola Calvo</b>	Jorge Gaxiola Moraila
<b>Hogan Lovells</b>	Federico de Noriega
<b>Pérez Correa González</b>	Jorge Labastida, Fernando Eraña, Emilio Carrillo
<b>SMPS Legal</b>	Iván Pérez, Eduardo Pizarro, Daniel Del Rio
<b>Von Wobeser Y Sierra</b>	Luis Burgueño, Alberto Córdoba
<b>VALUABLE PRACTICE</b>	
<b>Casares Carrillo Abogados</b>	Antonio Casares
<b>CDA - Cervantes Díaz Abogados</b>	Alejandro Díaz, Luis Cervantes
<b>DeForest Abogados</b>	Rodrigo Márquez Romero, Sandra Naveda Martínez, Fernando Ruiz, Gustavo Zepeda Ruiz
<b>Deloitte Legal Mexico</b>	Ramón Bravo
<b>EY Mexico</b>	Pablo Enriquez, Leonora Olmedo
<b>FLAG</b>	Adrián Cabrero, Boris Otto
<b>García Velasco &amp; García De Luca</b>	Gonzalo García Velasco
<b>GLZ Abogados</b>	Andrés Urquidi, Ricardo Pous
<b>Goodrich Riquelme y Asociados</b>	Agustín Urdapilleta
<b>Jáuregui Y Del Valle</b>	Luis Alberto Balderas Fernández, Luis Rodolfo Flores Licona
<b>Müggenburg Gorchs Y Peñalosa</b>	Luis Gerardo Ramírez Villela
<b>RAPA - Ruiz Ahumada Palazuelos</b>	José Ruiz
<b>Sánchez-Labrador &amp; López Martínez</b>	Diego A. Sánchez-Labrador, Víctor J. López Martínez
<b>Trujillo Abogados</b>	Oscar Arroyo



## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Chevez Ruiz Zamarripa Y Cia.</b>	Iván Moguel, Ricardo Rendón
<b>Creel, Garcia-Cuellar, Aiza Y Enriquez</b>	Jorge Correa, Omar Zuniga
<b>EXCELLENT</b>	
<b>1 Basham Ringe y Correa</b>	Gerardo Nieto, Gil Zenteno, Alejandro Barrera, Victor Barajas, Sergio Barajas
<b>Galicia Abogados</b>	Denise Lester, Eduardo Michan, Gabriela Pellon, Federico Scheffler, Edson Uribe
<b>Ritch Mueller</b>	Oscar A. López Velarde, Santiago Llano Zapatero, Alejandro Santoyo
<b>Skatt</b>	Jaime Rojas, Viviana Belaunzarán, Felipe Mendoza, Francisco Ayala, Rodrigo Covarrubias, Cesar Gamez, Octavio Rezza, Luis García, Uriel Olvera
<b>Turanzas Bravo &amp; Ambrosi</b>	Francisco Ortega, Pedro Ramirez, Angel Turanzas
<b>2 Baker McKenzie</b>	Luis Carbajo, Jorge Narváez-Hásfura
<b>Garrigues Mexico</b>	Ricardo León-Santacruz, Abel Mejía, Mariana Eguiarte, Luis Antonio Gonzalez, Guillermo Villaseñor, Arturo Garza, Jorge López, Ricardo Fernández
<b>Jáuregui y Del Valle</b>	Luis Gerardo del Valle, Óscar Paz Suárez
<b>Mancera SC (EY Mexico)</b>	Manuel F. Solano, José Pizarro-Suárez
<b>HIGHLY RECOMMENDED</b>	
<b>1 Anaya e Ibáñez</b>	Edgar Anaya
<b>Arias y Meurinne</b>	Luis Eduardo Meurinne
<b>Martin, Isla &amp; Pickering Abogados</b>	Ricardo Martín
<b>Muñoz, Manzo Y Ocampo</b>	Federico Groenewold, Alejo Muñoz
<b>Nader Hayaux &amp; Goebel</b>	Ana Paula Pardo L., Adalberto Valadez
<b>Natera</b>	Christian Natera
<b>Parás Asesores Fiscales</b>	Alejandro Guizar
<b>2 Creel Abogados</b>	Javier Portas
<b>Foley Arena</b>	Roberto Arena, Fernando Camarena
<b>Jones Day</b>	Rodrigo Gomez
<b>Kavanagh Gorozpe</b>	Paul Kavanagh
<b>Mijares, Angoitia, Cortés Y Fuentes</b>	Enrique Ramírez, Luis Monroy, Armando Elsharkawy, Nora Morales
<b>Ortiz Abogados Tributarios</b>	Gabriel Ortiz
<b>Pérez Robles</b>	Arturo Pérez Robles
<b>PwC Mexico</b>	Mauricio Hurtado
<b>RECOMMENDED</b>	
<b>Cuatrecasas Mexico</b>	Juan David Mina
<b>DLA Piper Mexico</b>	Guillermo Aguayo

<b>Hogan Lovells</b>	Jaime Espinoza de los Monteros, Arturo Tiburcio
<b>Holland &amp; Knight</b>	Eugenio Grageda, Ricardo Ibarra
<b>Ibáñez Parkman</b>	Eduardo Castillo
<b>Ortiz, Sosa y Asociados</b>	Miguel Ortiz
<b>Santamarina y Steta</b>	Mariano Calderón
<b>SMPS Legal</b>	Francisco Carbajal, Jorge San Martin
<b>TENA Abogados</b>	Rafael Tena
<b>Von Wobeser y Sierra</b>	Alejandro Torres, Fernando Moreno

### VALUABLE PRACTICE

<b>Bendiksen Law</b>	Jaime Bendiksen
<b>Bettinger Asesores</b>	Herbert Bettinger García
<b>C&amp;C Asesores</b>	Alfredo Castilleja, Ricardo García de Alba, Jorge Pasquel
<b>Calderon Gonzalez Y Carvajal</b>	Alejandro Calderon, Rosario Huet
<b>Calvo Nicolau Y Márquez Cristerna</b>	Enrique Calvo Nicolau, Oscar Marquez
<b>Catalán, Fonseca, Morales Y Cia</b>	César Catalán Sánchez
<b>Cuevas Abogados</b>	Isabel Albo Fernández, Diego Cuevas Estandía
<b>DeForest Abogados</b>	Wilberg García Heres, Jaime López y Porras, Rodrigo Márquez Romero, Alejandro Salas
<b>Deloitte Legal Mexico</b>	Ricardo Gonzalez Orta, Mauricio Martínez, Hugo Romero
<b>DM Tax</b>	Raymundo Dominguez
<b>GLZ Abogados</b>	Juan López
<b>Haynes Boone</b>	Edgar Klee
<b>Pérez-Llorca Mexico</b>	Christian Kaye
<b>Ramirez Gutierrez Azpe Rodriguez Rivero Y Hurtad</b>	Rosario Huet
<b>Rizo, Erreguerena y Garza-Cantú</b>	José Miguel Erreguerena

### MARTÍN, ISLA & PICKERING ABOGADOS: EXPERT TAX SOLUTIONS



Ricardo Martín González

**Key Figure(s):** Ricardo Martín González

**Established:** 2018

**Track Record:** Martín, Isla & Pickering stands out for its personalized and high-quality legal services, tailored to client needs across a range of practice areas. With a commitment to trust and excellence, the firm advises leading names such as Toyota, Aeroméxico and Nexus Capital. Its reputation is built on exceeding expectations and delivering strategic, client-focused solutions.

**Team & Differentiation:** The firm is widely recognized for its depth of expertise in national and international matters. It excels in foreign trade, alternative dispute resolution including strong defenses and conclusive agreements. Known for innovation and creativity, the team values immediacy, providing clients with close, real-time advisory support that strengthens long-term relationships.

### GALICIA ABOGADOS: IMPACT-DRIVEN PROFESSIONALS



Gabriela Pellón

**Key Figure(s):** Denise Lester, Eduardo Michan, Gabriela Pellón, Federico Scheffler and Edson Uribe

**Established:** 1994

**Track Record:** Galicia is renowned for its vast expertise in national and international tax frameworks and treaties. The team provides strategic advice to clients in diverse industries, such as banking, infrastructure and energy. The firm focuses on reviewing and optimizing financial models to assess the tax implications of project investments and divestments.

**Team & Differentiation:** Galicia excels at managing tax audits related to transfer pricing, financial systems, international taxation and digital services, among other areas. The firm has a keen understanding of alternative dispute resolution mechanisms, which helps it deliver effective case resolutions while maintaining strong, collaborative relationships with tax authorities through a focus on constant and positive dialogue.



## TAX LITIGATION

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Basham Ringe y Correa</b>	Gerardo Nieto, Gil Zenteno, Alejandro Barrera, Victor Barajas, Sergio Barajas, Ramón De La Torre
<b>Chevez Ruiz Zamarripa y Cia.</b>	Manuel Sainz
<b>Mijares, Angoitia, Cortés y Fuentes</b>	Enrique Ramírez, Nora Morales
<b>EXCELLENT</b>	
<b>Arias y Meurinne</b>	Pedro Arias
<b>Baker McKenzie</b>	Luis Carbajo, Jorge Narváez-Hásfura
<b>Jones Day</b>	Rodrigo Gomez
<b>Martín, Isla &amp; Pickering abogados</b>	Ricardo Martín González
<b>PwC Mexico</b>	Fernando Lorenzo
<b>Turanzas Bravo &amp; Ambrosi</b>	Angel Turanzas
<b>HIGHLY RECOMMENDED</b>	
<b>Creel, García-Cuellar, Aiza y Enríquez</b>	Luis Salinas
<b>Garrigues Mexico</b>	Guillermo Villaseñor, Ricardo León-Santacruz, Abel Mejía, Mariana Eguiarte, Luis Gonzalez, Jorge López, Arturo Garza
<b>Jáuregui y Del Valle</b>	Luis Carballo Balvanera, Josemaría Férez Gil, Luis Gerardo del Valle
<b>Natera</b>	Christian Natera
<b>Skatt</b>	Julia Castillo, Ronaldo Moya, Norman Franco
<b>RECOMMENDED</b>	
<b>Bettinger Asesores</b>	Desiree Corral
<b>Cannizzo</b>	Roberto Cannizzo, Andrés Mascarúa
<b>Hogan Lovells</b>	Arturo Tiburcio
<b>Holland &amp; Knight</b>	Eugenio Grageda
<b>Ortiz Abogados Tributarios</b>	Gabriel Ortiz
<b>Parás Asesores Fiscales</b>	Mariana Covarrubias Uriegas, Antonio Gómez del Campo Gurza, Alejandro Guizar
<b>SMPS Legal</b>	Luis Curiel, Francisco Carbajal, Jorge San Martín
<b>TENA Abogados</b>	Rafael Tena

## VALUABLE PRACTICE

<b>Anaya e Ibáñez</b>	Edgar Anaya, Antonio Monreal
<b>C&amp;C Asesores</b>	Alfredo Castilleja, Ricardo García de Alba, Jorge Pasquel
<b>Cuevas Abogados</b>	Isabel Albo Fernández, Diego Cuevas Estandía
<b>DLA Piper Mexico</b>	Guillermo Aguayo
<b>EY Mexico</b>	Jorge Libreros, Oscar Ortíz, Manuel F. Solano
<b>Galicia Abogados</b>	Denise Lester, Edson Uribe
<b>Ibáñez Parkman</b>	Eduardo Castillo
<b>Kavanagh Gorozpe</b>	Paul Kavanagh
<b>Kreston BSG</b>	Luis Antonio Avila, Francisco Bracamonte, Carlos Saucillo, Alejandro Centeno
<b>Pérez-Llorca Mexico</b>	Christian Kaye
<b>RAPA - Ruiz Ahumada Palazuelos</b>	Ricardo Ahumada
<b>RMR Abogados</b>	Reginaldo Montaño
<b>Santamarina y Steta</b>	Mariano Calderón
<b>Solis y Asociados</b>	Christian Solis
<b>Von Wobeser y Sierra</b>	Alejandro J. Torres Rivero, Fernando Moreno, Luis Torres

## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Basham Ringe y Correa</b>	Victor Barajas, Alejandro Barrera, Gerson Vaca, Carlos Martínez
<b>Turanzas Bravo &amp; Ambrosi</b>	Mauricio Bravo, Pedro Ramírez
<b>EXCELLENT</b>	
<b>Baker McKenzie</b>	Jorge Narváez-Hásfura
<b>Chevez Ruiz Zamarripa y Cia.</b>	Alfredo Sánchez
<b>MET</b>	Manuel Tron
<b>Garrigues Mexico</b>	Guillermo Villaseñor, Juan Luis Serrano, Alfonso López
<b>HIGHLY RECOMMENDED</b>	
<b>Brook &amp; Cano</b>	Arturo Brook, Mauricio Cano
<b>Galicia Abogados</b>	Gabriela Pellon
<b>RECOMMENDED</b>	
<b>Anaya e Ibáñez</b>	Edgar Anaya
<b>Holland &amp; Knight</b>	Eugenio Grageda
<b>Muñoz, Manzo y Ocampo</b>	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)
<b>LEADING</b>	
<b>Alumni Ventures</b>	Matt Caspary, Michael Collins
<b>Andreessen Horowitz</b>	Chris Dixon, David George, Ben Horowitz, Jeff Jordan
<b>Lightspeed Venture Partners</b>	Ravi Mhatre, Barry Eggers, Peter Nieh, Nicole Quinn
<b>New Enterprise Associates</b>	Scott Sandell
<b>Right Side Capital Management</b>	Jeff Pomeranz, Dave Lambert, Kevin Dick
<b>Sequoia Capital</b>	Roelof Botha, Douglas Leone, Alfred Lin
<b>EXCELLENT</b>	
<b>Accel</b>	Andrew Braccia, Sameer Gandhi, Ryan Sweeney
<b>Addition</b>	Lee Fixel
<b>Benchmark</b>	Chetan Puttagunta, Erick Vishria
<b>Founder Collective</b>	David Frankel
<b>Greylock Partners</b>	Reid Hoffman
<b>Mayfield Fund</b>	Navin Chaddha
<b>Notable Capital</b>	Hans Tung
<b>Redpoint Ventures</b>	Satish Dharmaraj, Elliot Geidt, Scott Raney
<b>Ribbit Capital</b>	Micky Malka
<b>Tiger Global Management</b>	Chase Coleman
<b>Union Square Ventures</b>	Fred Wilson
<b>Y Combinator</b>	Garry Tan
<b>HIGHLY RECOMMENDED</b>	
<b>Bessemer Venture Partners</b>	Charles Birnbaum, Jeremy Levine, Elliott Robinson
<b>Charles River Ventures (CRV)</b>	Murat Bicer, Max Gazor, Saar Gur
<b>Dragoneer Investment Group</b>	Marc Stad
<b>Founders Fund</b>	Brian Singerman, Peter Thiel
<b>Pear VC</b>	Mar Hershenson, Pejman Nozad
<b>Primary Ventures Partners</b>	Ben Sun
<b>RECOMMENDED</b>	
<b>Antler</b>	Andrea Hajdu-Howe, Anthony Millet, Charles Hayley-Bell
<b>Battery Ventures</b>	Roger Lee
<b>Emergence Capital</b>	Santi Subotovsky
<b>Felicis Ventures</b>	Aydin Senkut
<b>Firstmark Capital</b>	Rick Heitzmann
<b>Greenoaks Capital</b>	Neil Mehta
<b>Index Ventures</b>	Martin Mignot, Shardul Shah, Mike Volpi
<b>Khosla Ventures</b>	Vinod Khosla
<b>Kleiner Perkins</b>	Mamoon Hamid

## ENERGY & NATURAL RESOURCES

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BofA Securities</b>	Randy Bayless, Brad Hutchinson, Jason Satsky
<b>Citi</b>	Michael Jamieson
<b>Goldman Sachs</b>	Suhail Sikhtian
<b>J.P. Morgan</b>	Robert Keepers
<b>Lazard</b>	Pablo Hernandez Schmidt-Tophoff
<b>UBS</b>	George Manahilov
<b>EXCELLENT</b>	
<b>1 Barclays</b>	Christopher Watson
<b>Guggenheim Securities</b>	Allen Otto
<b>Moelis &amp; Company</b>	Martin Houston
<b>2 Houlihan Lokey</b>	J.P. Hanson, Matthew Mazzucchi
<b>Jefferies</b>	William Marko
<b>KPMG</b>	Angie Gildea
<b>RBC Capital Markets</b>	Nick Woodruff
<b>Société Générale</b>	Ben Koehler
<b>HIGHLY RECOMMENDED</b>	
<b>BMO Capital Markets</b>	Rahim Bapoo, Jonathan Hackett, Shabari Nayak
<b>Evercore</b>	Shaun Finnie
<b>Morgan Stanley</b>	Christopher Mize
<b>Piper Sandler</b>	James Baker, Mike Dillahunt
<b>Stifel</b>	Jerome Grisko, Jim Georgiou
<b>TD Securities</b>	Robert Pierce
<b>Tenoaks Energy Advisors</b>	BJ Brandenberger, Lindsay Sherrer, Jason Webb
<b>Tudor, Pickering, Holt &amp; Co</b>	Chad Michael



## HEALTHCARE & LIFE SCIENCES

### Best Investment Banks

In each tier, the banks are ordered alphabetically

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

## INDUSTRIALS

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BofA Securities</b>	Joe Messina
<b>Citi</b>	Kevin Cox
<b>Evercore</b>	Jon Josephs, Morgan Green
<b>Goldman Sachs</b>	Matt McClure
<b>J.P. Morgan</b>	Anu Aiyyengar
<b>Lazard</b>	Robert Frost, Mohit Kohli, Shawn Saparamadu
<b>Morgan Stanley</b>	John Church, Joe Kistler
<b>EXCELLENT</b>	
<b>Baird</b>	Joel Cohen, Joseph Packee
<b>Barclays</b>	Derek McNulty, Derek Davidson, Jared Itkowitz
<b>Guggenheim Securities</b>	Stephen Cruise, Rocque Lipford Jr.
<b>Jefferies</b>	Peter Scheman
<b>Lincoln International</b>	Sean Bennis, Robert Reifman
<b>HIGHLY RECOMMENDED</b>	
<b>ACT Capital Advisors</b>	Robert Hild
<b>Centerview Partners</b>	Gayle Turk
<b>Deutsche Bank</b>	Riccardo Bild, Samuel Kim
<b>Greenhill &amp; Co.</b>	David Hunt
<b>Harris Williams &amp; Co.</b>	Ty Denoncourt, Jenson Dunn, John Lautemann
<b>Houlihan Lokey</b>	Bill Peluchiwski, Reed Anderson, Samrat Karnik
<b>Moelis &amp; Company</b>	Greg Starkins, Douglas Pierson
<b>Rothschild &amp; Co</b>	Sid Mehta
<b>UBS Investment Bank</b>	Neeraj Dhanoa



## RETAIL & CONSUMER GOODS

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>Goldman Sachs</b>	Marko Ratesic, Tim Ingrassia
<b>J.P. Morgan</b>	Dana Weinstein
<b>Morgan Stanley</b>	Kristen Rossi
<b>Rothschild &amp; Co.</b>	David Mell, Jaime Arrastia
<b>EXCELLENT</b>	
<b>BofA Securities</b>	Matthew Koder
<b>Centerview Partners</b>	Kenneth Berliner
<b>Deloitte</b>	Adam Reilly
<b>Evercore</b>	Wilco Faessen, Steve Segall
<b>Houlihan Lokey</b>	Steven Tishman, Nathan Pund
<b>Jefferies</b>	Vinay Prabhu, Jim Walsh
<b>Lazard</b>	Adam Taetle, Adam Wieden, Ryan Murphy
<b>RBC Capital Markets</b>	Marco Habert, Matthew Stopnik, Jim Wolfe
<b>HIGHLY RECOMMENDED</b>	
<b>Barclays</b>	Lowell Strug, Cathy Leonhardt
<b>Citi</b>	Cary Kochman
<b>Guggenheim Partners</b>	Jeff Cohen, Sean Daugherty, Peter Moses
<b>UBS Investment Bank</b>	Solon Kentas, Jeff Hinton
<b>RECOMMENDED</b>	
<b>Baird</b>	Maria Watts
<b>Focus Investment Banking</b>	Leah White, Barry Calogero
<b>Harris Williams &amp; Co.</b>	John Neuner, Ed Arkus, Ryan Budlong
<b>Lincoln International</b>	Christopher Petrossian, Christopher Stradling
<b>Piper Sandler</b>	Damon Chandik, Janica Lane, Dean Pimenta
<b>William Blair</b>	Adam Filkin, Brent Smith

## TMT

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>Goldman Sachs</b>	Kim Posnett, Nick Giovanni
<b>J.P. Morgan</b>	Fred Turpin, Scott Wilcoxon, Jon Edwards
<b>Morgan Stanley</b>	Brian Sanderson
<b>EXCELLENT</b>	
<b>1 Barclays</b>	Abhishek Singhal, Kristin Roth DeClark, Pedro Costa
<b>BofA Securities</b>	David Fishman, Matthew Koder
<b>LionTree Advisors</b>	Aryeh Bourkoff, Antal Runneboom
<b>Qatalyst Partners</b>	George Boutros, Frank Quattrone, Daniel Sasi
<b>Raymond James Financial</b>	Brendan Ryan, David Castagna, Junya Iwamoto
<b>2 Citi</b>	Mark Keene
<b>Evercore</b>	Naveen Nataraj
<b>Houlihan Lokey</b>	Jason Hill, John Lambros, Rob Louv
<b>Lazard</b>	Garrett Baker, Jason Tavano, Manoel Carvalho
<b>Needham &amp; Company</b>	Chris Smajdor, Laura Martin
<b>Wells Fargo Securities</b>	Gerry Walters, Brian Gudofsky
<b>HIGHLY RECOMMENDED</b>	
<b>Centerview Partners</b>	James Tookman
<b>Jefferies</b>	Jason Greenberg, Cameron Lester
<b>RBC Capital Markets</b>	Kirk Kaludis



## PRIVATE EQUITY

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BofA Securities</b>	Karim T. Assef
<b>J.P. Morgan</b>	Adam Schwarzschild, Brian Tramontozzi
<b>EXCELLENT</b>	
<b>1 Citi</b>	Vis Raghavan, Brian Link
<b>Deutsche Bank</b>	Kent Penwell, Fabrizio Campelli
<b>Goldman Sachs</b>	Andre Alfaro
<b>Morgan Stanley</b>	Eugene Shenkar, Patrick Whitehead, Brian Sanderson
<b>2 Houlihan Lokey</b>	John Mavredakis, Kevin Salmini
<b>Jefferies</b>	Jeffrey Greenip, Fotis Hasiotis
<b>Lazard</b>	Adam Cady, Dan Gajewski, Brian Bratcher
<b>RBC Capital Markets</b>	Vito Sperduto, John Cokinos
<b>William Blair</b>	Brandon Lower, Matt Conaty, Drew Janes
<b>HIGHLY RECOMMENDED</b>	
<b>Evercore</b>	David Kamo, Carolyn Crooks, Jay Mirostaw
<b>Harris Williams &amp; Co.</b>	Tiff Armstrong, Sam Handler
<b>Lincoln International</b>	Ron Kahn, Julian Bley, Adam Hunia
<b>Raymond James Financial</b>	Anand Subramanian, Kent Nelson
<b>Truist Securities</b>	Jim Pirouz
<b>RECOMMENDED</b>	
<b>Guggenheim Securities</b>	Mark Van Lith, Brent Surber
<b>Moelis &amp; Company</b>	Richard Harding, Tyler McLinn, Roger Hoit

## RESTRUCTURING

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>Evercore</b>	Gregory Berube, Roopesh Shah, Andrew Yeh
<b>Houlihan Lokey</b>	Eric Siegert, Joseph Swanson
<b>Jefferies</b>	Jeffrey Finger, Michael O'Hara
<b>PJT Partners</b>	Charles Tauber, Paul J. Taubman
<b>EXCELLENT</b>	
<b>Centerview Partners</b>	Karn Chopra, Sam Greene, Marc Puntus
<b>Ducera Partners</b>	Michael Kramer, Mike Genereux
<b>Guggenheim Securities</b>	Ronen Bojmel, James Millstein
<b>Lazard</b>	Tyler Cowan, Jason New, Kevin Glodowski
<b>Moelis &amp; Company</b>	Zul Jamal, Thane Carlston, Barak Klein
<b>Perella Weinberg Partners</b>	Sam Tanzer
<b>Rothschild &amp; Co</b>	Andrew Yearley, Brandon Aebersold
<b>HIGHLY RECOMMENDED</b>	
<b>GLC Advisors</b>	Sean Cannon
<b>Goldman Sachs</b>	Keith Braun
<b>Greenhill &amp; Co.</b>	Neil Augustine, Eric Mendelsohn
<b>Miller Buckfire</b>	Alex Rohan
<b>Piper Sandler</b>	Todd Snyder, Tim Sanders, Sam Karotkin
<b>PJ Solomon</b>	Mark Hootnick
<b>UBS Investment Bank</b>	Michael Camacho

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

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Davis Polk &amp; Wardwell</b>	Annette Nazareth
<b>EXCELLENT</b>	
<b>Cleary Gottlieb Steen &amp; Hamilton</b>	Derek Bush
<b>Debevoise &amp; Plimpton</b>	Satish Kini, Gregory Lyons
<b>HIGHLY RECOMMENDED</b>	
<b>1 A&amp;O Shearman</b>	Reena Sahni
<b>Arnold &amp; Porter</b>	David Freeman, Jr
<b>Simpson Thacher &amp; Bartlett</b>	Lee Meyerson
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Jamie Boucher
<b>2 Cadwalader, Wickersham &amp; Taft</b>	Jed Miller
<b>Covington &amp; Burling</b>	Bruce Bennett, Michael Nonaka
<b>Latham &amp; Watkins</b>	Alan Avery
<b>Mayer Brown</b>	Steven Kaplan
<b>Morrison &amp; Foerster</b>	Rick Fischer
<b>RECOMMENDED</b>	
<b>Ropes &amp; Gray</b>	Jane Goldstein, Paul Scrivano
<b>WilmerHale</b>	Franca Harris Gutierrez

## BANKING & FINANCE: TRANSACTIONAL

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## ACQUISITION FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## DEBT CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## EQUITY CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## FUND FORMATION

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Davis Polk &amp; Wardwell</b>	Donald Bernstein, Marshall Huebner, Damian Schaible
<b>Kirkland &amp; Ellis</b>	Edward Sassower, James Sprayregen
<b>2</b> <b>Akin Gump Strauss Hauer &amp; Feld</b>	Ira Dizengoff, Philip Dublin, Abid Qureshi
<b>Latham &amp; Watkins</b>	David Hammerman, George Davis, Caroline Reckler
<b>Milbank</b>	Dennis Dunne
<b>Paul, Weiss, Rifkind, Wharton &amp; Garrison</b>	Paul Basta, Andrew Rosenberg
<b>White &amp; Case</b>	John Cunningham, Thomas Lauria
<b>EXCELLENT</b>	
<b>1</b> <b>Paul Hastings</b>	Luc Despins, Jayme Goldstein, Kristopher Hansen, Justin Rawlins
<b>Wachtell, Lipton, Rosen &amp; Katz</b>	Richard Mason
<b>2</b> <b>Cleary Gottlieb Steen &amp; Hamilton</b>	Richard Cooper, Sean O'Neal, Lisa Schweitzer
<b>Morrison &amp; Foerster</b>	Jennifer Marines, Lorenzo Marinuzzi
<b>Willkie Farr &amp; Gallagher</b>	Matthew Feldman, Rachel Strickland
<b>HIGHLY RECOMMENDED</b>	
<b>Brown Rudnick</b>	Robert Stark
<b>Debevoise &amp; Plimpton</b>	Natasha Labovitz, Sidney Levinson
<b>Jones Day</b>	Bruce Bennett
<b>Pachulski Stang Ziehl &amp; Jones</b>	Laura Davis Jones, Richard Pachulski
<b>Proskauer Rose</b>	Martin Bienenstock
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Paul Leake
<b>RECOMMENDED</b>	
<b>Gibson, Dunn &amp; Crutcher</b>	Scott Greenberg, Jeffrey Krause, Michael Rosenthal
<b>Kasowitz Benson Torres</b>	David Rosner, Matthew Stein
<b>Quinn Emanuel Urquhart &amp; Sullivan</b>	Susheel Kirpalani
<b>Simpson Thacher &amp; Bartlett</b>	Sandeep Qusba
<b>VALUABLE PRACTICE</b>	
<b>Arnold &amp; Porter</b>	Michael Messersmith
<b>Dechert</b>	Allan Brilliant
<b>Hogan Lovells</b>	Christopher Donoho, Ronald Silverman, Richard Wynne
<b>Hughes Hubbard &amp; Reed</b>	Kathryn Coleman, Christopher Kiplok
<b>Katten Muchin Rosenman</b>	Steven Reisman, Peter Siddiqui
<b>Mayer Brown</b>	Brian Trust, Matthew Wargin
<b>Norton Rose Fulbright</b>	Jason Boland, Ryan Manns, Howard Seife
<b>O'Melveny &amp; Myers</b>	Peter Friedman, John Rapisardi
<b>Ropes &amp; Gray</b>	Mark Bane, Gregg Galardi
<b>Schulte Roth &amp; Zabel</b>	Adam Harris, Douglas Mintz
<b>Sidley Austin</b>	Stephen E. Hessler
<b>Sullivan &amp; Cromwell</b>	James Bromley, Andrew Dietderich
<b>Vinson &amp; Elkins</b>	David Meyer, Bill Wallander

## RESTRUCTURING

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>AlixPartners</b>	Jim Mesterharm, Eric Koza
<b>Alvarez &amp; Marsal</b>	Jeffery Stegenga, Gaurav Malhotra, Erin McKeighan
<b>BRG</b>	Mark Laber, Mark Renzi, Will Russo
<b>FTI Consulting</b>	Scott Cockerham, Jo Hewitt, Mark Shinderman
<b>EXCELLENT</b>	
<b>1 Boston Consulting Group</b>	Tuukka Seppä
<b>Deloitte</b>	Ryan Maupin, Traci Prevost
<b>KPMG</b>	Philip Isom, Ford Phillips, Mychal Harrison
<b>McKinsey &amp; Company</b>	Mark Hojnacki
<b>2 Accordion</b>	Andrew Hede, Keith Maib, Melissa Kibler
<b>CohnReznick</b>	Brett Burgan, Eric Danner, Kevin Clancy
<b>Evercore</b>	Gregory Berube, David Ying
<b>Guggenheim Securities</b>	James Millstein
<b>Kroll</b>	Shai Waisman, Adam M. Adler
<b>Miller Buckfire</b>	James Doak
<b>Opportune</b>	David Baggett
<b>Raymond James Financial</b>	Jacob Czarnick, Michael Pokrassa, Geoffrey Richards
<b>SSG Capital Advisors</b>	Mark E. Chesen, J. Scott Victo



## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Cleary Gottlieb Steen &amp; Hamilton</b>	Jason Factor, Diana Wollman
<b>Cravath, Swaine &amp; Moore</b>	Stephen Gordon
<b>Davis Polk &amp; Wardwell</b>	David Schnabel
<b>Simpson Thacher &amp; Bartlett</b>	Nancy Mehlman
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Eric B. Sensenbrenner
<b>2</b> <b>Kirkland &amp; Ellis</b>	Todd Maynes, Dean Shulman
<b>Sullivan &amp; Cromwell</b>	Davis J. Wang, Isaac J. Wheeler
<b>Wachtell, Lipton, Rosen &amp; Katz</b>	Deborah Paul, Jodi Schwartz
<b>EXCELLENT</b>	
<b>1</b> <b>Debevoise &amp; Plimpton</b>	Peter Furci, Peter Schuur
<b>Paul, Weiss, Rifkind, Wharton &amp; Garrison</b>	Brad Okun, Scott Sontag
<b>Weil, Gotshal &amp; Manges</b>	Joe Pari
<b>2</b> <b>Eversheds Sutherland</b>	Jeffrey Friedman
<b>Fried, Frank, Harris, Shriver &amp; Jacobson</b>	Alan Kaden, David Shapiro
<b>Gibson, Dunn &amp; Crutcher</b>	Eric Sloan
<b>Latham &amp; Watkins</b>	David Della Rocca, Joseph Krosnoble, Jiyeon Lee-Lim
<b>Mayer Brown</b>	James Barry, Jason Bazar
<b>McDermott Will &amp; Schulte</b>	Jane Wells May, Shlomo Twerski
<b>HIGHLY RECOMMENDED</b>	
<b>1</b> <b>Baker McKenzie</b>	Melinda Phelan
<b>Sidley Austin</b>	Robert Kreitman, Bridget O'Neill
<b>2</b> <b>A&amp;O Shearman</b>	Larry Crouch
<b>Fenwick &amp; West</b>	Adam Halpern
<b>Morgan, Lewis &amp; Bockius</b>	Barton Bassett, Daniel Nelson
<b>Paul Hastings</b>	Joseph Opich
<b>Proskauer Rose</b>	Ira Bogner
<b>Ropes &amp; Gray</b>	Elaine Murphy
<b>Vinson &amp; Elkins</b>	George Gerachis
<b>White &amp; Case</b>	Kim Marie Boylan
<b>RECOMMENDED</b>	
<b>Cadwalader, Wickersham &amp; Taft</b>	Linda Swartz
<b>Clifford Chance</b>	Avrohom Gelber, James Gouwar, Philip Wagman
<b>Covington &amp; Burling</b>	Michael Caballero, Daniel Luchsinger
<b>Dechert</b>	Joshua Milgrim
<b>Milbank</b>	Russell Kestenbaum
<b>Willkie Farr &amp; Gallagher</b>	Christopher Peters
<b>VALUABLE PRACTICE</b>	
<b>Alston &amp; Bird</b>	Kendall Houghton
<b>Baker Botts</b>	Derek Green
<b>Goodwin</b>	Neal Sandford
<b>Jones Day</b>	Joseph A. Goldman, Edward T. Kennedy
<b>Miller &amp; Chevalier Chartered</b>	Layla Asali, Kevin Kenworthy
<b>Steptoe &amp; Johnson</b>	Philip West, Lisa Zarlenga

## PROJECT FINANCE: LENDER-SIDE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## PROJECT FINANCE: SPONSOR-SIDE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Latham &amp; Watkins</b>	Jeffrey Greenberg
<b>Milbank</b>	Daniel Bartfeld
<b>White &amp; Case</b>	Nandan Nelivigi
<b>EXCELLENT</b>	
<b>1 Mayer Brown</b>	Robert Goldberg, Joseph Seliga
<b>Norton Rose Fulbright</b>	Benjamin Koenigsberg, Keith Martin
<b>2 A&amp;O Shearman</b>	Kent Rowey, Cynthia Urda Kassis
<b>Kirkland &amp; Ellis</b>	Rohit Chaudhry
<b>O'Melveny &amp; Myers</b>	Eric Richards, Gregory Thorpe
<b>Orrick, Herrington &amp; Sutcliffe</b>	Daniel Mathews
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Lance Brasher
<b>Sullivan &amp; Cromwell</b>	Christopher Mann, Inosi Nyatta
<b>Vinson &amp; Elkins</b>	Kaam Sahely
<b>HIGHLY RECOMMENDED</b>	
<b>1 Bracewell</b>	Thomas Tomlinson
<b>Cleary Gottlieb Steen &amp; Hamilton</b>	Adam Brenneman, Chantal Kordula, Jeffrey Lewis
<b>Clifford Chance</b>	Lori Ann Bean
<b>King &amp; Spalding</b>	Scott Greer
<b>2 Hunton Andrews Kurth</b>	Jeffrey Schroeder
<b>Sidley Austin</b>	Irving Rotter, Cliff Vrielink
<b>RECOMMENDED</b>	
<b>DLA Piper</b>	Jeremy T. Scahill, Vanessa K. Richelle-Williams
<b>Hogan Lovells</b>	Jorge Diaz-Silveira
<b>Morgan, Lewis &amp; Bockius</b>	Richard Filosa, John Klauberg
<b>Winston &amp; Strawn</b>	Alan Hoffman
<b>VALUABLE PRACTICE</b>	
<b>Akin Gump Strauss Hauer &amp; Feld</b>	Zachary Wittenberg
<b>Baker McKenzie</b>	José Antonio Morán, James O'Brien, Clyde Rankin III
<b>Freshfields</b>	Melissa Raciti-Knapp
<b>Paul Hastings</b>	Bob Kartheiser
<b>Pillsbury Winthrop Shaw Pittman</b>	Robert James

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# 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)
<b>LEADING</b>	
<b>Consortium Legal</b>	Rafael Luna, Diego Salto
<b>EXCELLENT</b>	
<b>Arias</b>	Carlos Camacho, Carolina Flores
<b>BLP</b>	Vittoria Di Gioacchino
<b>EY Law Central America</b>	Rafael Sayagués
<b>HIGHLY RECOMMENDED</b>	
<b>Ecija</b>	Mariela Hernández
<b>KPMG Costa Rica</b>	Cristina Sansonetti
<b>RECOMMENDED</b>	
<b>Aguilar Castillo Love</b>	Randall Madriz Jiménez

# GUATEMALA

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## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Consortium Legal</b>	Alfredo Rodríguez, Olga Meléndez, Mario Estuardo Archila, David Erales
<b>EXCELLENT</b>	
<b>Mayora &amp; Mayora S.C.</b>	Juan Carlos Casellas, Eduardo Mayora
<b>HIGHLY RECOMMENDED</b>	
<b>Alta Qil + 4 Abogados</b>	José Quiñones
<b>Arias Law</b>	Ximena Tercero
<b>Alegalis</b>	Juan Antonio Mazariegos, Mildred Almengor Roca
<b>BLP Legal</b>	Elisa Lacs, Jorge Luis Arenales
<b>Carrillo &amp; Asociados</b>	Alfonso Carrillo
<b>Deloitte Legal Guatemala</b>	Estuardo Paganini
<b>EY Law</b>	Manuel Ramírez
<b>Tactic Legal</b>	Einar Klanderud



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# PANAMA

## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<strong>LEADING</strong>	
<b>Galindo, Arias &amp; López - Gala</b>	Edgar Herrera, Anna Cristina Valdes
<b>Morgan &amp; Morgan</b>	Jose Rafael Reyes
<b>Rivera Bolívar Y Castañedas</b>	José Javier Rivera Jimenez, Javier Said Acuña Rivera
<strong>EXCELLENT</strong>	
<b>Alfaro, Ferrer &amp; Ramírez - Afra</b>	Alejandro Alemán
<b>Anzola Robles &amp; Asociados</b>	Ramón Anzola, José Antonio Brenes
<b>Arias, Fábrega &amp; Fábrega - Arifa</b>	Estif Aparicio, Ricardo Arango, Jazmín Solis
<b>RC Tax Consulting</b>	Adolfo Campos
<strong>HIGHLY RECOMMENDED</strong>	
<b>Deloitte Panamá</b>	Desiree Esaa
<b>FT International Law Firm</b>	Paolo Ferrari
<b>KPMG Panamá</b>	Jair Montúfar
<b>Prime Solutions - Tax &amp; Legal</b>	Giovanna Bernal
<strong>RECOMMENDED</strong>	
<b>BDO</b>	Rafael Rivera, Malvis Mina
<b>Delvalle, Escalona, Levy Y Corró - Delco</b>	Diego Corró
<b>Fabrega Molino</b>	José Juan Marquez, José Agustín Preciado
<b>López Morales &amp; Chiari   Abogados</b>	Hernando Chiari
<b>Lovill</b>	Elizabeth Heurtematte, Alejandro Fung
<b>PwC Panamá</b>	Yaremis Pérez
<strong>VALUABLE PRACTICE</strong>	
<b>Icaza, González-Ruiz &amp; Alemán</b>	Alvaro A. Alemán Healy, Nancy Ardines, Nicole M. Fernández
<b>Lac Legal</b>	Claudio Lacayo A., Diego Lacayo K., Javier Mitre, Raul González

# SOUTH AMERICA

# ARGENTINA

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## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## FINTECH

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## STARTUPS & INNOVATION

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Marval, O'Farrell &amp; Mairal</b>	Hernan Slemenson, Pablo Viñals
<b>EXCELLENT</b>	
<b>TCA Tanoira Cassagne</b>	Manuel Tanoira, Lucía Rivas O'Connor, Luis Merello Bas, Dolores Nazar
<b>Estudio Garrido Abogados</b>	Gustavo Garrido, Lucas Granillo
<b>Pérez Alati, Grondona, Benites &amp; Arntsen</b>	Tomas Pérez Alati, Santiago Daireaux, Facundo Fernández Santos, Geraldine Moffat, Vanina Veiga
<b>HIGHLY RECOMMENDED</b>	
<b>Beccar Varela</b>	María Shakespear
<b>Bruchou &amp; Funes de Rioja</b>	Santiago Pedro Balbi
<b>RECOMMENDED</b>	
<b>DLA Piper Argentina</b>	Antonio Arias
<b>Estudio Bunge – Bunge, Smith &amp; Luchía Puig</b>	Agustín Bunge, Cristian Lacoste, Pedro Menéndez
<b>Salaberren &amp; López Sansón</b>	Sebastián López Sansón

## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>McEwan</b>	Juan McEwan
<b>Allende &amp; Brea</b>	Raúl Fratantoni, Nicolás Procopio
<b>EXCELLENT</b>	
<b>Bruchou &amp; Funes de Rioja</b>	Ezequiel Lipovetzky
<b>Marval, O'Farrell &amp; Mairal</b>	Gabriel Gotlib, Walter Keiniger
<b>HIGHLY RECOMMENDED</b>	
<b>Canosa</b>	Javier Canosa
<b>D'Alessandro Tax</b>	Valeria D'Alessandro
<b>RECOMMENDED</b>	
<b>Asorey &amp; Navarrine Abogados</b>	Rubén Asorey
<b>Baker McKenzie</b>	Martín Barreiro
<b>Croz Tax &amp; Legal</b>	Hernán Carassai, Esteban Domínguez, Pablo Roberts
<b>Mitrani Caballero &amp; Ruiz Moreno Abogados</b>	Corina Laudato
<b>Rosso Alba Francia &amp; Asociados</b>	Cecilia Burgos, Cristian E. Rosso Alba
<b>Salaberren &amp; López Sansón</b>	Sebastián López Sánson
<b>TCA Tanoira Cassagne</b>	Alejandro Mora, Rafael Algorta, Santiago Monti, Leopoldo García-Mansilla

# BOLIVIA

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## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Criales &amp; Urcullo</b>	Javier Urcullo
<b>Dentons Guevara &amp; Gutiérrez</b>	Enrique Barrios, Ramiro Guevara, Jorge Luis Inchauste
<b>Moreno Baldivieso</b>	Teddy Mercado, Andrés Moreno
<b>PPO Indacochea</b>	Carlos Pinto, Leonardo Azurduy S., Alonso Indacochea
<b>EXCELLENT</b>	
<b>Bufete Aguirre, Quintanilla, Soria &amp; Nishizawa - BAQSN</b>	Santiago A. Nishizawa Takano, Eduardo Quintanilla Ballivián, Fernando Aguirre, Ignacio Aguirre
<b>HIGHLY RECOMMENDED</b>	
<b>Aguilar Castillo Love</b>	José Carlos Bernal Rivera, Ismael Franco
<b>Becerra de la Roca Donoso &amp; Asociados</b>	Mauricio Becerra de la Roca, Manfred Arauz Olavarria
<b>C.R. &amp; F. Rojas – Abogados</b>	María del Carmen Ballivian, Elizabeth Landivar, Sandra Salinas
<b>Julio Gemio Asociados</b>	Sergio Bustillo Ayala, Franz Chávez González, Julio Gemio Montes de Oca
<b>Oriente Legal</b>	Mariana Pereira Nava, Ana Carola Muñoz, Candys Dorado
<b>Würth Bedoya Costa Du Rels Abogados</b>	Fernando Bedoya, Karla Würth
<b>RECOMMENDED</b>	
<b>Villegas Aldazosa Y Asociados Soc Civ</b>	Sergio Dávila Corrales

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

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	

<b>Araujo &amp; Forgues</b>	Jaime Araujo, Jannine Forgues
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<b>PPO Indacochea</b>	Pablo Ordoñez, José Luis Tufiño
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<b>Villegas Aldazosa Y Asociados Soc Civ</b>	Álvaro Villegas Aldazosa
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**EXCELLENT**

<b>Benítez Rivas, Pérez &amp; Asociados</b>	Elbio Pérez
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<b>Dentons Guevara &amp; Gutiérrez</b>	Mauricio Dalman
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<b>Moreno Baldivieso</b>	Moisés Blanco, Luis Valda
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<b>Oriente Legal</b>	Candys Dorado
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**HIGHLY RECOMMENDED**

<b>Bufete Aguirre, Quintanilla, Soria &amp; Nishizawa - BAQSN</b>	Mauricio Torrico Galindo, Gonzalo Prudencio
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<b>C.R. &amp; F. Rojas - Abogados</b>	Juan Américo Melgar, Fernando Rojas
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<b>Criales &amp; Urcullo</b>	Rubén Acuña
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# BRAZIL

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## WEALTH MANAGEMENT

### Best Family Offices

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
1 <b>G5 Partners</b>	Renato Klarnet, André Benchimol
<b>Pragma</b>	Luiz Francisco Guerra, Aloisio Camargo, Beny Schinazi
<b>Turim MFO</b>	Leonardo Martins Moraes, Eduardo Gomes de Almeida
2 <b>We Capital</b>	Carolina Falzoni
<b>Wright Capital Wealth Management</b>	Alexandre Gottlieb Lindenbojm, Fernanda Camargo
<b>EXCELLENT</b>	
<b>BTG Pactual</b>	Fernando Coelho
<b>Portofino Multi Family Office</b>	Carolina Giovanella
<b>UBS Consenso</b>	Yuri Freitas
<b>HIGHLY RECOMMENDED</b>	
1 <b>Carpa Family Office</b>	Ian Dubugras
<b>Lifetime Asset Management</b>	Liliana Berthier, Vitor Carettoni, Natalia Szyfman
<b>One Wealth Management</b>	Pedro Henrique Vendramini, Fernando Diniz, Fabiano Ferrari
<b>Veneto Family Office</b>	Carlos Henrique Chaves Pessoa, Fernando Luiz Damasceno, Bernardo Pereira Ottoni
<b>WHG</b>	Limerci Cavariani, Amanda Tavares
2 <b>ASA</b>	Sergio Mitsuo Vilela
<b>Astor Capital</b>	Rodrigo Queiroz Frota, Francisco Morel, Alexandre Frota
<b>Sten Gestão Patrimonial</b>	Pedro Olmo, Savio Barros, Bruno Rodrigues
<b>Ghia Capital</b>	Bruno Nunes de Paula, Marco Aurélio Biasi Silva, Gabriel de Paula Cestari
<b>RECOMMENDED</b>	
<b>Araújo Fontes (AF Invest Ultra)</b>	Felipe Borlido
<b>Brainvest</b>	Fernando Gelman, Jan Gunnar Karsten, Dennis Kac
<b>Galapagos Taler</b>	Paulo Colaferro, Richard Ziliotto
<b>REAG Investimentos</b>	João Carlos Mansur
<b>TAG Investimentos</b>	Thiago de Castro, André Leite, Marco Bismarchi
<b>Tera Capital</b>	Fábio Vidigal, André Penalva, Jonas Rinaldelli



## WEALTH MANAGEMENT

### Best Private Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BTG Pactual</b>	Rogério Pessoa, Mariana Oiticica
<b>Itaú Private Bank</b>	Fernando Beyruti
<b>Santander Private Banking</b>	Luciana Guaspari O. Bragança
<b>EXCELLENT</b>	
<b>Banco Safra</b>	Sérgio Penchas, Kelly Fuoco
<b>Bradesco Private Bank</b>	Augusto Miranda, Márcio Renato Ribeiro, Juliana Laham
<b>UBS Consenso</b>	Yuri Freitas, Monique Haddad, Pedro Rêgo
<b>HIGHLY RECOMMENDED</b>	
<b>ASA</b>	Sergio Mitsuo Vilela
<b>XP Private</b>	Renato Folino
<b>RECOMMENDED</b>	
<b>Banco do Brasil Private</b>	Guilherme Alexandre Rossi, Josue Espindola
<b>Citi</b>	Antonio Gonzales
<b>Genial</b>	Claudio Massari

## REAL ESTATE

### Best Investment Fund Managers

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>BTG Pactual</b>	Fernando Crestana, Michel Wurman
<b>Kinea Investimentos</b>	Carlos Martins, Flávio Cagno
<b>Patria Investimentos</b>	Rodrigo Abbud, Ken Wainer, Vitor Martins
<b>RBR Asset Management</b>	Ricardo Almendra, Guilherme Bueno Netto, Caio Castro
<b>XP Asset Management</b>	Pedro Carraz, André Masetti
<b>EXCELLENT</b>	
<b>Bresco</b>	Carlos Javier Betancourt
<b>Capitânia Investimentos</b>	Ricardo Quintero
<b>TRX</b>	Luiz Augusto F. do Amaral, José Alves Neto
<b>Vinci Partners</b>	Rodrigo Coelho, Ilan Nigri

## HIGHLY RECOMMENDED

<b>Genial</b>	André Schwartz, Rafael Vasconcelos
<b>Guardian Asset</b>	Gustavo Asdourian
<b>Hedge Investments</b>	Alexandre Machado, João Phelipe Toazza, Mauro Carame Dahruj
<b>Jive   Mauá</b>	Luiz Fernando Figueiredo, Bruno Bagnariolli
<b>Rio Bravo Investimentos</b>	Gustavo Franco
<b>Valora Investimentos</b>	Alessandro Vedrossi, Daniel Pegorini

## RECOMMENDED

<b>Banco Safra</b>	Márcio Aurélio de Nóbrega
<b>Bradesco Asset Management</b>	Luiz Eugenio Junqueira Figueiredo
<b>Brookfield Business Partners</b>	Roberto Perroni
<b>Hemisfério Sul Investimentos</b>	Rafael Mazzini, Maximo Lima
<b>REC Gestão de Recursos</b>	Moise Politi
<b>Riza Asset</b>	Daniel Lemos
<b>TG Core Asset</b>	Diego Siqueira Santos, Pedro Ernesto
<b>Tivio Capital</b>	Adriano Mantesso, Victor Cioban, Erika Moreira de Souza

## VALUABLE PRACTICE

<b>Banco Fator</b>	João Antônio Lopes Filho
<b>Inter</b>	Alexandre Riccio
<b>Iridium Gestão</b>	Gabriel Porto, Obede Rodrigues
<b>Oliveira Trust</b>	Antonio Amaro, José Alexandre Costa de Freitas

## NOTABLE PRACTICE

<b>Hectare</b>	Lucas Elmor, Tales Prado Furlanetti S. Silva
<b>Hines</b>	Elena Gonzalez, Katia Varalla Levy
<b>Itaú</b>	Miltom d'Avila
<b>Manati Capital</b>	Samuel Pereira, Eduardo Vahan Mekbekian, Pedro Sucar Ferretti
<b>Santander</b>	Sandro Gamba



## HEADHUNTERS: FINANCIAL POSITIONS

### Best Recruitment Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Assetz Expert Recruitment</b>	Felipe Brunieri, Guilherme Federico Malfi, Mariana Lazzarini
<b>Egon Zehnder</b>	Andre Abram, Ivan Marc Farber, Bruno Carrasco
<b>EXEC</b>	Lúcio Daniel
<b>Flow Executive Finders</b>	Luiz Mariano, Igor Schultz, Bernardo Cavour
<b>Heidrick &amp; Struggles</b>	João Marco Frederico
<b>EXCELLENT</b>	
<b>Korn Ferry</b>	Vinicius De Luca
<b>Russell Reynolds Associates</b>	Fernando Machado, Tatiana Mereb
<b>Spencer Stuart</b>	Karin Karay
<b>Options Group</b>	Vinicius Bolotnicki, Bruno Argimon
<b>Tailor Exec</b>	Bruno da Matta Machado, Fernanda Nogueira, Ana Miranda
<b>Vila Nova Partners</b>	Fernando Carneiro, Norton Lara, Julia Nachim
<b>HIGHLY RECOMMENDED</b>	
<b>Bold HRO</b>	Maria Eduarda Silveira
<b>Brava Executive Search</b>	Camila Dable
<b>Evermonte Executive Search</b>	Felipe Ribeiro, Guilherme Abdala
<b>Fesa Group</b>	Renato Bagnolesi
<b>For Good</b>	Rui Furtado
<b>Kinp</b>	Paulo Buti
<b>Talenses Group</b>	Alexandre Benedetti, João Marcio Souza
<b>ZRG Partners Brasil</b>	Darcio Crespi, Geraldo Teixeira

## RECOMMENDED

**Boyden Brasil** David Sion

**Fox Human Capital** Philippe Apolo

**Hays** Fernanda Siqueira

**INWI Consulting** Fátima Zorzato

**Michael Page** Ricardo Basaglia

**Neo Executive Search** André Peyneau

**Plongê** Adriana Orelhana, Renata Fabrini

**Robert Half** Maria Sartori

**Robert Wong Consultoria Executiva** Robert Wong

**Sim Carreira** Thatyanne Carvalho

**Woke People** Fabio Cunha

## VALUABLE PRACTICE

**Alexander Hughes** Luis Guilherme Fernandes

**Demandolx\_Furtado** Renato Furtado

**Robert Walters** François-Pierre Puech

**TargetRH** Felippe Mendes

**Vittore Partners** Bruno Lourenço

## NOTABLE PRACTICE

**G4 Soluções em Recursos Humanos** Graciela Hetzel

**Petra Group Executive Search** André Malheiros

**Prime Talent** David Braga

**Randstad** Fabio Battaglia



## INDEPENDENT ADVISORS: DEBT CAPITAL MARKETS

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Artica Investimentos</b>	Eduardo Corrêa, Luiz Penno
<b>RGS Partners</b>	Guilherme Stuart, Renato Stuart, Fábio Jamra
<b>EXCELLENT</b>	
<b>Galapagos Capital</b>	Luiz Felipe Alves, Carlos Parizotto, Fabio Matsui
<b>IGC Partners</b>	Bruno Schaffer, Filipe Abdalla, Rafael Bittar
<b>JK Capital</b>	Rafael Campos
<b>HIGHLY RECOMMENDED</b>	
<b>EQI Investment Banking</b>	Caio Albuquerque
<b>FG/A</b>	Luis Gustavo Torrano Correa, Juliano Merlotto, Willian Orzari Hernandes
<b>JGP</b>	Alexandre Romeiro, Diego Maurell
<b>Naia Capital</b>	Lutfala Wadhy Neto
<b>Olimpia Partner</b>	Richard Rainer
<b>Oriz Partners</b>	Beatriz Aguiar, Fernanda Ucha, Rafael Prudente, José Scheliga
<b>Stoic Capital Consultoria e Treinamentos</b>	Artur Schütte
<b>Virtus BR</b>	Eleazar de Carvalho Filho, Douglas UgayamaBassi, Eduardo Figueiredo Freitas
<b>RECOMMENDED</b>	
<b>Araújo Fontes</b>	Marcelo Araújo, Evaldo Fontes
<b>Galapos</b>	Maurício Polesi Bergamaschi, Fábio Vitola
<b>Imeri</b>	Carlos Barcellos
<b>Vinci Compass</b>	Amanda Rangel

## IPO READINESS

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 KPMG</b>	Caio Catro, Eliete Martins, Vinicius Andreatini
<b>2 Deloitte</b>	Jon Marcus
<b>EY</b>	Luiz Sérgio Vieira
<b>PwC</b>	Alessandro Marchesino
<b>EXCELLENT</b>	
<b>BDO Brasil</b>	David Fernandes, Luiz Fernandes Carvalho Tenório, Luiz Gustavo Pereira dos Santos
<b>Grant Thornton</b>	João Rafael Araújo Filho, Marco Aurélio Paulino Neves, Leonardo Maia
<b>IRKO Hirashima</b>	Eduardo Luque, Humberto Linalis
<b>Mazars</b>	Eduardo Cabrera, Rodrigo Viñau
<b>PP&amp;C Auditores Independentes</b>	Marcos Rodrigues, Aline Poiani
<b>HIGHLY RECOMMENDED</b>	
<b>Baker Tilly Brasil</b>	Alexandre Labetta
<b>Crowe Brasil</b>	Marcelo Lico, Ricardo Julio Rodil
<b>RSM Brasil</b>	Laercio Soto

## TRANSFER PRICING

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Deloitte</b>	Gustavo Rotta, Luiz Fernando Rezende
<b>EY</b>	Marcio Oliveira
<b>KPMG</b>	Ericson Amaral, Edson Costa, Henrique De Conti
<b>PwC</b>	Marcelo Vieira, Michela Chin, Graziela Batista, Daniel Perin
<b>EXCELLENT</b>	
<b>HLB Tax Advisory Services</b>	Leandro Scalquette
<b>Kroll Brasil</b>	Fabian Alfonso, Guilherme Nascimento
<b>HIGHLY RECOMMENDED</b>	
<b>Blue Mind</b>	Demetrio Barbosa
<b>CLA Brasil</b>	Luiz Felipe Mourão
<b>Crowe Macro Brasil</b>	Alison Fernandes, Rogério Ziroldo, Sergio Oliveira
<b>TPC Group</b>	Carlos Vargas Alencastre, Carlos Vargas Arango, Abigail Alayo
<b>TP Digital</b>	Silvio Petrini
<b>RECOMMENDED</b>	
<b>BDO</b>	Hugo Amano
<b>Grant Thornton</b>	David Benevides, Daniel Souza, Josdemar Beni
<b>MCS Markup Auditoria e Consultoria</b>	Verônica Teixeira, Felipe Vieira, Fernanda Rorato



## FINANCIAL AUDITS

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Deloitte</b>	Luiz Oseliero
<b>EY</b>	Luiz Sérgio Vieira
<b>KPMG</b>	Carlos Pires
<b>PwC</b>	Fabio Cajazeira
<b>EXCELLENT</b>	
<b>BDO</b>	David Fernandes, Marisa de Albuquerque, Viviene Alves Bauer
<b>Grant Thornton</b>	Octavio Zampirolli, Nelson Barreto
<b>IRKO Hirashima</b>	Poliana Hespanhol, Ruy Luiz de Paula
<b>RSM</b>	Fernando Medeiros
<b>HIGHLY RECOMMENDED</b>	
<b>Baker Tilly</b>	Fábio Muralo
<b>CLA</b>	Thiago Brehmer
<b>Crowe</b>	Sergio Oliveira, Fabio Debiaze, Luciana Toniolo
<b>Mazars</b>	Paulo Misse
<b>PP&amp;C Auditores Independentes</b>	Giácomo de Paula, Ana Gabriela Maia Alves
<b>RECOMMENDED</b>	
<b>Ecovis WFA</b>	André José Valério, Robson Izabel, Leandro Cossalter
<b>HLB</b>	Luís Antônio Villanova, Rogério Rokembach
<b>Mcs Markup</b>	Walter Neumayer, Romulo Caputo
<b>Russell Bedford</b>	Roger Maciel
<b>UHY Bendoraytes</b>	Franklin Bendoraytes, Geysa Bendoraytes, Sergio Bendoraytes
<b>VALUABLE PRACTICE</b>	
<b>Athros</b>	Pedro Silva, Luciano Nutti
<b>De Biasi</b>	Luciano De Biasi
<b>Moore</b>	Hildebrando Camargo, Ruy Gomes da Silva Filho
<b>Premium Bravo</b>	Herculano Swerts
<b>Protiviti</b>	Bruno Giometti
<b>Kreston Partnership</b>	Marco Enzo Tortora, Julio Baffini
<b>NOTABLE PRACTICE</b>	
<b>Berkan</b>	Bradlei Ricardo Moretti, Tatiane Schmitz
<b>Conatus</b>	Luiz Soares
<b>Martinelli Auditores</b>	Nereu Martinelli

### DELOITTE BRASIL: MARKET-LEADING AUDITING SERVICES



Key Figure(s): Luiz Oseliero  
Established: 1845

Luiz Oseliero

**Track Record:** Deloitte is at the forefront of auditing and consulting services, continuously evolving to meet the demands of a complex business environment shaped by new technology, regulatory shifts and global interconnectedness. The firm is noted for its ability to deliver comprehensive auditing, financial advisory and risk management services while maintaining a strong focus on regulatory compliance and quality.

**Team & Differentiation:** Spearheaded in Brazil by Luiz Oseliero, a professional with over two decades of experience, Deloitte has positioned itself as a pioneer in developing the *Audit of the Future* methodology, specifically tailored to the digital age. The firm's 7,000 professionals and 300 partners across Brazil are trained to integrate innovative tools and forward-looking strategies that support high-impact, high-quality audits.

## RESTRUCTURING & INSOLVENCY ADVISORS

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Alvarez &amp; Marsal</b>	Luis de Lucio, Marcelo Gomes
<b>FTI Consulting</b>	Samuel Aguirre, Luciano Lindemann, Eduardo Parente
<b>Laplace Finanças</b>	Renato Carvalho, Allan Libman, Marcelo Saad
<b>Moelis &amp; Co.</b>	Otávio Guazzelli, Jório Salgado-Gama, Erick Alberti
<b>Rothschild &amp; Co.</b>	Luiz Muniz, Marcos Spieler
<b>EXCELLENT</b>	
<b>Integra Associados</b>	Renato Carvalho Franco, Marcelo Milliet
<b>Lazard</b>	Antonio Pereira
<b>RK Partners</b>	Adriano Sebusiani, Ricardo Knoepfelmacher
<b>HIGHLY RECOMMENDED</b>	
<b>Araújo Fontes</b>	Felipe Borlido, Leonardo Teixeira
<b>Houlihan Lokey</b>	Eric Siegert, Joseph Swanson
<b>KPMG</b>	Alan Riddell, Osana Mendonça
<b>Pantalica Partners</b>	Antonio Bruno Monteiro de Carvalho, Salvatore Milanese
<b>RECOMMENDED</b>	
<b>BR Partners</b>	Fabiana Balducci
<b>Deloitte</b>	Luis Vasco Elias, Daniella Piha
<b>G5 Partners</b>	Marcelo Lajchter, Daniel Lombardi, Rodrigo Fraga
<b>Galeazzi &amp; Associados</b>	Cláudio Santos
<b>Makalu Partners</b>	Luiz Prado, Bruno Batista
<b>Werte Capital 1</b>	Felipe Baialuna
<b>VALUABLE PRACTICE</b>	
<b>IVIX Value Cration</b>	Nelson Bastos
<b>PwC</b>	Leonardo Dell'Oso
<b>TCP Partners</b>	Wilbert Sanchez, Fábio Flores
<b>NOTABLE PRACTICE</b>	
<b>Corporate Consulting</b>	Luis Alberto de Paiva
<b>Excelia Consultoria</b>	Leonardo Benedito Toscano, Meire Stuchi, Maria Isabel Fontana
<b>EY</b>	Lucio Teixeira
<b>McKinsey</b>	Rami Goldfajn



## OUTSOURCING / BPOs

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 Deloitte</b>	Rogerio Panessa
<b>IRKO</b>	Flavio Luque Bastos, Pier Paolo Atti, Edson Teixer
<b>2 BDO</b>	Julian Clemente, Katia Abate, Paulo Piccolo
<b>Mazars</b>	Adilson Silva, Antonio Costa
<b>EXCELLENT</b>	
<b>Assessor Bordin</b>	João Simonette, Ricardo Jesus, Giovana Machado, Eliete de Carvalho
<b>Crowe</b>	Juliana Brito, Thiago Pires Santana
<b>Domingues e Pinho Contadores</b>	Luciana Uchôa, Glória Cunha, Marluci Azevedo
<b>EY</b>	Luiz Sérgio Vieira, Ricardo Pinheiro Lopes, Segundino Patiño de La Fuente
<b>Grant Thornton</b>	Denis Satolo, Claudia Rossi, Antoniel Silva
<b>HLB</b>	Ines Caressato
<b>PP&amp;C Serviços Contábeis</b>	Paulo José de Carvalho, Marco Aurelio Silva, Kleber José Vieira
<b>TMF</b>	Maurício Catâneo
<b>HIGHLY RECOMMENDED</b>	
<b>Baker Tilly</b>	Adilson Galdeano, Rodolfo Resende
<b>Bravo Projetos e Outsourcing</b>	Regina Calil
<b>Confirp Contabilidade</b>	Carlos Junior
<b>JFGranja</b>	Temmy Herraiz, Claudete Mendes
<b>Numeris Consultoria</b>	Armênio Lopes Correia, Thiago Miranda, Ana Carolina Moreira Garcia
<b>PFM Associados</b>	Paulo Fernando Melo, Andre Loureiro
<b>Russell Bedford International</b>	Roger Maciel
<b>RECOMMENDED</b>	
<b>Assescont</b>	Cesar Augusto Brum
<b>BR4Business</b>	Marcelo Nastromagario, Graziela Marques Conde
<b>CLA Brasil</b>	Fabiano Nascimento, Silvia Oliveira, Carlos Silva
<b>De Biasi</b>	Cassia de Castro Cossermelli, Kelly Cristina Ricci Gomes, Marjolly Gama
<b>MLegate</b>	Antonio Carlos Machado, Rosana Tessari, João Carlos Castilho Garcia
<b>Planning Consultoria</b>	Tiago Macário, Victor Lacerda, Hugo Steinhoff
<b>RSM</b>	Carlos Eduardo R. Gerhard
<b>Souzamaas</b>	Bruno Carlos de Souza
<b>VALUABLE PRACTICE</b>	
<b>BSP Serviços e Assessoria Contábil</b>	Lucas Leme, Osvaldo Ferreira, Julio R. Baruchi
<b>Seteco</b>	Marcia Ruiz Alcazar, Adriana Ruiz Alcazar, Fernando Alcazar Neto, Antonio Francisco Peroni, José Maria Chapina Alcazar
<b>MCS Markup</b>	Carlos Carneiro, Rafael Atalla, Anderson Feitosa
<b>NOTABLE PRACTICE</b>	
<b>Charão Consultoria</b>	Jose Eduardo Leal Charão
<b>Partwork Inteligência Contábil</b>	Lucca Gonçalves, Elaine Lério da Silva, Mauricio Tadeu de Luca Gonçalves

## BPOs: CENTER-WEST

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Alianzo</b>	Edilson Júnior, Fábio Almeida, Hailton Braga, Jhonatan Nascimento, Túlio Alves
<b>Baker Tilly</b>	Elias Barbosa, Fláine Araújo, Otaniel Martins
<b>EY</b>	Alexandre Dias Fernandes
<b>KPMG</b>	Fernando Liani, Rafael Klug, Renan Lira
<b>PwC</b>	Marcos Carvalho
<b>EXCELLENT</b>	
<b>1 Planning Consultoria</b>	Tiago Macário, Victor Lacerda, Raianny Silva
<b>Grant Thornton</b>	Thiago Crisol, Pedro Braga
<b>Mapah</b>	Márcio Leão, Rodney Guardia, Carlos Alexandre, Manoel Estevam, Marllon Terra, Leandro Resende
<b>2 BDO</b>	Claudeir Thiago Nascimento
<b>Conalt Contabilidade</b>	Jânio Alt
<b>Moore</b>	Diogo Natalício de Araújo Lima, Rodrigo Costa Silva
<b>HIGHLY RECOMMENDED</b>	
<b>Alt BPO</b>	João Lucas Alt
<b>Prado Suzuki &amp; Associados</b>	Bruno da Silva Martins
<b>Martinelli Auditores</b>	Flávio Cesar Cirera, Rodrigo Martins
<b>Lobe Consultoria</b>	Gabriel Cotrim, Gildo França Jr, Hiago Malon
<b>Agro Contar</b>	Ailton Rodrigues, Rejane Borges de Sousa, Fernando Pinheiro da Silva, Diogo Henrique Florencio Fraga, Andressa Teles, Valter Alves Pereira
<b>Russell Bedford International</b>	Fabiana Pagani
<b>Deloitte</b>	Bruno Silveira

**BPOs: NORTH****Best Consulting Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Crowe</b>	Dalton Frias Herculano
<hr/>	
<b>KPMG</b>	Thiago Lima
<b>EXCELLENT</b>	
<b>BDO</b>	João Domingos da Rosa, Ottony Azevedo
<hr/>	
<b>Charão Consultoria</b>	Jose Eduardo Leal Charão
<hr/>	
<b>PP&amp;C Serviços Contábeis</b>	Kleber Vieira, Maria Cristina Soares Fontes
<b>HIGHLY RECOMMENDED</b>	
<b>AG Capital</b>	Greyce Alves, Cairo Cesar Sales de Queiroz, Tiago Andrino
<hr/>	
<b>Aiko Contabilidade e Finanças</b>	Amanda Vendimiatti, Leonardo Prata, Geovany Vendimiatti
<hr/>	
<b>Alternativa Contabilidade</b>	Alessandro Pestana Ramos, Daiane Naiara da Silva
<hr/>	
<b>Ampla Consult</b>	Charles Frazão de Almeida, Gilberto Aparecido Santos
<hr/>	
<b>Bipow</b>	Israellen Thamara, Daniel Montenegro, Gláucia Hella
<hr/>	
<b>D. Duwe</b>	Didmar Duwe, Elba Araújo, Ronaldo Hella, Desirée Duwe
<hr/>	

## BPOs: NORTHEAST

### Best Consulting Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
<b>AG Capital</b>	Samara Santos
<b>Audicont</b>	Luiz Dourado, Alexandre Maimone, Adeildo Oliveira
<b>Baker Tilly</b>	Cristiano Di Girolamo
<b>BDO</b>	Manuel Perez
<b>Brand Consultores</b>	Dário Sampaio, Icaro Pinho
<b>Deloitte</b>	Paulo Silveira, Matheus Mezer Maia, Davi Ernani
<b>Ecovis WFA</b>	Laércio Lima, Edson Liberal
<b>EY</b>	Bergson Pereira
<b>Forvis Mazars</b>	Tiago Bezerra
<b>Grant Thornton</b>	João Rafael, Hugo Luna, Tiago Tedesco
<b>KPMG</b>	Samara Carvalho
<b>Martinelli Auditores</b>	Fernanda Ayres
<b>PKF</b>	Fred Heury
<b>PwC</b>	Helena Petribu Rocha, Bruno Maia, Luciano Sampaio Jr.
<b>RSM</b>	Fábio Martínez
<b>Sá Leitão Auditoria e Consultoria Empresarial</b>	Carla Monteiro Sá Leitão, Claudio José Sá Leitão, Bruno Leonardo Barbosa

**BPOs: SOUTH****Best Consulting Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>BDO</b>	Márcio Silva, Cássio Ramos, Felipe Petrolli
<hr/>	
<b>EY</b>	Ana Andréa Iten de Alcantara, Claudio Camargo
<b>EXCELLENT</b>	
<b>Deloitte</b>	Dioclécio Oechsler
<hr/>	
<b>Forvis Mazars</b>	Everton Paetzold
<hr/>	
<b>Grant Thornton</b>	Marcello Palamartchuk, Ricardo Engel, Romeu Sabino
<hr/>	
<b>KPMG</b>	Almir Eduardo Bertoncelo, Edson Costa, Altair Antonio Toledo, Fernando Pergher
<hr/>	
<b>Martinelli Auditores</b>	Alfredo Hirata, Murilo Cesar Klein, Paulo Machado
<hr/>	
<b>PwC</b>	Rafael Biedermann Mariante
<b>HIGHLY RECOMMENDED</b>	
<b>AG Capital</b>	Douglas Farah
<hr/>	
<b>Berkan</b>	Mauro Weiss, Edson Ubaldo Neto, Tatiane Schmitz
<hr/>	
<b>Taticca</b>	Renato Mateus Gonçalves, Ricardo Massera, Otfried Schnabel
<b>RECOMMENDED</b>	
<b>Müller &amp; Prei</b>	George Angnes, Paulo Roberto Eymg, Eliane Scoto de Freitas
<hr/>	
<b>RSM</b>	Eduardo Negrão
<hr/>	
<b>Tax Group</b>	Claudinei Szymczak, Cristiano Silva, Luciana Pereira da Costa
<hr/>	

## BOARD SERVICES

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Egon Zehnder</b>	Andre Abram, Ivan Marc Farber
<b>Heidrick &amp; Struggles</b>	João Marco Frederico
<b>Russell Reynolds Associates</b>	Fernando Machado, Tatiana Mereb
<b>Spencer Stuart</b>	Karin Karay
<b>EXCELLENT</b>	
<b>Better Governance</b>	Sandra Guerra
<b>EXEC</b>	Sergio Alexandre Simões
<b>Flow Executive Finders</b>	Luiz Mariano, Igor Schultz, Bernardo Cavour
<b>Korn Ferry</b>	Manoel Rebello
<b>HIGHLY RECOMMENDED</b>	
<b>Amrop Brasil</b>	Joseph Teperman, Clariana Marega
<b>Signium</b>	Giovana Cervi, Jorge Kraljevic
<b>Vila Nova Partners</b>	Fernando Carneiro, Alexandre de Botton, Gustavo Figueiredo
<b>RECOMMENDED</b>	
<b>Fesa Group</b>	Renato Bagnolesi
<b>LFG Consultoria</b>	Luiz Giorgi
<b>Mesa Corporate Governance</b>	Luiz Marcatti
<b>Prime Talent</b>	David Braga



## TAX: ADVISORY

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Deloitte</b>	Marcelo Natale
<b>EY</b>	Waine Peron, Maria do Carmo Leocadio
<b>Grant Thornton</b>	Alberto Procópio, Daniel Souza, David Benevides
<b>KPMG</b>	Marcus Vinicius S. Gonçalves, Marienne Coutinho, Janine Goulart
<b>PwC</b>	Durval Portela
<b>EXCELLENT</b>	
<b>Alvarez &amp; Marsal</b>	Luis de Lucio, Marcelo Gomes
<b>PP&amp;C Auditores Independentes</b>	Marcus Vinicius Montanari, Marcus Vinicius de Freitas Gutierrez
<b>Tax Group</b>	Luis Alberto Buss Wulff Junior, Hugo Smith Ribas
<b>HIGHLY RECOMMENDED</b>	
<b>AG Capital</b>	Douglas Barros Farah, Arnaldo Glavam Jr., Tiago Tessarolo Godinho
<b>Baker Tilly</b>	Vilma Andrade
<b>BDO Brasil</b>	Edilson Muniz, Hugo Amano, Ricardo Tortoriello
<b>De Biasi</b>	Alessandra Cristina Borrego Matheus, Kelly Cristina Ricci Gomes, Fabrício Carneiro
<b>Forvis Mazars</b>	Valquiria Fiuza
<b>Numeris Consultoria</b>	Armênio Lopes Correia, Thiago Miranda, Ana Carolina Moreira Garcia
<b>RSM</b>	Leonardo Biar
<b>RECOMMENDED</b>	
<b>BPTax Global Advisory</b>	Carlos Costa, Bruno Peixoto
<b>CLA Brasil</b>	Odair Silva, Paulo Ianone, Jose Henrique Lopes
<b>Crowe</b>	Sérgio Oliveira, Alison Fernandes
<b>Drummond Advisors</b>	Pedro Drummond
<b>PFM Associados</b>	Paulo Fernando Melo, André Loureiro, Glaucia Gomes
<b>Planning Consultoria Tributária</b>	Daniel Faria, Leandro de Falco, Karol Maria
<b>Studio Fiscal</b>	Eduardo Abreu
<b>VALUABLE PRACTICE</b>	
<b>Axxen Consultoria</b>	Vitor Leal, Fabiana Castro, Raphael Arico
<b>Bookeepers Solutions</b>	Cristiane Monteiro, Nelson Freitas
<b>HLB</b>	Paulo Rogério Crepaldi, José Eduardo, Leandro Scalquette
<b>MCS Markup Auditoria e Consultoria Empresarial</b>	Verônica Teixeira, Felipe Vieira, Fernanda Rorato
<b>NOTABLE PRACTICE</b>	
<b>BLB Auditores &amp; Consultores</b>	Rodrigo Barbeti, Robson Santesso, Valdecir Rambau
<b>Tax Accounting</b>	Fernando Dubeux Mattos
<b>VAC - Verdus, Auditoria e Consultoria</b>	Thiago Campaner

## FINANCIAL TRANSLATION

### Best Translation Agencies

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	

<b>Fidelity</b>	Deepak Aildasani
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<b>Just Traduções</b>	Eulália de Souza, Fernanda Borghetti, Sandra Regina Mattos Rudzit
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<b>Zaum Langs - Korn Translations</b>	Michael Marsan
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### EXCELLENT

<b>Aliança Traduções</b>	Cristina Gonzales
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<b>Bretton Woods</b>	Robert Chanda
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<b>TC Traduções</b>	Adriana Maestrello, Leila Ribeiro
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### HIGHLY RECOMMENDED

<b>Brazil Translations</b>	Celia Sposito
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<b>BTS - Business Translation Services</b>	Luiz Fernando Doin
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<b>Flash Traduções</b>	Ana Cristina Frony
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<b>Inside Language Solutions</b>	Paulo Guimarães
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<b>Spark English</b>	Eric John Menau
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### RECOMMENDED

<b>All Tasks Serviços de Tradução</b>	Maria Sebastiana Donato
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<b>Magma Translation</b>	Caysa da Silva
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**TRANSACTION VALUATION****Best Consulting Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Apsis</b>	Caio Favero, Miguel Monteiro, Bruno Bottino, Luiz Paulo Silveira
<b>Grant Thornton</b>	Rodrigo Nigri, Marco Aurélio P. Neves.
<b>EXCELLENT</b>	
<b>Deloitte</b>	Marcela Yamamoto
<b>EY</b>	Roberta Tedesco
<b>KPMG</b>	Marco André Almeida
<b>Kroll</b>	Valentina Abu Kessm Cerri, Luis Maluf
<b>Mazars</b>	Kenzo Otsuka
<b>PwC</b>	Leonardo Dell'Oso
<b>HIGHLY RECOMMENDED</b>	
<b>BDO</b>	Alfredo Marques
<b>Ceres Inteligência Financeira</b>	Alexandre Galvão, Cristiane Delage
<b>Crowe</b>	Marcelo Tommasi, Paula Ragazzi
<b>HLB</b>	Eduardo Vaz, Paulo Crepaldi
<b>RSM</b>	Marcelo Lorenzo-Fernandez, Leonardo Voss
<b>Meden</b>	Antonio Nicolau, Fellipe Franco, Mauricio Emerick
<b>UHY Bendoraytes</b>	Carlos Bernardo Gonçalves
<b>RECOMMENDED</b>	
<b>Alvarez e Marsal</b>	Luis de Lucio
<b>B2R</b>	Ricardo Bahiana, Bruno Jucá
<b>Baker Tilly</b>	Alexandre Labetta
<b>PP&amp;C Auditores Independentes</b>	Paulo José de Carvalho, Allan Camargo da Torre

## TRANSACTION DUE DILIGENCE

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Alvarez &amp; Marsal</b>	Fabio Pires, Paulo Mota, Vitor Garcia
<b>Deloitte</b>	Nivaldo Mello, João Cardoso Rabelo, Cristina Hae Soh, Rodrigo Reis Ferreira de Oliveira
<b>EY</b>	Hamilton Junqueira
<b>PwC</b>	Leonardo Dell'oso
<b>2</b> <b>Cosmos Advisors</b>	João Paulo Lipai, Pablo Almeida
<b>Grant Thornton</b>	João Rafael Araujo Filho, Glória Lucena, Daniela Teixeira dos Santos
<b>EXCELLENT</b>	
<b>BDO</b>	Mauro Johashi
<b>HLB</b>	Eduardo Vaz
<b>IRKO Hirashima / SMS Latinoamerica</b>	Renata Daré, Eduardo Luque
<b>KPMG</b>	José Carlos Simões
<b>MCS Markup</b>	Fabio Jimenez, Lígia Sodré, Alexandre Bragança
<b>Rio Novo Consultores e Auditores Associados</b>	Dennis Terassi
<b>RSM</b>	Carlos Eduardo R. Gerhard, Laércio Soto
<b>HIGHLY RECOMMENDED</b>	
<b>Ática Consultoria</b>	André Lima, Thiago Kühl
<b>Crowe</b>	Marcelo Lico, Marcelo Tommasi, Mario Alves
<b>Mazars</b>	Michel Maluf
<b>PP&amp;C Auditores Independentes</b>	Paulo Carvalho, Ana Gabriela Maia Alves, Giácomo Walter Luiz de Paula
<b>RECOMMENDED</b>	
<b>Baker Tilly</b>	Alexandre De Labetta Filho
<b>Ceres Inteligência Financeira</b>	Alexandre Galvão, Cristiane Delage
<b>Grounds</b>	Ana Campos
<b>Kroll</b>	Alexandre Pierantoni
<b>VALUABLE PRACTICE</b>	
<b>Apsis</b>	Miguel Monteiro, Angela Magalhães, Luiz Paulo Silveira
<b>BKR - Lopes, Machado Auditores</b>	Paulo César Costa de Araujo Feio
<b>CLA</b>	Felipe Ferreira de Araújo, Edson Miosso Filho
<b>De Biasi</b>	Luciano De Biasi
<b>Ecovis WFA</b>	André Valério, Leandro Cossalter, Antônio Rocha
<b>Moore</b>	Ruy Gomes da Silva
<b>PKF</b>	Cleverson Lacerda
<b>Táticca</b>	Luis Carlos de Souza, João Ricardo Azevedo
<b>NOTABLE PRACTICE</b>	
<b>Berkan</b>	Bradlei Ricardo Moretti
<b>Investor Consulting Partners</b>	Rodrigo Garcia
<b>Krypton BPO</b>	Rogério Marques Noé
<b>PlanConsult</b>	Ronald Bryan Salem
<b>UHY Bendoraytes</b>	Carlos Bernardo Gonçalves



## BANKING: REGULATORY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Pinheiro Neto Advogados</b>	Bruno Balduccini, José Luiz Homem de Mello, Fernando R. de Almeida Prado
<b>2</b> <b>Cascione Advogados</b>	Fabio Cascione, Marcelo Padua Lima
<b>Levy &amp; Salomão Advogados</b>	Eduardo Salomão Neto, Luiz Roberto de Assis
<b>Machado Meyer Advogados</b>	Nei Schilling Zelmanovits, Eduardo Avila de Castro, Adriano Schnur Ferreira
<b>EXCELLENT</b>	
<b>1</b> <b>Barcellos Tucunduva Advogados</b>	Giancarlo Melito, Mariana Prado Lisboa, Thiago do Amaral Santos
<b>Lefosse Advogados</b>	Renata Cardoso, Kenneth Antunes Ferreira
<b>Mattos Filho</b>	Alex Hatanaka, Larissa Arruy
<b>Saddi Advogados</b>	Jairo Saddi
<b>2</b> <b>Demarest Advogados</b>	Fabio Braga, Marcus Fonseca, Fausto Teixeira
<b>FAS Advogados, in cooperation with CMS</b>	Paulo Mertz Focaccia, Vicente Piccoli Medeiros Braga, Karine Evangelista Araújo Oliveira
<b>Fialdini Advogados</b>	Vanessa Fialdini
<b>Pinheiro Guimarães Advogados</b>	Francisco Pinheiro Guimarães Neto
<b>Sturzenegger e Cavalcante Advogados Associados</b>	Luiz Carlos Sturzenegger, Marcos Cavalcante de Oliveira
<b>TozziniFreire Advogados</b>	Alexei Bonamin, Daniel Laudisio, Leonardo Braghetto
<b>Vidigal Neto Advogados</b>	Rubens Vidigal Neto, Fernanda Mary Sonoki
<b>HIGHLY RECOMMENDED</b>	
<b>Laudisio Advogados</b>	Arnaldo Penteado Laudisio
<b>Tauli &amp; Chequer Advogados</b>	Eduardo Lima, Priscilla Santos, Luis Montes
<b>VPBG - Vella Pugliese Buosi e Guidoni Advogados</b>	Gabriella Maranesi Najjar, Rodrigo Vella, Denise Chachamovitz Leão de Salles
<b>RECOMMENDED</b>	
<b>b/luz</b>	Luciana Simões Rebello Horta, Cesar R. Carvalho
<b>Eroles Advogados</b>	Pedro Eroles
<b>HNaves Advogados</b>	Helen Naves
<b>Panucci, Severo e Nebias Advogados</b>	Roberto Panucci
<b>VBSO - Vaz, Buranello, Shingaki &amp; Oioli Advogados</b>	Erik Frederico Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
<b>Velloza Advogados</b>	Cesar Amendolara, Leandro Vilarinho Borges

## HNaves: STRATEGIC ADVISORY WITH BOUTIQUE AGILITY



Key Figure(s): Helen Naves  
Established: 2021

Helen Naves

**Track Record:** HNaves Advogados has earned the trust of some of Brazil's most distinguished financial institutions. Boasting a client list that includes Santander and B3, the firm has advised on over 20 new banking-related mandates in the past year alone. Its strategic presence across financial verticals, including fintech, asset management and securitization companies, reinforces its role as a niche leader in the regulatory field.

**Team & Differentiation:** HNaves was built with a clear purpose: to deliver partner-led, high-stakes legal services with efficiency and agility. With an all-female team of partner Helen Naves and four associates, the boutique stands out for its sharp focus, lean structure and ability to blend big-firm sophistication with tailored, long-term counsel. Recent developments include the launch of a compliance & investigations desk.

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Machado Meyer Advogados</b>	Nei Schilling Zelmanovits, José Prado, Eduardo Castro
<b>Mattoz Filho</b>	Bruno Mastriani Simões Tuca, Flavia Magliozzi, Frederico Kerr Bullamah
<b>Pinheiro Neto Advogados</b>	Bruno Balduccini, José Luiz Homem de Mello, Fernando R. de Almeida Prado
<b>2</b> <b>Lefosse Advogados</b>	Renata Cardoso, Kenneth Antunes Ferreira
<b>Pinheiro Guimarães Advogados</b>	Francisco Pinheiro Guimarães Neto, Plinio Pinheiro Guimarães Neto, Francisco José Pinheiro Guimarães
<b>EXCELLENT</b>	
<b>Demarest Advogados</b>	Fabio Braga, Marcus Fonseca, Fausto Teixeira
<b>Levy &amp; Salomão Advogados</b>	Eduardo Salomão Neto, Luiz Roberto de Assis
<b>Stocche Forbes Advogados</b>	Guilherme Forbes, Henrique Filizzola, Marcos Ribeiro
<b>Taulil &amp; Chequer Advogados</b>	Eduardo Lima, Priscilla Santos, Luis Montes
<b>TozziniFreire Advogados</b>	Alexei Bonamin, Daniel Laudisio, Leonardo Braghetto
<b>HIGHLY RECOMMENDED</b>	
<b>Cascione Advogados</b>	Fabio Cascione, Marcelo Padua Lima, Gabriel Capella
<b>Cescon, Barrieu, Flesch &amp; Barreto Advogados</b>	Ronald Herscovici, Maurício Teixeira dos Santos
<b>Dias Carneiro Advogados</b>	Thiago Vallandro Flores, Gustavo Junqueira, Paulo Leme
<b>Lobo de Rizzo Advogados</b>	Maria Amélia Lisbão Senra, André Ramos Bedim, Gustavo Silveira Cunha
<b>Veirano Advogados</b>	Ana Carolina Barreto, João Paulo Servera, Daniel Engel
<b>RECOMMENDED</b>	
<b>BMA - Barbosa, Müssnich, Aragão</b>	Camila Goldberg, Rafael Dutra, Anna Carolina Malta
<b>Campos Mello Advogados</b>	Jorge Gallo, Marcelo Mattos, Alex Jorge
<b>Felsberg Advogados</b>	Maria da Graça Pedretti, Ricardo Higashitani
<b>Franco Leutewiler Henriques Advogados</b>	Gabriel Buscarini Leutewiler, William Rizzi
<b>Santos Neto Advogados</b>	Domicio dos Santos Neto, Nicolau Nardi, Paula Moraes dos Santos
<b>Trench Rossi Watanabe</b>	Luis Ambrósio, Rafael Disposti
<b>VBSO - Vaz, Buranello, Shingaki &amp; Oioli Advogados</b>	Erik Frederico Oioli, José Alves Ribeiro Jr., Henrique Vicentin Lisboa
<b>Vieira Rezende Advogados</b>	Celso Contin, Roberto Vianna
<b>VALUABLE PRACTICE</b>	
<b>/asbz</b>	Alexandre B. David, Rodrigo Rocha Casarotti, Ariane de Souza Cruciol
<b>Bichara Advogados</b>	Luiz Henrique Vieira, Vinícius Matarazzo Picanço, Breno Carvalho Ganem
<b>FAS Advogados, in cooperation with CMS</b>	Vicente Piccoli Medeiros Braga, Paulo Mertz Focaccia, Karine Evangelista Araújo Oliveira
<b>Freitas Leite e Avvad Advogados</b>	Cristiano da Cruz Leite
<b>Madrona Advogados</b>	Marcelo Cosac, Ricardo Zancan, Ricardo Madrona
<b>Monteiro, Rusu, Cameirão e Bercht Advogados</b>	Daniel Lopes Monteiro, Roberto Pekelman Rusu, Allan Borba Bercht
<b>Vidigal Neto Advogados</b>	Rubens Vidigal
<b>VBPG - Vella Pugliese Buosi e Guidoni Advogados</b>	Rodrigo Vella, Gabriella Maranesi Najjar, Denise Chachamovitz Leão de Salles

**CAPITAL MARKETS: REGULATORY & LEGAL OPINIONS****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Lefosse Advogados</b>	Luiz Octavio Lopes, Rodrigo Junqueira, Ricardo Prado
<b>Loria e Kalansky Advogados</b>	Eli Loria, Daniel Kalansky
<b>Machado Meyer Advogados</b>	Adriana Pallis, Gustavo Rugani, Clarissa Freitas
<b>Mattoz Filho</b>	Jean Marcel Arakawa, Vanessa Fiusa, Caio Cossermelli
<b>Trindade Sociedade de Advogados</b>	Marcelo Trindade
<b>Yazbek Advogados</b>	Otávio Yazbek, Lucas Santanna, Anelise Paschoal Garcia Duarte
<b>EXCELLENT</b>	
<b>Bocater Advogados</b>	Francisco da Costa e Silva, Maria Isabel Bocater, João Laudo de Camargo
<b>Cescon, Barriau, Flesch &amp; Barreto Advogados</b>	Julia Damazio Franco, Luciana de Castro Mares Torres
<b>Eizirik Advogados</b>	Nelson Eizirik
<b>Pinheiro Neto Advogados</b>	Henrique Lang, Ricardo Russo, Tiago Themudo Lessa
<b>Stocche Forbes Advogados</b>	Henrique Filizzola, Frederico Moura, Marcos Ribeiro
<b>HIGHLY RECOMMENDED</b>	
<b>BMA - Barbosa, Müssnich, Aragão</b>	Camila Goldberg, Jane Goldman Nusbaum, Felipe Prado
<b>Chediak e Cristofaro Advogados</b>	Julian Fonseca Peña Chediak, Caio Machado Filho, Julio Maia Vidal
<b>Demarest Advogados</b>	Cristina Tomiyama, Julia Lobo Dutra, Paula Magalhães
<b>RECOMMENDED</b>	
<b>Gustavo Gonzalez Advogados</b>	Gustavo Gonzalez
<b>Madrona Advogados</b>	Marcelo Cosac Said, Nair Veras Saldanha, Leonardo Di Cola Nunes
<b>Renteria Advogados</b>	Pablo Renteria
<b>Viana Bandeira Advogados</b>	Luiz Octávio Villela de Viana Bandeira

# BANKRUPTCY

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 Felsberg Advogados</b>	Thomas Felsberg, Fabiana Solano, Clara Azzoni, Thiago Dias Costa, Victoria Vaccari Villela Boacnín
<b>Galdino, Pimenta, Takemi, Ayoub, Salgueiro, Rezende de Almeida</b>	Flávio Galdino, Eduardo Takemi Kataoka, Rafael Pimenta
<b>Thomaz Bastos, Waisberg, Kurzweil Advogados</b>	Joel Luís Thomaz Bastos, Ivo Waisberg, Bruno Kurzweil de Oliveira
<b>2 E.Munhoz Advogados</b>	Eduardo Secchi Munhoz
<b>Pinheiro Neto Advogados</b>	Giuliano Colombo, André Moraes Marques
<b>EXCELLENT</b>	
<b>Bermudes Advogados</b>	Marcelo Carpenter, Frederico Ferreira, Ricardo Loretti Henrici
<b>BMA - Barbosa, Müssnich, Aragão</b>	Sergio Savi, Luciana Celidonio
<b>Ferro, Castro Neves, Daltro &amp; Gomide Advogados</b>	Daltro de Campos Borges Filho, Eduardo Pecoraro, Thiago Peixoto Alves
<b>Machado Meyer Advogados</b>	Renato Maggio, Renata Martins de Oliveira Amado
<b>HIGHLY RECOMMENDED</b>	
<b>Cescon, Barriau, Flesch &amp; Barreto Advogados</b>	Esther Kagan Slud, Daniel Pinheiro Longa, Alexandre Gossn Barreto
<b>Demarest Advogados</b>	Guilherme Bechara
<b>Lefosse Advogados</b>	Roberto Zarour, Fábio Rosas, Felipe Camara
<b>Mange Advogados</b>	Renato Luiz Mange, Walter Vieira Filho, Luciano Guimarães da Silveira
<b>Padis Mattar Advogados</b>	Eduardo Augusto Mattar, Paulo Padis, Renata Machado Veloso
<b>Pinheiro Guimarães Advogados</b>	Guilherme Vaz Leal da Costa
<b>Sacramone, Orleans e Bragança Advogados</b>	Marcelo Sacramone, Gabriel de Orleans e Bragança, Hugo Tubone Yamashita
<b>Tepedino, Berezowski e Poppa Advogados</b>	Bruno Poppa, José Eduardo Tavanti Junior, Rodolfo Fontana
<b>RECOMMENDED</b>	
<b>/asbz</b>	Aitan Portela, Bruno Chiaradia, Milena Meyknecht
<b>Bumachar Advogados Associados</b>	Juliana Bumachar, Vitor Hugo Erlich Varella, Hayna Bittencourt
<b>Leite, Tosto e Barros Advogados</b>	Rodrigo Quadrante, Paulo Guilherme Lopes, Patricia Rios
<b>LMorato Advogados</b>	Leonardo Morato, Antônio Aires, Daniel Alencar
<b>Lollato Lopes Rangel Ribeiro Advogados</b>	Felipe Lollato, Tiago Lopes, Guilherme França
<b>Mattox Filho</b>	Marcelo Sampaio Goés Ricupero, Alex Hatanaka, André Chateaubriand Martins
<b>Rosman, Penalva, Souza Leão, Franco Advogados</b>	Paulo Penalva Santos



<b>Santos Neto Advogados</b>	Fernando Bilitto Ferreira, Vivian Castellan Bernardino
<b>Souto Correa Advogados</b>	Gilberto Deon Corrêa Jr., Rodrigo Tellechea, Luis Felipe Spinelli
<b>Stocche Forbes Advogados</b>	Guilherme Gaspari Coelho, Teo Galvão
<b>VALUABLE PRACTICE</b>	
<b>1 Campana Pacca Advogados</b>	Paulo Campana, João Ricardo Pacca
<b>Dias Carneiro Advogados</b>	Laura Bumachar, Antonio Nachif, Álvaro Brito Arantes
<b>Freire, Assis, Sakamoto e Violante Advogados (FASV)</b>	Alexandre Faro, Gabriel Antonio Soares Freire Junior, Luita Vieira
<b>LDCM Advogados</b>	Leonardo de Campos Melo, Marcio Opronolla, Marco Antônio Rodrigues
<b>Mandel Advocacia</b>	Julio Kahan Mandel
<b>PGLaw</b>	Thomaz Luis Sant'Ana, Maria Fabiana Dominguez Sant'Ana
<b>Tauli &amp; Chequer Advogados</b>	Liv Machado
<b>Vilas Boas Lopes Frattari Advogados</b>	Daniel Vilas Boas
<b>Wald, Antunes, Vita e Blattner Advogados</b>	Arnaldo Wald Filho, Adriana Conrado Zamponi
<b>2 Basilio Advogados</b>	Ana Tereza Basilio
<b>Castro Barros Advogados</b>	Alexandre Catramby, José Augusto Leal, Olympio Carvalho
<b>Motta Fernandes Advogados</b>	Luis Roux, Fernando Lobo
<b>SABZ Advogados</b>	Paulo Doron Rehder de Araujo, Kleber Luiz Zanchim, Renan Tadeu de Souza Soares
<b>Veirano Advogados</b>	Julia Tamer Langen, Ricardo Gama
<b>NOTABLE PRACTICE</b>	
<b>Gustavo Tepedino Advogados</b>	Gustavo Tepedino, Milena Donato Oliva, Vivianne Abílio
<b>Lee Brock Camargo Advogados</b>	Bryan Conrado Mariath Lopes
<b>Lobo de Rizzo Advogados</b>	Christian Garcia Vieira, Helena Najjar Abdo, Luis Fernando Guerrero
<b>Rayes &amp; Fagundes Advogados Associados</b>	Eduardo Vital Chaves, Ligia Azevedo Ribeiro Sacardo, Renata Cavalcante de Oliveira
<b>Salomão Advogados</b>	Luis Felipe Salomão Filho, Rodrigo Cotta, Eduardo Abrahão
<b>VPBG - Vella Pugliese Buosi e Guidoni Advogados</b>	Antonio Celso Pugliese, Carolina Mansur de Grandis

### THOMAZ BASTOS, WAISBERG, KURZWEIL ADVOGADOS: TRAILBLAZING RESTRUCTURING SOLUTIONS



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

Joel Luis Thomaz Bastos

**Track Record:** With recent mandates totaling over \$20 billion in debt and credit, TWK Advogados is routinely involved in the country's largest judicial restructurings. It combines litigation, M&A, financing and corporate reorganization expertise to develop tailored legal strategies across court-assisted, pre-packed and out-of-court processes. Clients span financial services, energy, retail and agribusiness.

**Team & Differentiation:** Founded in 2016 by Joel Luis Thomaz Bastos, Ivo Waisberg and Bruno Kurzweil, TWK Advogados has grown into a 35-strong team across São Paulo and Brasília. The firm's multidisciplinary structure enables it to advise on all sides in distressed situations, including high-profile creditor mandates and distressed M&A. Its creative, technically sound solutions are rooted in deep legal and financial acumen.

## TAX: ADVISORY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Lefosse Advogados</b>	Gustavo Lian Haddad, Ricardo Bolan, Gustavo Paes
<b>Machado Meyer Advogados</b>	Daniella Zagari Gonçalves, Raquel Novais, Celso Costa
<b>Mariz de Oliveira e Siqueira Campos Advogados</b>	Roberto de Siqueira Campos, Ricardo Mariz de Oliveira, João Francisco Bianco
<b>Mattos Filho</b>	Roberto Quiroga, Andrea Bazzo Lauletta, Luiz Felipe Centeno Ferraz
<b>Pinheiro Neto Advogados</b>	Luciana Galhardo, Mauro Berenholc, Eduardo Carvalho Caiuby
<b>EXCELLENT</b>	
<b>1 Lacaz Martins, Pereira Neto, Gurevich e Schoueri Advogados</b>	Ricardo Lacaz Martins, Luis Eduardo Schoueri, Luciana Angeiras Ferreira
<b>Sacha Calmon - Misabel Derzi Consultores e Advogados</b>	Valter de Souza Lobato, André Mendes Moreira, Fernando Moura
<b>Stocche Forbes Advogados</b>	Renato Coelho, Paulo Duarte, Renato Stanley
<b>TozziniFreire Advogados</b>	Renata Emery, Thiago Medaglia, Ricardo Maito
<b>2 BMA - Barbosa, Müssnich, Aragão</b>	Lígia Regini, José Otavio Faloppa, Debora Bacellar
<b>Demarest Advogados</b>	Carlos Eduardo Orsolon, Douglas Mota, Christiano Chagas
<b>Gaia Silva Gaede Advogados</b>	Gerson Stocco de Siqueira, Georgios T. Anastasiadis, Flávio Augusto Dumont
<b>Trench Rossi Watanabe</b>	Simone Musa, Clarissa Machado, Maria Fernanda Furtado
<b>Utumi Advogados</b>	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapia
<b>HIGHLY RECOMMENDED</b>	
<b>Bichara Advogados</b>	Luiz Gustavo Bichara, Murillo Allevato, Guilherme Gabrielli
<b>Brigagão, Duque Estrada Advogados</b>	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta
<b>Machado Associados</b>	Júlio de Oliveira, Mauri Bornia, Stephanie Makin
<b>Taul &amp; Chequer Advogados</b>	Ivan Tauil, Guido Vinci, Eduardo Telles
<b>Ulhôa Canto, Rezende e Guerra Advogados</b>	Carlos Alberto Ulhôa Canto, Rodrigo Brunelli Machado, Christian Clarke de Ulhôa Canto
<b>RECOMMENDED</b>	
<b>1 Barros Carvalho Advogados Associados</b>	Paulo de Barros Carvalho
<b>Cascione Advogados</b>	Luca Salvoni, Rafael Vega, Gabriel Baccarini
<b>Dias de Souza Advogados Associados</b>	Hamilton Dias de Souza, Mário Luiz Oliveira da Costa, Hugo Funaro
<b>KLA Advogados</b>	Henrique Lopes, Victor Polizelli, Álvaro Lucasechi



<b>Lobo de Rizzo Advogados</b>	Alexandre Siciliano Borges, Mariana Miranda Lima, Maria Carolina Bachur
<b>Rolim Goulart Cardoso Advogados</b>	João Dácio Rolim, Frederico de Almeida Fonseca, Edgar Junqueira Freire
<b>Schneider, Pugliese, Sztokfisz e Figueiredo Advogados</b>	Eduardo Pugliese Pincelli, Cassio Sztokfisz, Henrique Philip Schneider
<b>Souto Correa Advogados</b>	Giácomo Paro, Rafael Santos, Anderson Trautman Cardoso, Pedro Demartini, Fernando Gomes de Souza Ayres, Yoon Chung Kim
<b>Veirano Advogados</b>	Marco Monteiro, Filipe Richter
<b>Vieira Rezende Advogados</b>	Rafael de Moraes Amorim, Tiago Vasconcelos Severini, Paloma Amorim Rosa
<b>VPBG - Vella Pugliese Buosi e Guidoni Advogados</b>	Antonio Carlos Guidoni Filho, André Ricardo Lemes, Ricardo Braghini
<b>2 /asbz</b>	Alexandre Glória, Danilo Leal, Antônio Moreno
<b>Advocacia Lunardelli</b>	Pedro Guilherme Lunardelli
<b>Aires Barreto Advogados Associados</b>	Paulo Ayres Barreto
<b>Castro Barros Advogados</b>	André Gomes de Oliveira, Daniela Duque Estrada, Gabriel Manica
<b>Cescon, Barrieu, Flesch &amp; Barreto Advogados</b>	Roberto Barrieu, Hugo Barreto Sodré Leal
<b>Felsberg Advogados</b>	Ivan Campos, Gabriel Paranaguá
<b>Humberto Ávila Advocacia</b>	Humberto Ávila
<b>VALUABLE PRACTICE</b>	
<b>1 Campos Mello Advogados</b>	Humberto Marini, Juliana Costa
<b>Dias Carneiro Advogados</b>	Antonio Amendola, Rodrigo Maito da Silveira, Roberto Henne Filho
<b>Madrona Advogados</b>	Marcos Ortiz, Paulo Bento, Patrícia Lima
<b>Maneira Advogados</b>	Roberto Codorniz
<b>Mannrich e Vasconcelos Advogados</b>	Breno Ferreira Martins Vasconcelos, Thais Veiga Shingai
<b>Neves &amp; Battendieri Advogados</b>	Guilherme Pereira das Neves, Luiz Frederico Battendieri
<b>2 ALMA Law</b>	Alexandre Monteiro, Luciana Lira Aguiar, Francisco Lisboa Moreira
<b>CMT - Carvalho, Machado e Timm Advogados</b>	Cristiano Rosa Carvalho, Lucas Tavares dos Santos, Reginaldo dos Santos Bueno
<b>FAS Advogados, in cooperation with CMS</b>	Juliana Porchat de Assis
<b>FCAM - Ferraz de Camargo e Matsunaga Advogados</b>	Marcos Matsunaga, Julio Assis, Adler Woczikosky
<b>Pinheiro Guimarães</b>	Daniela Fassheber, Rafael Vianello
<b>Rayes &amp; Fagundes</b>	Ronaldo Rayes, Bruno Aguiar, Flávio Yoshida
<b>VBD Advogados</b>	Rodrigo Antonio Dias, Isabella Bariani Tralli
<b>VBSO - Vaz, Buranello, Shingaki &amp; Oioli Advogados</b>	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diego Olm Ferreira
<b>Velloza Advogados</b>	Rubens Velloza, Fernanda Junqueira Calazans, Elisa da Costa Henriques

## NOTABLE PRACTICE

### 1 Azevedo Sette Advogados

Leandra Guimarães

### Brasil Salomão e Matthes Advocacia

Marcelo Viana Salomão, Fabio Pallaretti Calcini, Gabriel Magalhães Prata

### Bueno Tax Lawyers

Matheus Bueno, Fernanda Lains

### ButtiniMoraes

João André Buttini de Moraes, Sergio Villanova Vasconcelos, Eduardo Barreto, Amanda Gazzaniga

### Daniel, Diniz & Branco Advocacia Tributária

Carlos Augusto Daniel Neto, Diego Diniz Ribeiro, Antonio Carlos Atulim

### Fraga, Bekierman & Cristiano Advogados

Gilberto Fraga

### Heleno Torres Advogados

Heleno Taveira Torres, Helena Trentini, Ricardo Castagna

### Huck Otranto Camargo

Paulo Cesar Butti Cardoso, Marcelo Muratori, Henrique Mellão Cecchi de Oliveira

### Junqueira Ie Advogados

Lavinia Junqueira, Cristiane Ie

### 2 Araújo e Policastro Advogados

Sylvio Fernando Paes de Barros Jr.

### 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 Cukier Advogados

Alamy Candido, Tatiana Cappa Chiaradia

### Costa Tavares Paes Advogados

Richard Edward Dotoli, Victor Schmidt

### Farroco Abreu Advogados

José Maurício C. Abreu, Valeria Zotelli

### Galvão Villani, Navarro, Zangiácomo e Bardella Advogados

Tatiana Villani, Carlos Eduardo Navarro, Salvador Cândido Brandão Junior

### Lavez Coutinho

Raphael Lavez, Rômulo Coutinho, Arthur Pitman

### Martinelli Advogados

Bruno Conduru Davis, Cintia Meyer, Carlos Eduardo D. Amorim

### Mattoz Engelberg Echenique Advogados

Murilo Lopes

### MFT - Martins, Franco e Teixeira Advocacia Empresarial

Natanael Martins

### Simões Pires Advogados

Rafael Simões Pires, Amanda Pecoraro

### Sobral, Dix & Hochman Advogados

Daniel Dix, Amanda Pereira, Otto Sobral

### Terciotti, Andrade, Gomes, Donato, Advogados

Maurício Terciotti, Edgar Santos Gomes, Renato Peluzo

## ARAÚJO E POLICASTRO ADVOGADOS: TAILORED TAX STRATEGIES FOR COMPLEX CHALLENGES



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

Sylvio Fernando Paes de Barros Jr.

**Track Record:** Araújo e Policastro Advogados is a trusted partner for complex tax-advisory matters. The firm assists companies, institutions and individuals with bespoke tax-planning solutions, helping navigate regulatory intricacies across the commercial, industrial and services sectors. Its ability to combine technical precision with a strategic outlook makes it a go-to advisor for sophisticated tax structuring.

**Team & Differentiation:** The firm's tax advisory team is led by Sylvio Fernando Paes de Barros Jr., a widely respected authority with more than 40 years' experience. Based in São Paulo, the 24-strong team draws on lawyers with academic backgrounds from top universities in Brazil, the US and Europe. An international mindset and deep local knowledge allow the firm to deliver agile, customized tax strategies aligned with the needs of clients.

**TAX: LITIGATION****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Advocacia Krakowiak</b>	Leo Krakowiak, Ricardo Krakowiak
<b>Mattoz Filho</b>	Roberto Quiroga Mosquera, Gláucia M. Lauletta Frascino, João Marcos Colussi
<b>Pinheiro Neto Advogados</b>	Luciana Rosanova Galhardo, Mauro Berenholc
<b>2</b> <b>Machado Meyer Advogados</b>	Daniella Zagari, Cristiane Romano, Marcelo Fortes
<b>Mariz de Oliveira e Siqueira Campos Advogados</b>	Roberto de Siqueira Campos, Ricardo Mariz de Oliveira, João Francisco Bianco
<b>Sacha Calmon - Misabel Derzi Consultores e Advogados</b>	Valter de Souza Lobato, André Mendes Moreira, Misabel Abreu Machado Derzi
<b>EXCELLENT</b>	
<b>Brigagão, Duque Estrada Advogados</b>	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta
<b>Demarest Advogados</b>	Marcelo Annunziata, Marcello Pedroso, Priscila Faricelli
<b>Dias de Souza Advogados Associados</b>	Hamilton Dias de Souza, Mário Luiz Oliveira da Costa, Hugo Funaro
<b>Lacaz Martins, Pereira Neto, Gurevich &amp; Schoueri Advogados</b>	Ricardo Lacaz Martins, Luis Eduardo Schoueri, Luciana Angeiras Ferreira
<b>Lefosse Advogados</b>	Gustavo Lian Haddad, Ana Carolina Utimati, Bruno Carramaschi
<b>Machado Associados</b>	Julio de Oliveira, Daniel Lacasa Maya, Paulo Rogerio G. Ribeiro
<b>Rolim Goulart Cardoso Advogados</b>	João Dácio Rolim, Luciana Goulart Ferreira, Alessandro Mendes Cardoso
<b>Trench Rossi Watanabe</b>	Maria Rita Ferragut, Claudio Moretti, Thales Stucky
<b>HIGHLY RECOMMENDED</b>	
<b>Aires Barreto Advogados Associados</b>	Paulo Ayres Barreto, Carla de Lourdes Gonçalves, Simone Rodrigues Costa Barreto
<b>Bichara Advogados</b>	Luiz Gustavo Bichara, Matheus Reis e Montenegro, Pedro Teixeira de Siqueira
<b>BMA - Barbosa, Müssnich, Aragão</b>	Mauricio Faro, Ligia Regini, Luiza Sampaio de Lacerda Benjó
<b>Gaia Silva Gaede Advogados</b>	Enio Zaha, Flávio Augusto Dumont Prado, Mauro Jacob
<b>Lobo de Rizzo Advogados</b>	Alexandre Siciliano Borges, Andrey Biagini Brazao, Ana Clara Freire Tenorio de Lima
<b>Maneira Advogados</b>	Eduardo Maneira
<b>Schneider, Pugliese, Sztokfisz e Figueiredo Advogados</b>	Eduardo Pugliese Pincelli, Cassio Sztokfisz, Henrique Philip Schneider
<b>TozziniFreire Advogados</b>	Gustavo Nygaard, Renata Emery, Bruno Rodrigues Teixeira de Lima
<b>Ulhôa Canto Advogados</b>	Carlos Alberto de Ulhôa Canto, Eunice Porchat Secco Favaret, Rodrigo Brunelli Machado
<b>RECOMMENDED</b>	
<b>1</b> <b>Advocacia Fernanda Hernandez</b>	Fernanda Guimarães Hernandez, Luiz José Guimarães Falcão, Luciana Marques dos Reis Frattini
<b>Andrade Maia Advogados</b>	Fábio Brun Goldschmidt, Leonardo Aguirra Andrade, Ane Streck Silveira
<b>Botelho, Spagnol, Carvalho, Ibraim Advogados</b>	Werther Botelho Spagnol, Daniela Procópio, Marco Túlio Ibraim
<b>KLA Advogados</b>	Henrique Lopes, Victor Polizelli, Álvaro Lucasechi
<b>Lacerda Gama Advogados</b>	Tácio Lacerda Gama, Lucia Paoliello Guimarães Chuva, Letícia Tourinho Dantas
<b>Mannrich e Vasconcelos Advogados</b>	Breno Ferreira Martins Vasconcelos, Carla Mendes Novo, Maria Raphaela Dadona Matthiesen

<b>Mauler Advogados</b>	Igor Mauler Santiago, Andréa Bedran, Carolina Schaffer
<b>Siqueira Castro</b>	Marluzi Andrea Costa Barros, Cristina Mancebo Câmara, Gabriela Miziara Jajah
<b>Stocche Forbes Advogados</b>	Renato Souza Coelho, Paulo Duarte, Renato Stanley
<b>Souto Correa Advogados</b>	Anderson Trautmann Cardoso, Fernando Gomes de Souza Ayres, Giácomo Paro, Pedro Demartini, André Luiz da Silva Gomes, Yoo Chung Kim
<b>Utumi Advogados</b>	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapias, Pedro Paulo Bresciani
<b>Veirano Advogados</b>	Marco Monteiro, Filipe Richter
<b>Vieira Rezende Advogados</b>	Luiz André Nunes de Oliveira, Breno Ladeira Kingma, Bruna Barbosa Luppi
<b>VPBG - Vella Pugliese Buosi e Guidoni Advogados</b>	Antonio Carlos Guidoni Filho, André Ricardo Lemes, Helena Vicentini de Assis
<b>2 ALMA Law</b>	Alexandre Monteiro, Luciana Lira Aguiar, Francisco Lisboa Moreira
<b>Advocacia Lunardelli</b>	Pedro Guilherme Lunardelli
<b>/asbz</b>	Alexandre Glória, Adriana Passaro, Adriano Silvério
<b>Campos Mello Advogados</b>	Humberto Marini, Alex Jorge, Renato Lopes da Rocha
<b>FAS Advogados, in cooperation with CMS</b>	Leo Lopes de Oliveira Neto
<b>Huck Otranto Camargo</b>	Marcelo Muratori, Paulo Cesar Butti Cardoso, Barbara Weg
<b>Taul &amp; Chequer Advogados</b>	Ivan Taul, Guido Vinci, Eduardo Telles
<b>Rivitti e Dias Advogados</b>	Karem Jureidini Dias, José Carlos da Matta Rivitti, Murilo Marco
<b>VBSO - Vaz, Buranello, Shingaki &amp; Oioli Advogados</b>	Vinícius Vicentin Caccavali, Diogo Olm Ferreira, Paulo Cesar Ruzisca Vaz
<b>VALUABLE PRACTICE</b>	
<b>1 Azevedo Sette Advogados</b>	Leandra Guimarães
<b>Cescon, Barrieu, Flesch &amp; Barreto Advogados</b>	Roberto Barrieu, Hugo Barreto Sodré Leal
<b>Dias Carneiro Advogados</b>	Antonio Amendola, Rodrigo Maito da Silveira, Roberto Henne Filho
<b>Felsberg Advogados</b>	Anna Flávia Izelli Greco, Rodrigo Prado Gonçalves
<b>Fraga, Bekierman &amp; Cristiano Advogados</b>	Gilberto Fraga, Lycia Braz Moreira, Ilan Machtyngier
<b>L.O. Baptista Advogados</b>	Marcos R. Barbosa, José Roberto M. De Lima, João Victor Guedes Santos
<b>Madrona Advogados</b>	Marcos Ortiz, Paulo Bento, Patrícia Lima, Paulo Andrade, Rafael Malheiro, Pedro Magalhães
<b>MFT - Martins, Franco e Teixeira Advocacia Empresarial</b>	Natanael Martins
<b>Pinheiro Guimarães</b>	Daniela Vieira Cordeiro de Melo Fassheber, Rafael Vianello
<b>Rayes e Fagundes</b>	Ronaldo Rayes, Bruno Aguiar, Maria Teresa Grazi
<b>2 Abreu, Goulart &amp; Santos Advogados</b>	Bruno Abreu Faria, Rafael Capaz Goulart, Raphael Aguiar Mihaliuc
<b>Barros de Arruda Advogados</b>	Luiz Henrique Barros de Arruda, Isabela Rocha de Hollanda
<b>Bratax - Brazuna, Ruschmann e Soriano Sociedade de Advogados</b>	José Luis Brazuna, Cristiano Frederico Ruschmann
<b>Bocater Advogados</b>	Carlos Augusto C. Branco
<b>Cascione Advogados</b>	Luca Salvoni, Rafael Vega, Gabriel Baccarini
<b>Castro Barros Advogados</b>	André Oliveira, Daniela Duque Estrada
<b>Martins Villac Advogados</b>	Renato Vilela Faria



### **Novotny, Ney, Saldanha, Pena, Ponte, Vianna & Corrêa Sociedade de Advogados**

Renata Novotny, Lauro de Oliveira Vianna, Luis Gustavo Gouveia Neves

### **Renault Advogados**

Felipe Renault, Tadeu Puretz, Gustavo da Gama

### **Villelmo Amaral Advogados**

Marcus Vinicius de Almeida Francisco, João Guilherme Sauer, Maria Clara Morette

## NOTABLE PRACTICE

### **1 Ayres Westin Advogados**

Gilberto Ayres Moreira, Fernando Westin Marcondes Pereira, Victor Tavares de Castro

### **Bonacorso, Cavalcante, Oliveira e Ristow Sociedade de Advogados**

Rafael Pinheiro Lucas Ristow, Ricardo Elias Chahine

### **Daniel, Diniz & Branco Advocacia Tributária**

Carlos Augusto Daniel Neto, Diego Diniz Ribeiro, Antonio Carlos Atulim

### **Levy & Salomão Advogados**

Vinicius Branco

### **Martinelli Advogados**

Bruno Condurú Davis, Breno Cônsmoli, Cintia Meyer

### **Mattos Engelberg Echenique Advogados**

Murilo Bunhotto Lopes

### **Mello Torres Advogados**

Renata Ribeiro Kingston

### **Miguel Neto Advogados**

Djalma dos Angelos Rodrigues, João Eduardo Cipriano

### **MJ Alves Burle e Viana Advogados**

Marcos Joaquim Gonçalves Alves, Alan Viana, Andresa Sena

### **MVGA - Madeira, Valentim & Gallardo Advogados**

Geraldo Valentim Neto

### **Sobral, Dix & Hochman Advogados**

Otto Sobral, Paulo Octavio Calhão, Gustavo Vita Pedrosa

### **Terciotti, Andrade, Gomes, Donato Advogados**

Maurício Terciotti, Daniel Durão de Andrade, Edgar Santos Gomes

### **2 Balera, Berbel & Mitne Advogados**

Fábio Lopes Vilela Berbel, Gustavo Rezente Mitne, Diego Lopes Vilela Berbel

### **Brasil Salomão e Matthes Advocacia**

Marcelo Viana Salomão, Fábio Pallaretti Calcini, Gabriel Magalhães Borges Prata

### **Baruel Barreto Advogados**

Bruno Baruel Rocha, Rafael Monteiro Barreto, Ana Paula Baruel

### **BBL Advogados - Becker Bruzzi Lameirão Advogados**

Pedro Lameirão, Natalia Ferreira Dias, Alexandre Teixeira Jorge

### **Farroco Abreu Advogados**

Valéria Zotelli, Enzo Megozzi

### **Lavez Coutinho**

Raphael Lavez, Rômulo Coutinho, Arthur Pitman

### **Lautenschlager Romeiro e Iwamizu Advogados - LRI**

Gilberto de Castro Moreira Jr., Graziella Lacerda Cabral Junqueira

### **Candido Martins Cukier Advogados**

Tatiana Cappa Chiaradia, Alamy Cândido

### **Souza Araujo Butzer e Zanchim Advogados – SABZ Advogados**

Pedro Guilherme G. de Souza

## ALMA LAW: INNOVATIVE TAX BOUTIQUE



Alexandre Monteiro

**Track Record:** Founded in São Paulo in 2023 by Luciana Ibiapina Lira Aguiar, Alexandre Luiz Monteiro and Francisco Lisboa Moreira, Alma Law combines extensive experience in Big 4 firms, academia and administrative courts to deliver bespoke tax and M&A solutions grounded in rigorous technical and academic excellence. It specializes in tax services for individuals, particularly with regards to tax re-domiciliation and estate planning.

**Team & Differentiation:** The boutique advises domestic and international clients in sectors such as energy, oil & gas, financial services, digital economy and infrastructure. Alma Law is distinguished by its empathetic, client-centric approach, combining deep technical knowledge with a strategic mindset to provide tailor-made legal solutions. The firm prides itself on an ability to act as partners in its clients' business endeavors.

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

## MADEIRA, VALENTIM & GALLARDO ADVOGADOS: STRATEGIC ALLY IN HIGH-STAKES TAX DISPUTES



Geraldo Valentim Neto

**Track Record:** Known for its strategic handling of complex tax litigation, Madeira, Valentim & Gallardo Advogados (MVGA) supports major players in the chemicals, consumer goods and pharmaceutical industries. The firm is especially noted for its work on customs law, double taxation agreements and transfer pricing. MVGA offers a hands-on approach tailored to the technical and regulatory challenges its clients face.

**Team & Differentiation:** Founded in 2011, MVGA is a São Paulo-based boutique law firm focused on tax, corporate and litigation matters. Its tax litigation practice is led by Geraldo Valentim Neto, a well-regarded expert with over two decades of experience. The firm stands out for its personalized service and ability to navigate both domestic and cross-border tax disputes with precision.

## TAX: TMT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Pinheiro Neto</b>	Luiz Roberto Peroba Barbosa, Carlos Henrique Tranjan Bechara, Ana Carolina Carpinetti
<b>EXCELLENT</b>	
<b>KLA Advogados</b>	Vitor Polizelli
<b>Machado, Meyer, Sendacz e Opice Advogados</b>	Bruna Marrara, Daniel Monteiro Peixoto, Daniella Zagari
<b>Mattos Filho</b>	Renata Cubas
<b>Rolim Goulart Cardoso Advogados</b>	Daniela Silveira Lara, Frederico de Almeida Fonseca
<b>Trench Rossi Watanabe</b>	Adriana Stamato, Juliana de Sampaio Lemos, Maria Rita Ferragut
<b>HIGHLY RECOMMENDED</b>	
<b>Bichara Advogados</b>	Luiz Gustavo Bichara, Fernando Raposo Franco, Murillo Allevato
<b>BZCP - Bronstein, Zilberberg, Chueiri e Potenza Advogados</b>	Marcelo Perez
<b>Castro Barros Advogados</b>	André Gomes de Oliveira, Daniela Duque Estrada, Gabriel Manica
<b>Lefosse</b>	Ana Carolina Utimati, Gustavo Lian Haddad
<b>Lobo de Rizzo</b>	Alexandre Siciliano Borges, Mariana Miranda Lima, Maria Carolina Bachur
<b>RECOMMENDED</b>	
<b>Felsberg Advogados</b>	Ivan Campos, Sérgio Peixoto
<b>Loria Advogados</b>	Daniel Loria, Letícia Pelisson, Matheus Rocca
<b>Mundie Advogados</b>	Andrea da Rocha Salviatti, Antenori Trevisan Neto
<b>Souto Correa Advogados</b>	Fernando Ayres
<b>Renault Advogados (Renault, Puretz, Da Gama e Pires Advogados)</b>	Felipe Renault, Tadeu Puretz, Gustavo da Gama



## TAX: AGRIBUSINESS

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Brasil Salomão e Matthes Advocacia</b>	Marcelo Viana Salomão, Fábio Pallaretti Calcini, Gabriel Magalhães Prata
<b>EXCELLENT</b>	
<b>CMT – Carvalho, Machado e Timm Advogados</b>	Lucas Monteiro de Souza, Cristiano Rosa de Carvalho, Lucas Tavares
<b>Martinelli Advogados</b>	Breno Consoli, Carlos Eduardo D. Amorim, Cintia Meyer
<b>Mariz de Oliveira e Siqueira Campos Advogados</b>	Bruno Fajersztajn, Fabiana Carsoni Fernandes
<b>VBSO - Vaz, Buranello, Shingaki &amp; Oioli Advogados</b>	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diogo Olm Ferreira
<b>HIGHLY RECOMMENDED</b>	
<b>Franco Leutewiler Henriques Advogados</b>	Mauricio Moscovici
<b>Huck Otranto Camargo</b>	Eduardo de Oliveira Lima, Marcelo Muratori, Henrique Mellão Cecchi de Oliveira
<b>Mattoz Engleberg Echenique Advogados</b>	Murilo Bunotto Lopes
<b>Mattoz Filho</b>	Gabriela Lemos
<b>Pinheiro Neto Advogados</b>	Vitor Machado Fernandes, Renato Henrique Caumo, Tércio Chiavassa
<b>Santos Neto Advogados</b>	Henrique Munia e Erbolato, Adelmir Gheler
<b>Schneider, Pugliese, Sztokfisz e Figueiredo Advogados</b>	Eduardo Pugliese Pincelli
<b>RECOMMENDED</b>	
<b>Demarest Advogados</b>	Douglas Mota, Marcello Pedroso Pereira, Marcelo Salles Annunziata
<b>Heleno Torres Advogados</b>	Heleno Taveira Torres, Ricardo Castagna, Helena Trentini
<b>Machado Meyer Advogados</b>	Daniella Zagari Gonçalves, Raquel Novais, Celso Costa
<b>Trench Rossi Watanabe</b>	Cláudio M. Moretti, Maria Rita Ferragut
<b>Taul &amp; Chequer Advogados</b>	Diego Miguita
<b>Sacha Calmon - Misabel Derzi Consultores e Advogados</b>	Valter de Souza Lobato, André Mendes Moreira, Fernando Moura
<b>VALUABLE PRACTICE</b>	
<b>Andrade Maia Advogados</b>	Paulo Mothes, Fabio Brun Goldschmidt, Ane Streck Silveira
<b>Ernesto Borges Advogados</b>	Flávia Santanna Benites
<b>Passos e Sticca Advogados - PSAA</b>	André Ricardo Passos de Souza, Ralph Melles Stica, André Morais Bachur Silva

## TAX: FINANCIAL SERVICES

### Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
<b>/asbz</b>	Alexandre Gléria, Danilo Leal, Antônio Moreno
<b>Bocater Advogados</b>	Raphael Nogueira
<b>Botelho, Spagnol, Carvalho, Ibraim Advogados</b>	Werther Botelho Spagnol
<b>Brigagão, Duque Estrada Advogados</b>	Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta
<b>BZCP - Bronstein, Zilberberg, Chueiri e Potenza Advogados</b>	Marcelo Perez
<b>Cepeda Advogados</b>	Érico Rodrigues Pilatti, Danilo Orlando, João Victor de Nadai Francisco
<b>Cescon Barrieu</b>	Hugo Barreto Sodré Leal
<b>Dias Carneiro Advogados</b>	Antonio Amendola, Rodrigo Maito da Silveira, Roberto Henne Filho
<b>FAS Advogados, in cooperation with CMS</b>	Leo Lopes de Oliveira Neto, Juliana Porchat de Assis
<b>Freitas e Vieira Advogados</b>	Rodrigo de Freitas, Rodrigo Rodrigues Leite Vieira, Gabriel Miranda Batisti
<b>Lefosse Advogados</b>	Gustavo Lian Haddad, Ricardo Bolan, Gustavo Paes
<b>Lobo de Rizzo Advogados</b>	Alexandre Siciliano Borges, Mariana Miranda Lima, Maria Carolina Bachur
<b>Loria Advogados</b>	Daniel Loria, Letícia Pelisson, Matheus Rocca, Thiago Spressão
<b>Machado Meyer Advogados</b>	Daniella Zagari Gonçalves, Raquel Novais, Celso Costa
<b>Mattos Filho</b>	Roberto Quiroga, Andrea Bazzo Lauletta, Luiz Felipe Centeno Ferraz
<b>Pinheiro Guimarães</b>	Daniela Fassheber, Rafael Vianello
<b>Pinheiro Neto</b>	Tiago Moreira Vieira Rocha, Vinicius Pimenta Seixas Peireira,
<b>Tauil &amp; Chequer Advogados in association with Mayer Brown</b>	Flávia Cavalcanti, Giampaolo Marzulli, Ivan Tauil
<b>TozziniFreire Advogados</b>	Renata Emery, Thiago Medaglia, Ricardo Maito
<b>VBSO - Vaz, Buranello, Shingaki &amp; Oioli Advogados</b>	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Diogo Olm Ferreira
<b>Velloza Advogados</b>	Elisa da Costa Henriques, Fabrício Parzanese dos Reis, Fernanda Gabeira Secco



## TAX: FIRMS TO WATCH

## Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
<b>Aerosa Advogados</b>	Wolmar Francisco Amélio Esteves
<b>Almeida Advogados</b>	Rodrigo Petry Terra, Fabio Catta Preta Casella, Celso Sinotti Júnior
<b>BBMOV – Bisson, Bortoloti, Moreno, Occaso e Verzola Sociedade de Advogados</b>	Carlos Roberto Occaso, Leonardo Franco Vanzela, Ana Lívia Vaz Bisson
<b>Bicalho Navarro Advogados</b>	Alexandre Tadeu Navarro
<b>BRZ Advogados</b>	Renata de Paoli Gontijo, Pedro de Mello Martins Teixeira
<b>BVZ – Bastos Bari Vilela Zugman Advogados</b>	Daniel Zugman, Frederico Bastos
<b>Carvalho, Sica, Muszkat, Vidigal e Carneiro (CSMV Advogados)</b>	Flávio de Haro Sanches, Ana Carolina Monguillod
<b>CBLM Advogados</b>	Eloisa Curi
<b>Cepeda Advogados</b>	Érico Rodrigues Pilatti, Danilo Orlando, João Victor de Nadai Francisco
<b>DDSA - De Luca, Derenusson e Schuthoff Advogados</b>	Sabine Ingrid Schuthoff, Claudia Derenusson Riedel
<b>Duarte Garcia, Serra Netto e Terra</b>	Allan George de Abreu Fallet, Eduardo Kowarick Halperin, Roberto Junqueira de Souza Ribeiro
<b>FCR Law - Fleury, Coimbra &amp; Rhomberg Advogados</b>	Eduardo Fleury, Marcelo Coimbra, Rodrigo Lazaro
<b>FCAM - Ferraz de Camargo e Matsunaga Advogados</b>	Marcos H. M. Matsunaga, Julio Assis, Adler Woczikosky
<b>FI&amp;F   Ferraz Ivamoto e Furlan Sociedade de Advogados</b>	Mônica Ferraz Ivamoto, Marcus Furlan, Marcos Vinícius Passarelli Prado
<b>Finocchio &amp; Ustra Sociedade de Advogados</b>	Leandro Lucon, Juliana Camargo Amaro
<b>Franco Leutewiler Henriques Advogados</b>	Mauricio Moscovici
<b>Gasparini, Nogueira de Lima, Barbosa e Freire Advogados</b>	Francisco Nogueira de Lima, Mauricio Braga Chapinoti, Rafael Balanin
<b>HRSA   Sociedade de Advogados</b>	Isabel Garcia Calich da Fonseca, João Paulo de Seixas Maia Krepel, Lucas Martini de Aguiar
<b>IW Melcheds</b>	Erlan Valverde, Roberto Rached

<b>Lacerda Diniz Advogados</b>	Fernanda Silveira
<b>Loria Advogados</b>	Daniel Loria, Letícia Pelisson, Matheus Rocca
<b>Marcos Martins Advogados</b>	Felipe Wagner de Lima Dias
<b>Marins Bertoldi Advogados</b>	James Jose Marins de Souza, Hugo Sellmer, Gabriel de Araujo Garcez Hoerner
<b>Murayama, Affonso Ferreira e Mota Advogados</b>	Janssen Murayama, Bruno Moreira Affonso Ferreira
<b>Nasser Sociedade de Advogados</b>	Anderson Stefani
<b>Neder e Romano Advogados</b>	Marcos Vinicius Neder, Roberta de Lima Romano
<b>Renault Advogados</b>	Felipe Renault, Tadeu Puretz, Gustavo da Gama
<b>RFtax Advogados e Consultores</b>	Rafael Fabiano
<b>RVC Advogados - Reis, Varrichio e Carrer Sociedade de Advogados</b>	Luis Reis, Sergio Carrer, Fernando Giacobbo
<b>Salomão Advogados</b>	Marcus Lívio, Luis Felipe Salomão Filho, Paulo Cesar Salomão
<b>Salusse Marangoni Parente Jabur Advogados</b>	Eduardo Perez Salusse, Allan Moraes, Lina Braga Santin Cooke
<b>Santos Neto Advogados</b>	Henrique Munia Erbolato, Leandro Genaro
<b>Schmidt, Lourenço, Kingston Advogados Associados - SLK Advogados</b>	Eduardo da Rocha Schmidt
<b>Severo da Costa Advogados</b>	Luiz Eugenio Porto Severo da Costa, Luciana Martins de Oliveira
<b>TAGD Advogados</b>	Maurício Terciotti, Daniel Durão de Andrade, Edgar Santos Gomes
<b>Theon de Moraes Sociedade de Advogados</b>	Raphael Oliveira Ferreira de Toledo Piza, Beatriz Giasante Moquiute, Leonardo Theon de Moraes
<b>Velloza Advogados Associados</b>	Rubens José Novakoski, Newton Neiva de Figueiredo Domingueti, Fabrício Parzanese dos Reis
<b>Vilas Boas Lopes e Frattari Advogados</b>	Raphael Frattari Bonito
<b>Villemor Amaral Advogados</b>	Marcus Vinicius de Almeida Francisco, João Guilherme Sauer, Maria Clara Morette
<b>William Freire Advogados Associados</b>	Paulo Honório de Castro Júnior, Rodrigo Henrique Pires, Bruno Marques Feitosa

**TAX: SOUTHEAST****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Sacha Calmon - Misabel Derzi Consultores e Advogados</b>	Valter de Souza Lobato, André Mendes Moreira, Misabel Abreu Machado Derzi
<b>2</b> <b>Botelho, Spagnol, Carvalho, Ibraim Advogados</b>	Werther Botelho Spagnol, Daniela Procópio, Marco Túlio Ibraim
<b>Rolim Goulart Cardoso Advogados</b>	João Dácio Rolim, Luciana Goulart, Alessandro Mendes Cardoso
<b>EXCELLENT</b>	
<b>Azevedo Sette Advogados</b>	Leandra Guimarães
<b>Rodolfo Gropen Advocacia</b>	Rodolfo de Lima Gropen, João Manoel Rolla, Guilherme Rodrigues Macedo
<b>HIGHLY RECOMMENDED</b>	
<b>1</b> <b>Madrona Advogados</b>	Patrícia Lima, Pedro Magalhães, Leandro Vieira
<b>Vilas Boas, Lopes e Frattari Advogados</b>	Rafael Frattari Bonito
<b>2</b> <b>Coimbra, Chaves &amp; Batista Advogados</b>	Paulo R. Coimbra Silva, Onofre A. Batista Jr., Alice De Abreu L. Jorge
<b>Freitas Ferraz Advogados</b>	Thiago Braichi, Júlia Swerts
<b>RECOMMENDED</b>	
<b>Cunha Leão Advogados</b>	Luiz Henrique Cunha, Fabiana Leão, Danielle Victor Ambrosano
<b>Lacerda Diniz</b>	Fernanda Silveira
<b>Martinelli Advogados</b>	Bruno Condurú Davis, Francisco Costa de Albuquerque Maranhão, Lucas Aguiar Coelho
<b>William Freire Advogados Associados</b>	Paulo Honório de Castro Júnior, Rodrigo Henrique Pires, Bruno Marques Feitosa
<b>VALUABLE PRACTICE</b>	
<b>Arrieiro Advogados</b>	Eduardo Arrieiro, Guilherme Peixoto
<b>Bernardes &amp; Advogados Associados</b>	Flávio Couto Bernardes, André Tostes
<b>Candiotto Valle Advogados</b>	Marcelo Candiotto Freire
<b>CMT – Carvalho, Machado e Timm Advogados</b>	Cristiano Rosa Carvalho, Gabriela Cabral Pires, Lucas Tavares dos Santos
<b>Henriques Advogados</b>	Guilherme de Almeida Henriques, Marcelo Hugo de Oliveira Campos, Flávio Machado Vilhena Dias
<b>Jabour e Alkmim Sociedade de Advogados</b>	Marcelo Jabour, Alexandre Alkmim
<b>Manucci Advogados</b>	Fábio Costa Resende de Campos
<b>Moura Tavares, Figueiredo, Moreira e Campos Advogados</b>	Ricardo Alves Moreira, Ismael Antônio Vieira Salles, Alex dos Santos Ribas
<b>PHRS Advogados</b>	Pedro Simão
<b>NOTABLE PRACTICE</b>	
<b>Andrêas Abreu Advogados</b>	Andrêas Dias de Abreu, Daniela Guimarães Souto de Abreu
<b>Ayres Westin Advogados</b>	Gilberto Ayres Moreira, Fernando Westin, Claudia Abrosio
<b>Chenut Oliveira Santiago Advogados</b>	Geraldo Mascarenhas L. C. Diniz
<b>Junqueira de Carvalho e Murgel Advogados</b>	Fábio Junqueira de Carvalho, Maria Inês Murgel
<b>RFtax Advogados e Consultores</b>	Rafael Fabiano
<b>Theon de Moraes, Toledo Piza &amp; Associados</b>	Raphael Toledo Piza, Beatriz Giasante Moquiute

## TAX: SOUTH

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Souto Correa Advogados</b>	Anderson Trautmann Cardoso, Valter Tremarin Junior, Gabriel Stanton
<b>2</b> <b>Gaia Silva Gaede Advogados</b>	Henrique Gaede, Antonio Carlos Pacheco, Flávio Augusto Dumont Prado
<b>Rafael Pandolfo Advogados Associados</b>	Rafael Pandolfo, Rafael Santos Borin, Airton Bombardelli Riella
<b>Silveiro Advogados</b>	Vinicius Favero, Alberto Martins Brentano, Julia Costa Leivas, Cassiano Menke, Lívia Troglion Stumpf, Jonas Mariano Ricbello da Silva
<b>EXCELLENT</b>	
<b>1</b> <b>Andrade Maia Advogados</b>	Fabio Brun Goldschmidt, Ane Streck Silveira, Lucas Pinheiro Tavares
<b>CMT – Carvalho, Machado e Timm Advogados</b>	Cristiano Rosa Carvalho, Lucas Tavares dos Santos, Reginaldo dos Santos Bueno
<b>TozziniFreire Advogados</b>	Gustavo Nygaard, Rafael Mallmann
<b>2</b> <b>FCAM - Ferraz de Camargo e Matsunaga Advogados</b>	Adler van Grisbach Woczikosky, Marcos H. M. Matsunaga
<b>Lippert Advogados</b>	Rafael Korff Wagner, George Lippert Neto
<b>Trench Rossi Watanabe</b>	Cláudio Moretti, Thales Stucky
<b>HIGHLY RECOMMENDED</b>	
<b>Araúz Advogados</b>	Gabriel Placha, Rodrigo Borba, Danielle dos Santos Dalledone
<b>Charneski Advogados</b>	Heron Charneski
<b>Diego Galbinski Advocacia</b>	Diego Galbinski
<b>Hilú &amp; Caron Baptista Advogados</b>	Miguel Hilú Neto, Marcelo Caron Baptista
<b>Marins Bertoldi Advogados</b>	James José Marins de Souza, Hugo Sellmer, Viviane de Carvalho Lima
<b>Matter, Boettcher, Zanini e Souza Advogados</b>	Maurício Licks
<b>Simões Pires Advogados</b>	Rafael Machado Simões Pires, Amanda Pegoraro
<b>RECOMMENDED</b>	
<b>Eichenberg, Lobato, Abreu &amp; Advogados Associados</b>	Edmundo Cavalcanti Eichenberg, Marcelo Czerner, Patrick Leite Kloeckner
<b>Martinelli Advogados</b>	Carlos Eduardo D. Amorim, Fernanda Bandinelli Baccim
<b>Menezes Niebuhr Sociedade de Advogados</b>	Ricardo Anderle, Gabriel Collaço Vieira, Rodrigo Schwartz de Hollanda
<b>Rossi, Maffini &amp; Milman Advogados</b>	Thaiane Correa Cristovam, Bruno A. Guimarães, Jéssica Allgayer Lazzari
<b>VALUABLE PRACTICE</b>	
<b>1</b> <b>Farracha de Castro Advogados</b>	Carlos Alberto Farracha de Castro, Vanessa Abu-Jamra Farracha de Castro, Claudio Mariani Berti
<b>Ilarraz Advogados</b>	Marcelo Ilarraz
<b>Unikowski Advogados</b>	Ricardo Pechansky Heller, Ricardo Bochernitsan Schirmer, Antonio Sergio Knieling Gouveia
<b>2</b> <b>Pimentel &amp; Rohenkohl Advogados Associados</b>	Claudio Leite Pimentel
<b>Rafael Nichele Advogados</b>	Rafael Nichele
<b>Veirano Advogados</b>	Fabio Basso Barichello
<b>Zulmar Neves Advocacia</b>	João Carlos Franzoi Basso

### RAFAEL PANDOLFO ADVOGADOS: TAX STRATEGY AND INNOVATION IN SOUTHERN BRAZIL



Rafael Pandolfo

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

**Track Record:** Rafael Pandolfo Advogados is a beacon of tax-lax excellence in southern Brazil. Known for its refined handling of complex tax and corporate issues, the firm combines deep legal acumen with cutting-edge technology to deliver high-impact solutions. Clients from sectors such as energy, healthcare, retail and industry turn to the firm for strategic insight and unwavering precision in both advisory and litigation contexts.

**Team & Differentiation:** The team, led by founder Rafael Pandolfo and senior partners Rafael Santos Borin and Airton Bombardelli Riella, is distinguished by its academic rigor and forward-thinking culture of innovation. With a dedicated internal hub for legal intelligence and AI-driven tools, the firm delivers sophisticated strategies that reflect the complexity of Brazilian tax law and the unique operational reality of each client.



## TAX: NORTH

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Silveira, Athias, Soriano de Mello, Bentes, Lobato &amp; Scaff - Advogados</b>	Fernando Facury Scaff, Afonso Marcius Vaz Lobato, Sérgio Fiúza de Mello Mendes Filho
<b>EXCELLENT</b>	
<b>Águila Cosenza Advogados Associados</b>	João Gabriel Casemiro Águila, Danilo Consenza
<b>AMTF Advogados</b>	Pedro Neves Marx, Paulo Tesser, Lourenço Almeida Prado
<b>Andrade GC Advogados</b>	Germano Costa Andrade, Keyth Yara Pontes Pina, Victor Bastos da Costa
<b>FFV - Freira, Farias, Viana &amp; Pereira Advogados</b>	Ugo Freire, Daniel Farias, Michel Viana
<b>Mendes Advocacia &amp; Consultoria</b>	João Paulo Mendes Neto
<b>HIGHLY RECOMMENDED</b>	
<b>1 Alecrim &amp; Costa Advogados</b>	Paulo Ricardo Alecrim, Daniel dos Santos Costa
<b>Brandão Ozores Advogados</b>	Luiz Felipe Brandão Ozores, Fabio Silva Andrade, Fernanda de Andrade Rebouças Machado
<b>Cavalcante, Pereira &amp; Advogados Associados</b>	Pedro Miguel L. Das Neves Félix-Alves, Rodolfo Meira Roessing
<b>DD&amp;L Advogados Associados</b>	Átila de Oliveira Denys
<b>Fonseca Brasil Advogados</b>	Eduardo Tadeu Francez Brasil, Gustavo Freire da Fonseca, Brahim Bitar de Sousa
<b>2 Gurgel, Rodrigues e Milanese Sociedade de Advogados</b>	Thiago Mancini Milanese
<b>Bastos Freire Advogados</b>	Alexandre Brandão Bastos Freire
<b>RECOMMENDED</b>	
<b>Abdulmassih Advogados</b>	Chedid Abdulmassih
<b>Coelho de Souza Sociedade de Advogados</b>	Bruno Coelho de Souza, Roberta Coelho de Souza
<b>Correa, Benayon &amp; Advogados Associados</b>	Serafim Correa
<b>Marcio Maués Advocacia Tributária</b>	Marcio Maués
<b>Simões Pires Advogados</b>	Rafael Machado Simões Pires, Amanda Pegoraro
<b>Trindade Advogados</b>	Diogo de Azevedo Trindade
<b>VRMA - Vieira da Rocha Machado Alves</b>	Paulo Vitor Vieira da Rocha

**MARCIO MAUÉS ADVOCACIA TRIBUTÁRIA: SHARP, REGIONAL AND RESULTS-ORIENTED**Key Figure(s): Marcio Maués  
Established: 2017

Marcio Maués

**Track Record:** Founded in Belém in 2017, Mário Maués Advocacia Tributária has emerged as a key player in the northern tax-market. The firm assists regional and national clients with advisory, planning and tax litigation, often acting on matters involving high economic stakes. An ability to navigate administrative and judicial disputes with precision has earned it a reputation for reliability in complex tax scenarios.

**Team & Differentiation:** With a practice shaped by the leadership of Mário Maués, the firm is defined by its technical rigor and clear communication style. Its boutique size allows for direct partner involvement and swift turnaround times, qualities valued by clients facing urgent or intricate tax challenges. The firm tailors its strategies to each case, maintaining a high level of engagement while keeping a practical focus on results.

## TAX: NORTHEAST

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Da Fonte, Advogados</b>	Alexandre Andrade Lima Da Fonte Filho, Carlos André Pereira Lima, Grace Kat Medeiros da Costa Neves Pereira
<b>EXCELLENT</b>	
<b>Batista, Fazio, Manzi &amp; Milet Advogados</b>	Walter Manzi
<b>Cruz Campos Lobo Advogados</b>	Leonardo Nuñez Campos
<b>Ivo Barboza &amp; Advogados Associados</b>	Ivo Barboza
<b>Martorelli Advogados</b>	Andrea Feitosa Pereira Maranhão, João Amadeus Santos
<b>HIGHLY RECOMMENDED</b>	
<b>1 Erick Macedo Advogados</b>	Erick Macedo, Cristiane Silva Costa, Leonardo da Fonte
<b>Fraga e Trigo Advogados</b>	Eduardo Fraga, Rodrigo Santos de Almeida, Ricardo Simões Tosta
<b>Monteiro e Monteiro Advogados Associados</b>	Bruno Romero Pedrosa Monteiro, Ana Karina Pedrosa de Carvalho, Augusto César Lourenço Brederodes
<b>Severien Andrade Advogados</b>	Fernando Rebelo de Andrade, Caio Araújo, Marina Oliveira
<b>SiqueiraCastro</b>	Marluzi Andrea Costa Barros, Talita Lima Amaro
<b>2 Bomfim Novis Advogados</b>	Diego Bomfim, Carlos Maia, Matheus Monteiro
<b>Coelho &amp; Dalle Advogados</b>	Márcia Dias, Eduardo Coelho
<b>Di Cavalcanti Advogados</b>	Philippe Di Cavalcanti, Catarina da Fonte
<b>Porangaba, Sotero, Bacelar e Urbano Advogados</b>	João Bacelar
<b>Urbano Vitalino Advogados</b>	Alexandre Gois, Luís Maranhão
<b>RECOMMENDED</b>	
<b>1 Abreu Oliveira Naue Advogados</b>	Guilherme Oliveira
<b>Pires Pinheiro Freitas Carvalho Lima Advocacia – PPF Advocacia</b>	Marcos Pires, Monya Pinheiro
<b>Queiroz Advogados</b>	Mary Elbe Queiroz, Antonio Elmo Queiroz, Antonio Carlos F. de Souza
<b>Rego, Nolasco e Lins Advogados</b>	Cristiane Nolasco Monteiro do Rego, Waldemiro Lins de Albuquerque Neto
<b>2 Castro e Silva, Galvão Advogados</b>	Eric Castro
<b>Mello Pimentel Advocacia</b>	Taciana Bradley
<b>Mota Fonseca e Advogados</b>	Manoel Mota Fonseca
<b>Nogueira Reis Advogados</b>	Marcelo Neeser Nogueira Reis
<b>Serur Advogados</b>	Aristóteles Camara, Cristiano Luzes
<b>Valença &amp; Associados</b>	Nelson Bruno Valença



## TAX: CENTER-WEST

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 Advocacia Dias de Souza</b>	Daniel Corrêa, Hamilton Dias de Souza
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<b>Advocacia Fernanda Hernandez</b>	Fernanda Guimarães Hernandez, Luciana Marques dos Reis Frattini, Luiz José Guimarães Falcão
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<b>Veirano Advogados</b>	Marcelo Reinecken
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<b>2 Advocacia Bettoli</b>	Luiz Alberto Bettoli
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<b>Machado Meyer Advogados</b>	Cristiane Romano
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<b>Mattoz Filho</b>	Ariane Costa Guimarães
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<b>Pinheiro Neto Advogados</b>	Luiz Paulo Romano
<b>EXCELLENT</b>	
<b>Bento Muniz Advocacia</b>	Eduardo Muniz, Pedro Ludovico Teixeira Bahia Rabelo
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<b>Caputo, Bastos e Serra Advogados</b>	Francisco Caputo, Isabella Paschoal, Caio Caputo
<b>HIGHLY RECOMMENDED</b>	
<b>Mannrich e Vasconcelos Advogados</b>	Breno Ferreira Martins Vasconcelos, Carla Mendes Novo, Maria Raphaela Dadona Matthiesen
<hr/>	
<b>MJ Alves Burle e Viana</b>	Marcos Joaquim Gonçalves Alves, Alan Flores Viana
<hr/>	
<b>Sacha Calmon - Misabel Derzi Consultores e Advogados</b>	Tiago Conde Teixeira
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<b>Simões Pires Advogados</b>	Rafael Machado Simões Pires
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<b>TozziniFreire Advogados</b>	Bruno Teixeira
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## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Humberto Sanches e Associados</b>	Humberto Sanches, Juliana Cavalcanti, Beatriz de Souza Lima Martinez
<b>Mattos Filho</b>	Alessandro Amadeu da Fonseca, Nicole Najjar Prado de Oliveira
<b>2</b> <b>Lefosse Advogados</b>	Andréa Caliento, Gustavo Haddad, Ricardo Santos
<b>Nogueira Pires Advogados</b>	Andrea Nogueira Neves
<b>Utumi Advogados</b>	Ana Cláudia Akie Utumi, Camila Abrunhosa Tapias, Pedro Paulo Bresciani
<b>EXCELLENT</b>	
<b>Freitas, Leite e Avvad Advogados</b>	Raul Leite, Humberto de Paula Lima Isaac
<b>Moreau Advogados</b>	Pierre Moreau, Leonardo Abreu, Gabriela Cardoso
<b>PLKC Advogados</b>	Luiz Kignel, José Henrique Longo
<b>HIGHLY RECOMMENDED</b>	
<b>BMA – Barbosa, Müssnich, Aragão</b>	Debora Bacellar de Almeida, Hermano Notaroberto Barbosa
<b>Chulam Colucci Advogados</b>	Nycolas Colucci, Eduardo Chulam
<b>Machado Meyer Advogados</b>	Fernando Colucci, Celso Costa, Glaucia Coelho
<b>Velloza Advogados</b>	Natalia Zimmermann
<b>RECOMMENDED</b>	
<b>1</b> <b>Candido Martins Cukier Advogados</b>	Alamy Candido, Raphael Arantes Pires, Maria Paula Molinar
<b>Huck Otranto Camargo</b>	Estela Monteiro Soares de Camargo, Thalita Duarte Henriques Pinto, Paulo Santos Zampieri
<b>Lembi Advogados</b>	Rachel Muraro Lembi, Mariana Belisario Carone
<b>PGBR - Peluso, Guaritá, Borges e Rezende Advogados</b>	Joanna Oliveira Rezende, Giuliana Pellegrini Burger, João Pedro Cunha Rezende
<b>Ulhôa Canto Advogados</b>	Aloysio Meirelles de Miranda Filho, Carolina Queiroz de Lucena e Mello



**2 Juliana Cardoso Advogados**

Juliana Cardoso

**Junqueira Le Legal Team**

Lavinia Junqueira, Cristiane Le

**L.O. Baptista Advogados**

Marcelo Trussardi Paolini

**Lacaz Martins, Pereira Neto, Gurevich & Schoueri**

Ricardo Lacaz Martins, Michelle Sobreira Ricciardi Rosa, Fernanda Botelho de Oliveira Dixo

**Pinheiro Neto Advogados**

Carlos Alberto Moreira Lima Jr., Celso Cintra Mori

**TozziniFreire Advogados**

Silvia Castro Cunha Zono, Maria Elisa Gualandi Verri, Thiago Medaglia

**Trench Rossi Watanabe**

Clarissa Machado, Giuliana Schunck, Fernanda Haddad

**VALUABLE PRACTICE**

**1 Abe Advogados**

Gabriela Gomes de Andrade

**Brigagão, Duque Estrada Advogados**

Gustavo Brigagão, Roberto Duque Estrada, Rodrigo Caserta

**BVZ - Bastos Bari Vilela Zugman Advogados**

Frederico Bastos, Daniel Zugman, Renato Vilela

**KLA Advogados**

Vera Cardoso de Almeida, Carolina Ducci, Fernando Lopes Koury

**Madrona Advogados**

João Guizardi, João Toledo, Milena Mazzini

**Miguel Neto Advogados**

José Antonio Miguel Neto, Ronaldo Machado Assumpção Filho, Décio Andrade

**Vieira Rezende Advogados**

Paulo Vieira, Rafael de Moraes Amorim, Michel Siqueira Batista

**2 Chieco Advogados**

Adriana Chieco, Camila Ieracitano Macedo Maia, Mabel Tucunduva Prieto de Souza

**Farroco Abreu Guarnieri Zottelli Advogados**

José Mauricio Abreu

**Gaia Silva Gaede Advogados**

Flávio Augusto Dumont Prado, Heitor Ribeiro, Gerson Stocco

**HRSA | Sociedade de Advogados**

Isabel Fonseca, João Paulo Krepel, Guilherme Gomes Pereira

**Leoni Siqueira Advogados**

Carlos Leoni Siqueira, Flávio Leoni Siqueira, João Paulo Ferraz Vasconcellos

**Lilla Vergnassi Advogadas**

Daniela Vergnassi

**Loria Advogados**

Daniel Loria, Letícia Pelisson, Matheus Rocca

**SA Law - Schroeder, Almeida Neto, Rocha, Martins & Mercadante Sociedade de Advogados**

Gabriel Mercadante, Fernando Retzler Martins

## FIRMS TO WATCH: WEALTH MANAGEMENT

### Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
<b>Bichara Advogados</b>	Murillo Allevato, Priscila Carmona Maya, Renata Roque Wizenberg
<b>Briganti Advogados</b>	Leonardo Briganti, Samantha Teresa Berard Jorge
<b>b/luz</b>	Ivana Ribeiro de Souza Marcon
<b>IW Melcheds Advogados</b>	Rodrigo Mello, Fernanda Passos
<b>VBSO Advogados</b>	Paulo Cesar Ruzisca Vaz, Mario Shingaki, Amanda Visentini Rodrigues
<b>MBG Mello Bity, Guetta Advogados</b>	Monica Bity, Rafael Guetta Folescu, João Filipe Mello Bity Lima
<b>Queiroz e Lautenschläger Advogados</b>	Milton Flávio Lautenschläger, Gustavo Alexandre Borghi Bezerra, Rodrigo Griz
<b>Veirano Advogados</b>	André Carvalho
<b>Martins Villac Advogados</b>	Renato Vilela Faria, Rafael Villac Vicente de Carvalho, José Ricardo de Bastos Martins
<b>TAGD Advogados</b>	Edgar Santos Gomes, Gustavo Teixeira Godoy, Raphael Donato
<b>MOA Advogados Associados</b>	Graciele Mocellin Pinzon

# CHILE

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## M&A

### Best International Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 BTG Pactual</b>	José Ignacio Zamorano
<b>2 JP Morgan</b>	Alfonso Eyzaguirre
<b>EXCELLENT</b>	
<b>Banco Santander Chile</b>	Carlos Ruiz de Gamboa
<b>Credicorp Capital</b>	Eduardo Montero Dasso
<b>Goldman Sachs Chile</b>	Joaquin Escribano
<b>HIGHLY RECOMMENDED</b>	
<b>Bank of America Merrill Lynch</b>	Rodrigo Demaria
<b>BNP Paribas Cardif Chile</b>	Sebastián Valle Lorenzini
<b>Deloitte (investment bank area)</b>	Christian Durán
<b>Morgan Stanley</b>	Pedro P. Jottar Awad
<b>Rothschild</b>	Matthew Smith
<b>UBS - Union Bank of Switzerland</b>	Jerónimo Correa Braun

## M&A

### Best National Investment Banks

In each tier, the banks are ordered alphabetically

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



## RESTRUCTURING &amp; INSOLVENCY

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Carey</b>	Alejandra Daroch, Cristián Figueroa, Ricardo Reveco, Francisco Ugarte, Salvador Valdes, Roberto Villaseca
<b>EXCELLENT</b>	
<b>Nelson Contador &amp; Compañía Abogados</b>	Nelson Contador
<b>Bofill Mir Abogados</b>	Octavio Bofill, Ana María Yuri, Rodrigo Saffirio, Feliciano Tomarelli
<b>Castañeda &amp; Pino Abogados</b>	Luis Felipe Castañeda, Juan Cristóbal Pino
<b>Claro &amp; Cia</b>	Cristóbal Eyzaguirre
<b>Gandarillas Montt Del Río</b>	Cristian Gandarillas
<b>Morales &amp; Besa</b>	Myriam Barahona, Gonzalo Cordero
<b>Prieto Abogados</b>	Alberto Gonzalez E., Benjamín Grebe
<b>HIGHLY RECOMMENDED</b>	
<b>ABI Abogados</b>	Francisco Bañados, José Joaquín Meza
<b>Barros &amp; Errázuriz</b>	Javier San Martín, José Luis Corvalán
<b>Cariola Diez Pérez-Cotapos</b>	Raimundo Moreno, Fernando Urrutia
<b>García Nadal &amp; Cía</b>	Esteban García Nadal
<b>Guerrero Olivos</b>	Juan Enrique Allard, Benjamin Ferrada, Sergio Yávar
<b>Puga Ortiz</b>	Juan Esteban Puga
<b>Saez &amp; Cia</b>	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet
<b>Urenda Rencoret Orrego &amp; Dörr</b>	Juan Carlos Dörr Bulnes, Juan Pablo Morales
<b>RECOMMENDED</b>	
<b>Cuatrecasas</b>	Tomás Kubick, Gianfranco Lotito, Alfonso Ugarte
<b>Fleischmann &amp; Román</b>	Paulo Román Reyes
<b>Fontaine &amp; Cía</b>	Georgo Peftouloglou, Juan Eduardo Troncoso
<b>Grupo Defensa</b>	Mario Espinosa, Ricardo Ibañez, Sebastián Muñoz
<b>Pagbam Schwencke</b>	Barbara Neyra, Juan Pablo Schwencke, Francisco Prado
<b>Puyol y Rosas Abogados</b>	Jaime Puyol
<b>VALUABLE PRACTICE</b>	
<b>Alvarez Abogados</b>	José Antonio Velasco, Manuel Sánchez
<b>Barros Silva Varela &amp; Vigil</b>	Fernando Barros Vial, José Joaquín Silva
<b>CEPD Abogados</b>	María José Larrain, Arturo Poblete
<b>EDN Abogados</b>	María Ester Paredes
<b>Eguiguren Abogados</b>	Ana Velásquez, Pedro Eguiguren
<b>Eyzaguirre Y Cia</b>	Luis Fernando Maturana, Antonio Marinovic Merino
<b>P&amp;M Abogados</b>	Orlando Palominos, Manuel Morera
<b>Yávar &amp; Silva Abogados</b>	Sergio Yávar Carberry, Enrique Amenábar Figueroa

## SÁEZ ABOGADOS: GUIDING COMPANIES THROUGH CHANGE



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

Vicente Sáez

**Track Record:** Sáez Abogados excels at restructuring & insolvency, guiding reorganizations while paying careful consideration to tax and labor contingencies. The firm also handles preventive strategies, negotiations and pre-bankruptcy reviews. Complementing this, it delivers innovative M&A, tax and wealth-management solutions to medium-sized companies, startups and high-net-worth individuals across diverse industries.

**Team & Differentiation:** Sáez Abogados is led by founding partner Vicente Sáez, renowned for his corporate, tax and litigation expertise, and Gonzalo Sáez, who focuses on corporate restructuring, M&A, financing and labor matters. Together, they combine strategic negotiation skills and multidisciplinary knowledge, guiding clients through complex corporate and financial challenges via tailored, business-oriented solutions.

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



### 2 Álamos, Álvarez & Aldunate Abogados

Alfonso Álamos, Felipe Álvarez, Mario Aldunate

#### Fontaine & Cía

Juan Eduardo Troncoso

#### García Nadal & Cía

Andrés Acosta, Esteban García Nadal

#### Jara Del Favero

Alvaro Caviedes, Sven Herlin Kaiser, Felipe Ovalle, Christian Schiessler

#### MBC Abogados

Carolina Minechetti, Benjamín Salas Urzúa

### VALUABLE PRACTICE

### 1 Arteaga Gorziglia

Cristián Carpentier, Arnaldo Gorziglia

#### Chirgwin

Andrés Chirgwin

#### Fischer & Cía

Gerardo Cruzat, Cristóbal Herrera

#### Magliona Abogados

Giovanni Donati, Claudio Magliona, Juan Pablo Montiel

### 2 Alvarez Abogados

Alejandro Alvarez, Manuel Sánchez, José Antonio Velasco

#### Dalgalarrando y Cia Abogados

Felipe Dalgalarrando

#### Eyzaguirre Y Cia

Antonio Marinovic Merino

#### NLD Abogados

Paulo Larraín, José Pablo Dulanto, Manola Quiroz, José Miguel Diez

#### Ontier Chile

Javier Edwards

#### Pagbam Schwencke

Juan Pablo Schwencke, Francisco Prado

### BOFILL MIR ABOGADOS: POWERING FINANCE, TRANSFORMING BUSINESS



Octavio Bofill

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

**Established:** 2006

**Track Record:** Bofill Mir is recognized for its strength in banking & finance and M&A, advising domestic and international clients on complex financing, restructuring, acquisition and joint-venture matters. The firm also offers expertise in corporate tax, real estate, labor, merger control and insolvency, providing comprehensive, business-oriented solutions across industries including energy, mining, agribusiness and aviation.

**Team & Differentiation:** The strength of Bofill Mir's practice is its experienced team, anchored by Octavio Bofill, renowned for his M&A and finance expertise. He is joined by Ana María Yuri, a leading figure in banking and capital markets; Feliciano Tomarelli, recognized for corporate and tax matters; and Rodrigo Saffirio, noted for labor and restructuring expertise.

### CAREY: LEADING EXPERTISE IN COMPLEX FINANCE



Diego Peralta

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

**Established:** 1905

**Track Record:** Carey advises creditors, investors and borrowers in complex financing matters, including syndicated loans, liability management, securitizations and project finance. Clients such as IFC, IDB, Credit Agricole, Banco Santander and Mainstream Renewable Power rely on its expertise. The firm also supports regulatory reform, advising Chile's Central Bank and the CMF.

**Team & Differentiation:** Carey's banking & finance practice is led by partners Diego Peralta, Francisco Ugarte, Felipe Moro, Fernando Noriega and Alejandra Daroch, who bring extensive expertise across financing structures, capital markets and regulatory matters. Their collaborative leadership and cross-sector knowledge ensure tailored solutions, positioning Carey as a leading advisor in Chile.

## VENTURE CAPITAL FUNDS

### Best Venture Capital Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>MAPPING</b>	
<b>Alaya VC Capital</b>	Luis Bermejo
<b>Aurus</b>	Raimundo Cerdá
<b>Austral Capital</b>	Gonzalo Miranda
<b>Beagle Ventures</b>	Pablo Vicuña
<b>Chile Ventures</b>	Felipe Matta
<b>Dadneo</b>	Allan Jarry
<b>Devlabs</b>	Rubén Hernandez
<b>Fen Ventures</b>	Cristobal Silva
<b>Genesis Ventures</b>	Rodrigo Castro
<b>HCS Capital Partners</b>	Alex Horvitz, Luis Felipe San Martín
<b>Invexor Venture Partners</b>	Jorge Rodríguez Ibañez
<b>Magma Partners</b>	Nathan Lustig
<b>Manutara Ventures</b>	Cristian Olea
<b>Masisa</b>	Alejandro Carrillo
<b>Scale Capital</b>	Oliver Alexander Flögel
<b>Taram Capital</b>	Felipe Camposano
<b>Venturance Alternative Assets</b>	Roberto Loehnert



## AUDITING

### Best Consulting Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>MAPPING</b>	
<b>Addval Auditores</b>	Guillermo Ureta
<b>Artl Chile Auditores</b>	Luis Landa
<b>Asesorías Mañío</b>	Marco Apablaza
<b>Baker Tilly Chile Auditores</b>	Marcos Guerra
<b>BDO</b>	Ricardo Hetz
<b>CFA - Chile Finance Advisors</b>	José Luis Aviles
<b>Crowe</b>	Sergio Bascuñan
<b>Deloitte Chile</b>	Carla Carvajal Noveroy
<b>Ecovis</b>	William Ruz
<b>EY Auditores</b>	Chris Heidrich
<b>Grant Thornton</b>	Alejandro Cerdá
<b>Kennedy consultores auditores</b>	Marcelo Cabezas
<b>KPMG Chile</b>	Joaquín Lira
<b>Forvis Mazars Chile</b>	Damien de La Panouse
<b>Moore Landa</b>	Juan Landa
<b>PKF Chile Auditores Consultores</b>	Antonio Gonzalez
<b>Puente Sur</b>	Nicholas Walker
<b>PwC Chile</b>	Renzo Corona
<b>RSM Chile</b>	John Drogue
<b>TGS C&amp;C Canessa SA</b>	José Canessa
<b>Unitax</b>	Hernán Fuentes, Boris León

## TAX LITIGATION

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>EXCELLENT</b>	
<b>Carey</b>	Jaime Carey, Jessica Power, Manuel José Garcés, Manuel Alcalde
<b>Fischer &amp; Cía</b>	Alex Fischer, Patricio Casas
<b>PwC Chile</b>	Gonzalo Schmidt
<b>Recabarren &amp; asociados</b>	Ignacio Iriarte, Luis Felipe Ocampo
<b>Torretti &amp; Martinez-Conde Abogados</b>	Eric Donoso, Eduardo Torretti
<b>HIGHLY RECOMMENDED</b>	
<b>Baraona Marshall</b>	Alejandro Abuyeres
<b>Cabello Abogados Tributarios</b>	Michel Aguilera
<b>Cariola Díez Pérez-Cotapos</b>	Javier Cerón, María Paz de Cáceres
<b>Fuensalida &amp; Del Valle Abogados</b>	Jaime Del Valle, Trinidad Fernández, Carolina Fuensalida, Cristóbal Ureta
<b>KPMG Chile</b>	Luis Seguel
<b>Philippi Prietocarrizosa Ferrero DU &amp; Uria</b>	Mario Silva Poblete
<b>RECOMMENDED</b>	
<b>Bofill Escobar Silva Abogados</b>	Ricardo Escobar
<b>DLA Piper Chile</b>	Rodrigo Alvarez, Amory Heine
<b>FVP Tax Abogados</b>	Andrés Palacios
<b>Prieto</b>	Mario Gorziglia, Leonidas Prieto

## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Barros &amp; Errázuriz</b>	Fernando Barros, Tomás Kovacevic, Carola Trucco
<b>Carey</b>	Manuel Alcalde, Jaime Carey, Manuel José Garcés, Jessica Power
<b>Fischer &amp; Cía</b>	Carolina Collantes, Juan Cristóbal Ortega, Isabel Espinoza, Alex Fischer
<b>Fuensalida &amp; Del Valle Abogados</b>	Jaime Del Valle, Trinidad Fernandez, Carolina Fuensalida, Cristobal Ureta
<b>EXCELLENT</b>	
<b>1 Claro &amp; Cia</b>	Jorge Carraha, Nicolás Maturana
<b>EY Chile</b>	Alicia Domínguez, Juan Pablo Navarrete
<b>KPMG Chile</b>	Francisco Lyon
<b>Recabarren &amp; asociados</b>	Soledad Recabarren, Álvaro Pérez, Luis Felipe Ocampo
<b>Torretti &amp; Martínez-Conde Abogados</b>	Carlos Bravo, Eric Donoso, Sebastián Martínez-Conde, Javiera Pérez, Eduardo Torretti
<b>2 Garfias &amp; Cia</b>	Andrés Bustos, Gonzalo Garfias, Pablo Ibañez
<b>Garrigues Chile</b>	Oscar Ferrari, Ignacio Campino
<b>Guerrero Olivos</b>	Alejandro Chechilnitzky
<b>Philippi Prietocarrizosa Ferrero DU &amp; Uria</b>	Guillermo Infante, Arturo Selman, Mario Silva
<b>Prieto Abogados</b>	Mario Gorziglia, Leonidas Prieto
<b>PwC Chile</b>	Francisco Selamé
<b>HIGHLY RECOMMENDED</b>	
<b>Allende &amp; Cia</b>	Francisco Javier Allende, Mario Donoso, Mauricio Carloza, Marcela Silva
<b>Arteaga Gorziglia</b>	Andrés Ossandón
<b>Baraona Marshall</b>	Alejandro Abuyeres
<b>Cariola Diez Pérez-Cotapos</b>	Javier Cerón, María Paz de Cacer
<b>CMS Carey &amp; Allende</b>	Diego García, Gonzalo Serrano
<b>Deloitte Chile</b>	Joseph Courand, Hugo Hurtado
<b>Dentons Larraín Rencoret</b>	Francisco Hurtado, Karen Kulka, Juan Pablo Orellana
<b>Dla Piper Chile</b>	Rodrigo Alvarez, Amory Heine
<b>FVP tax abogados</b>	Guillermo Fonseca, Andrés Palacios, Jorge Valenzuela
<b>Fontaine &amp; Cía</b>	Hernán Fontaine
<b>Garnham Abogados</b>	Arturo Garnham, Patrick Humphreys
<b>Larraín Y Asociados Abogados</b>	Victor Manuel Avilés
<b>Morales &amp; Besa</b>	Santiago Martínez
<b>Puente Sur</b>	Ignacio Gepp
<b>Russi Eguiguren / Quadrant</b>	Gonzalo Rivera Zaldívar, Ignacio Roblero, Patricio Vera, Carlos Vergara Wistuba
<b>Tax Advisors</b>	Benjamín Berstein, Christián Blanche
<b>Ulloa &amp; Cía</b>	Nicolás Ulloa, Adriana Zaidan
<b>RECOMMENDED</b>	
<b>Albagli Zaliasnik</b>	Andrea Bobadilla
<b>Aninat Abogados</b>	Luis Alberto Aninat, María Eugenia Sabbagh
<b>AVC Partners</b>	Paula Abugattas, Jaime Castillo, Francisco Javier Valdivieso
<b>Baker McKenzie</b>	Alberto Maturana
<b>Cabello Abogados Tributarios</b>	Juan Pablo Cabello, Estefanía Aguayo



<b>Clyde &amp; Co Chile</b>	Cristobal Cibie
<b>Cuatrecasas</b>	Rodrigo Stein
<b>ICMS Abogados</b>	Ricardo Ihnen Becker, Andrés Correa
<b>Jara Del Favero</b>	Rafael Valdivieso Ruiz-Tagle
<b>MBC Abogados</b>	María Teresa Cremaschi, Jazmín Gajardo
<b>Ovalle Consejeros Legales</b>	Alvaro Parra
<b>PTL I Prieto Tax &amp; Legal</b>	José Miguel Prieto Correa, María José López, Harry Ibaceta Rivera
<b>Sapag &amp; Gonzalez</b>	Pablo Rodrigo González, Sergio Sapag
<b>Urenda Rencoret Orrego &amp; Dörr</b>	Gonzalo Rencoret

### VALUABLE PRACTICE

<b>Abuid Tax &amp; Legal</b>	Fuadt Abuid Abusleme, Cesar Molina Maldonado
<b>Ancelovici &amp; Trucco Asociados</b>	David Ancelovici, Pablo Trucco
<b>ARH Abogados</b>	José Ayala Avilés, Pablo Ramírez Molina
<b>CEPD Abogados</b>	Juan Pablo Fell
<b>Estudio Guzmán</b>	Manuel Bulnes, Felipe Guevara, Enrique Guzmán, Sebastián Undurraga
<b>Harris Gómez Group</b>	Carla López, Camila Weinstein, Harris Gomez
<b>HD Legal</b>	Juan Andrés Larrondo
<b>Lembeye Abogados</b>	Evelyn Sepúlveda
<b>Misraji &amp; Béjar Abogados</b>	Camilo Béjar
<b>Pagbam Schwencke</b>	Barbara Neyra
<b>Ried Fabres</b>	Salvador Barros Guzmán
<b>Robertson Catalán Abogados</b>	Matías Robertson
<b>Saez Abogados</b>	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet
<b>Vidal Abogados</b>	María José Vidal
<b>Zúñiga Campos Abogados</b>	Celeste Angulo

### CAREY: BENCHMARK IN CORPORATE TAX ADVISORY



Jaime Carey

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

**Track Record:** The team is among Chile's most prominent corporate-tax practices, advising on complex transactions, litigation, audits and tax planning for companies and high-net-worth individuals. Combining legal and accounting expertise, the team has successfully guided clients through major tax reforms and international treaties, ensuring compliance and strategic advantage.

**Team & Differentiation:** The team stands apart thanks to its comprehensive approach to tax litigation and due diligence, employing the expertise of lawyers, accountants and an economist. Jaime Carey, a prestigious tax lawyer and trusted advisor to private-wealth clients, leads it, alongside Jessica Power, Manuel José Garcés and Manuel Alcalde, who combine to deliver cutting-edge strategies in complex domestic and international matters.

### FVP TAX ABOGADOS: TRUSTED ADVISORS IN COMPLEX TAX MATTERS



Jorge Valenzuela

**Key Figure(s):** Guillermo Fonseca, Jorge Valenzuela and Andrés Palacios  
**Established:** 2023

**Track Record:** The firm specializes in complex tax matters, advising international and local clients on M&A, restructuring, planning and real estate investments. Also known for its bespoke wealth structuring for families, it delivers tailored solutions that reflect unique philosophies and goals. A strategic, client-centric approach ensures value and clarity in cross-border and domestic transactions.

**Team & Differentiation:** The firm is led by a trio of seasoned tax experts: Guillermo Fonseca, who has spent almost three decades advising on complex transactional and cross-border tax matters; Jorge Valenzuela, with his 15 years' experience structuring international investments, particularly in mining and agriculture; and Andrés Palacios, who focuses on corporate and personal tax, disputes and compliance.

### ABUID TAX & LEGAL: TURNING TAX COMPLEXITY INTO CLARITY



Fuadt Abuid Abusleme

**Key Figure(s):** Fuadt Abuid Abusleme and Cesar Molina Maldonado  
**Established:** 2017

**Track Record:** Abuid Tax & Legal has proven strength in the design and execution of complex tax strategies, corporate reorganizations and international transactions, in addition to defending clients before Chile's tax authorities. Its experience spans transfer pricing, audits, mergers & acquisitions, family business succession, serving both local and foreign entities with robust, full-cycle tax solutions.

**Team & Differentiation:** The firm is led by founding partner Fuadt Abuid Abusleme alongside tax audit specialist César Molina Maldonado. Fuadt, a former head of KPMG Chile's corporate tax and dispute resolution units, handles cross-border deals, corporate reorganizations and tax litigation. César, brings deep experience in audits, compliance, family business succession and defending clients before Chile's tax authorities.

## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Allende &amp; Cia</b>	José Luis Ibáñez, Mauricio Carloza, Francisco Javier Allende
<b>Fischer &amp; Cía</b>	Carolina Collantes, Juan Cristóbal Ortega, Gerardo Cruzat, Isabel Espinoza, Alex Fischer, Cristóbal Herrera
<b>Fuensalida &amp; Del Valle Abogados</b>	Jaime Del Valle, Trinidad Fernandez, Carolina Fuensalida, Cristobal Ureta
<b>Torretti &amp; Martínez-Conde Abogados</b>	Carlos Bravo, Eric Donoso, Sebastián Martínez-Conde, Javiera Pérez, Eduardo Torretti
<b>EXCELLENT</b>	
<b>Barros &amp; Errázuriz</b>	Fernando Barros, Carola Trucco
<b>Carey</b>	Manuel Alcalde, Jaime Carey, Manuel José Garcés, Jorge Ugarte
<b>Garfias &amp; Cia</b>	Andrés Bustos, Gonzalo Garfias, Pablo Ibañez
<b>Recabarren &amp; asociados</b>	Soledad Recabarren
<b>Russi Eguiguren / Quadrant</b>	Gonzalo Rivera Zaldívar, Ignacio Roblero, Patricio Vera, Carlos Vergara Wistuba
<b>Ulloa &amp; Cía</b>	Nicolás Ulloa, Adriana Zaidan
<b>HIGHLY RECOMMENDED</b>	
<b>EY Chile</b>	Pablo Greiber
<b>Garrigues Chile</b>	Oscar Ferrari
<b>Goldenberg &amp; Lagos</b>	Juan Edgardo Goldenberg
<b>RECOMMENDED</b>	
<b>Arteaga Gorziglia</b>	Andrés Ossandón
<b>DLA Piper Chile</b>	Rodrigo Alvarez, Amory Heine
<b>FVP Tax Abogados</b>	Guillermo Fonseca, Andrés Palacios, Jorge Valenzuela
<b>ICMS Abogados</b>	Andrés Correa Cruzat, Ricardo Ihnen Becker
<b>Jara Del Favero</b>	Martín Hudson, Rafael Valdivieso Ruiz-Tagle
<b>Lathrop Mujica Herrera &amp; Diez Abogados</b>	Fernando Lathrop, José María Diez
<b>Prieto Abogados</b>	Mario Gorziglia, Leonidas Prieto
<b>Saez &amp; Cia</b>	Gonzalo Alberto Sáez Pinochet, Vicente Tadeo Sáez Pinochet
<b>VALUABLE PRACTICE</b>	
<b>ARH Abogados</b>	José Javier Ayala, Pablo Ramirez
<b>Chirgwin</b>	Andrés Chirgwin
<b>Cuatrecasas</b>	Rodrigo Stein
<b>Estudio Guzmán</b>	Manuel Bulnes, Felipe Guevara, Enrique Guzmán, Sebastián Undurraga
<b>Pagbam Schwencke</b>	Barbara Neyra, Juan Pablo Schwencke
<b>PwC Chile</b>	Francisco Selamé



## PROJECT FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Carey</b>	Oscar Aitken, José Miguel Bustamante, Alberto Cardemil, José Tomás Hurley, Juan Francisco Mackenna, Felipe Moro, Fernando Noriega, Juan Pablo Stitchkin, Rafael Vergara
<b>Claro &amp; Cia</b>	José Luis Ambrosy, Jose Maria Eyzaguirre B., Rodrigo Ochagavia
<b>Morales &amp; Besa</b>	Myriam Barahona, José Miguel Carvajal, Carlos Silva
<b>Philippi Prietocarrizosa Ferrero DU &amp; Uria</b>	Marcela Silva, Carlos Alberto Reyes
<b>EXCELLENT</b>	
<b>Barros &amp; Errázuriz</b>	Nicolas Balmaceda, Francisco De la Barra
<b>Garrigues Chile</b>	Pedro Garcia, Claudio Moraga, Antonio Morales, Rodrigo Riquelme
<b>Guerrero Olivos</b>	Sebastián Abogabir, Miguel Coddou, Felipe Fröhling, Benjamín Novoa, Clemente Pérez, Benjamín Pérez
<b>Larraín Y Asociados Abogados</b>	Diego Garay, Patricio Montes
<b>Prieto Abogados</b>	Mario Gorziglia, Isabel Monge, Nicolás Yuraszeck
<b>HIGHLY RECOMMENDED</b>	
<b>Arteaga Gorziglia</b>	Ignacio Arteaga, Cristián Carpentier, Luciano Cruz, Arnaldo Gorziglia
<b>Bofill Mir Abogados</b>	Ana María Yuri, Pablo Mir, Octavio Bofill, Feliciano Tomarelli, Rodrigo Saffirio
<b>Cariola Diez Pérez-Cotapos</b>	Francisco Javier Illanes, Juan Antonio Parodi, Rodrigo Sepulveda
<b>CMS Carey &amp; Allende</b>	Jorge Allende D., Pabla Gainza
<b>Dentons Larraín Rencoret</b>	Felipe Rencoret
<b>RECOMMENDED</b>	
<b>Alcalde &amp; Cía</b>	Enrique Alcalde, Carolina Candia, Carolina Alcalde
<b>Baraona Marshall</b>	Juan Pablo Baraona, Raul Marshall, Rodolfo Vega
<b>BBGS Chile</b>	José Miguel Bambach, Claudio Campos, Max Correa, Alejandra Diez, Mario Espinoza
<b>Cuatrecasas</b>	Macarena Ravinet, Juan Manuel Rey, Sebastián Leyton
<b>DLA Piper Chile</b>	Mauricio Halpern, Diego Peña
<b>Lembeye Abogados</b>	Nicolás Espina, Jorge Lembeye, Rony Zimerman
<b>Ossa &amp; Alessandri</b>	Francisco Ossa
<b>Urenda Rencoret Orrego &amp; Dörr</b>	Gonzalo Errazuriz, Sergio Orrego, Felipe Rencoret, Ignacio Urrutia

# STARTUPS & VENTURE CAPITAL

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Carey</b>	Francisco Guzmán
<b>DLA Piper Chile</b>	Matías Zegers
<b>Guerrero Olivos</b>	Pedro Lyon
<b>EXCELLENT</b>	
<b>A/C/R Legal</b>	Diego Rodríguez
<b>ACU Abogados</b>	Santiago Achurra, Pablo Undurraga
<b>Barros &amp; Errázuriz</b>	Sergio Eguiguren, Lucas Marinovic
<b>Flores Acevedo Abogados</b>	Pablo Acevedo
<b>Pagbam Schwencke</b>	Juan Pablo Schwencke, Francisco Prado
<b>HIGHLY RECOMMENDED</b>	
<b>1</b> <b>Albagli Zaliasnik</b>	Rodrigo Albagli, Eugenio Gormáz
<b>Aninat Abogados</b>	Martín Mois, María Eugenia Sabbagh, Guadalupe Orrego
<b>Apparcel Uriarte Abogados</b>	Matías Apparcel
<b>Estudio Zapata</b>	Franco Zapata
<b>Marinovic &amp; Alcalde Abogados</b>	Javier Gonzalez, Alberto Polette, Tomás Polette, Martín Vilajuana
<b>2</b> <b>Álamos, Álvarez &amp; Aldunate Abogados</b>	Felipe Álvarez, Alfonso Álamos
<b>Egaña Abogados</b>	Andrés Egaña
<b>Lembeye Abogados</b>	Nicolás Espina
<b>Villarino Ilharreborde</b>	Juan Andrés Ilharreborde
<b>RECOMMENDED</b>	
<b>1</b> <b>Cuatrecasas</b>	Josefina Yávar
<b>Prieto Abogados</b>	Maite Larrañaga, Patricio Prieto
<b>2</b> <b>Anguita Osorio</b>	Eduardo Anguita
<b>CEPD Abogados</b>	Tomás Poblete
<b>DNPV Abogados</b>	Rodrigo Novoa
<b>HD Legal</b>	Sebastian Delpiano
<b>Jara Del Favero</b>	Alvaro Caviedes, Christian Schiessler

## CAREY: DRIVING GROWTH AND INNOVATION



Francisco Guzmán

Key Figure(s): Francisco Guzmán  
Established: 1905

**Track Record:** Carey is a market leader in venture capital matters, advising funds, startups and fintech on financing, cross-border expansion and exits. The Miami office is ideally placed to enhance internationalization strategies, particularly towards the US. Carey is the exclusive legal advisor to the Chilean Venture Capital Association, an example of the strong ecosystem ties which reinforce its leadership in innovation.

**Team & Differentiation:** Francisco Guzmán, partner and president of the Chilean Venture Capital Association, spearheads Carey's venture capital and startups practice. Based in Miami, he advises on cross-border financing and international expansion. Backed by an interdisciplinary team, his leadership ensures Carey delivers cutting-edge advice, combining corporate, tax and IP expertise to guide entrepreneurs, funds and high-growth companies.

## ÁLAMOS, ÁLVAREZ & ALDUNATE ABOGADOS: VENTURE GROWTH WITH LEGAL PRECISION



Felipe Álvarez

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

**Track Record:** Álamos, Álvarez & Aldunate has built a solid reputation advising startups, fund managers and investors in venture capital transactions, securities and business structuring, fostering long-term client relationships in the process. The firm complements this with expertise in banking, real estate and labor, enabling integrated legal advice tailored to market needs and supporting clients at every stage of their growth.

**Team & Differentiation:** Partner Alfonso Álamos combines capital markets and corporate expertise with deep tax knowledge, making him a key advisor to fund managers and investors. Felipe Álvarez contributes strong corporate and venture capital experience, supporting startups and high-growth companies. Together, they lead a client-focused team recognized for providing strategic, tailored solutions.



## FINTECH

## Best Law Firms

In each tier, the firms are ordered alphabetically

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

## Analysis

### H&CO ABOGADOS: INTECH-FOCUSED LEGAL COUNSEL



Felipe Harboe

**Key Figure(s):** Felipe Harboe

**Established:** 2022

**Track Record:** H&CO Abogados advises fintechs and financial institutions on regulatory compliance, digital payments, digital wallets and open finance. The firm also assists startups and venture capital investors with structuring, financing and cross-border strategies. With strong expertise in corporate governance and regulatory frameworks, H&CO is a trusted advisor across Chile's dynamic fintech and entrepreneurial ecosystem.

**Team & Differentiation:** The practice is led by Felipe Harboe, a prominent lawyer and former senator, recognized for his expertise in regulatory and fintech matters. With the backing of a multidisciplinary team, he combines corporate, financial and technology knowledge to provide agile, strategic solutions. H&CO stands out for its personalized approach, cross-border capabilities and ability to anticipate regulatory challenges.

### ANINAT ABOGADOS: STRATEGIC MINDS DRIVING LEGAL INNOVATION



Luis A. Aninat

**Key Figure(s):** Luis A. Aninat, Martín Mois and Cristián Reyes

**Established:** 2020

**Track Record:** Aninat Abogados is recognized for its prominent track record in Chile's fintech sector, advising startups, funds and international players on payments, crypto assets, open finance and compliance under the country's new fintech law. The firm also excels at acting in venture capital matters, with over 40 cross-border transactions involving investment funds and high-growth companies to its name to date.

**Team & Differentiation:** The team marries academic excellence with practical market insight, delivering innovative, business-oriented solutions. Luis A. Aninat provides strategic oversight across corporate and transactional practices, while Martín Mois and Cristián Reyes stand out for their fintech and regulatory expertise. Together, they lead a dynamic group recognized for shaping Chile's fintech, venture capital and corporate landscapes.

### ESTUDIO ZAPATA: SHAPING STARTUPS & FINTECH



Franco Zapata

**Key Figure(s):** Franco Zapata

**Established:** 2020

**Track Record:** Estudio Zapata advises startups, fintechs and venture capital investors on corporate structuring, funding rounds and regulatory compliance. The firm supports companies from seed stage to international expansion, with expertise in venture capital, alternative financing and angel investment. Active within Fintech Chile and industry forums, it contributes to the consolidation of Chile's fintech and entrepreneurial ecosystem.

**Team & Differentiation:** Franco Zapata stands out for his close involvement in the Chilean startup and fintech ecosystem, frequently advising founders, investors and accelerators. His work reflects deep knowledge of regulatory frameworks and venture financing trends. The firm differentiates itself via an agile structure, direct partner involvement and a capacity to anticipate market challenges.

## 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.

# COLOMBIA

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## M&A

### International Investment Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)	MAPPING
<b>Banco Santander</b>	Marcel Patino, Juan David Gil Zuluaga	
<b>Bank of America</b>	Eduardo Mayoral	
<b>BBVA Colombia</b>	Rolando López Briceño	
<b>BNP Paribas</b>	Jorge Valderrama	
<b>BTG Pactual</b>	Juan Rafael Perez Velez	
<b>Colpatria (part of Scotiabank Group)</b>	Olga Lucia Varón	
<b>Credicorp Capital</b>	Carlos Alberto Sanchez	
<b>Crédit Agricole</b>	Juan Carlos Álvarez	
<b>Goldman Sachs</b>	Samuel Villegas, Fernando Bravo	
<b>Itau BBA</b>	Jaime Otero	
<b>J.P. Morgan</b>	Angela Hurtado	

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURES
<b>LEADING</b>	
<b>Brigard Urrutia</b>	María Fernanda Diago, Carlos Fradique-Méndez, Cesar Rodríguez, Carlos Urrutia
<b>Pérez-Llorca Colombia</b>	Ricardo Fandiño, José Luis Suárez, Daniel Londoño, Adriana Moreno
<b>Philippi Prietocarribosa Ferrero DU &amp; Uriá</b>	Claudia Barrero, Juan Fernando Gaviria, Hernando Padilla
<b>Posse Herrera Ruiz</b>	Jesús Albarrán, Natalia Escobar, Juan José Huertas
<b>EXCELLENT</b>	
<b>1 Garrigues Colombia</b>	Roberto Borras, Francisco Noguera
<b>Martínez Quintero Mendoza González Llagado &amp; De La Rosa</b>	Sebastian Celis, Camilo Martínez Beltrán, Juan Manuel de la Rosa, Juan Camilo Varón
<b>2 CMS Rodríguez-Azuero</b>	Daniel Rodríguez, Sergio Rodríguez Azuero
<b>Cuatrecasas</b>	Natalia Arango, Juan Carlos Puentes, Manuel Quinche, Ana María Sánchez
<b>Dentons Cárdenas &amp; Cárdenas</b>	Bernardo Cárdenas, Eduardo Cárdenas Caballero
<b>Parra Rodríguez Abogados</b>	Bernardo Rodríguez, César Barajas
<b>HIGHLY RECOMMENDED</b>	
<b>Baker McKenzie</b>	Ricardo Trejos Robledo, Jaime Trujillo
<b>Castro Leiva Abogados</b>	Marcela Castro Pineda, José Ignacio Leiva
<b>Holland &amp; Knight</b>	Camilo Gantiva Hidalgo, María Juliana Saa
<b>Mosquera Abogados</b>	Cristian Mosquera, Juan Pablo Mosquera
<b>Muñoz Aya</b>	Edgar Muñoz
<b>Muñoz Tamayo &amp; Asociados</b>	Diego Muñoz Tamayo, Felipe Trias
<b>Torrado Angarita &amp; Pinzón Abogados</b>	Juan Pablo Pinzón, Jorge Torrado Angarita
<b>RECOMMENDED</b>	
<b>Alejandro Rodríguez Zárate &amp; Cia</b>	Alejandro Rodríguez Zárate
<b>Brick Abogados</b>	Ximena Chavez, Juan Diego Rodriguez
<b>CMM Abogados</b>	Jorge Mendoza Duque
<b>Durán &amp; Osorio Abogados</b>	Gabriel Taboada, Álvaro Gasca
<b>Esguerra JHR</b>	Juan Pablo González Mejía, Verónica Arango
<b>Gamboa, García, Roldán &amp; Co</b>	Daniel García, Juan Felipe Roldán
<b>Lloreda Camacho</b>	Carlos Carvajal
<b>Mendoza</b>	Mateo Mendoza
<b>Ustáriz &amp; Abogados Estudio Jurídico</b>	José Federico Ustáriz, Luis Humberto Ustáriz

### MOSQUERA ABOGADOS: BANKING AND CORPORATE KNOW HOW



Juan Pablo Mosquera

**Key Figure(s):** Cristian Mosquera and Juan Pablo Mosquera

**Established:** 1952

**Track Record:** Mosquera Abogados advises leading financial institutions, private equity funds, insurers, multilaterals and corporates on complex financing operations. The firm has extensive experience in syndicated loans, debt issuances, structured notes, leasing and derivatives, and cross-border financings, consistently supporting clients in high-value banking and capital market transactions.

**Team & Differentiation:** Led by Juan Pablo Mosquera, who advises borrowers and lenders on banking, corporate finance and foreign investment, and Cristian Mosquera, a corporate law specialist with regulatory experience at Colombia's Financial Superintendence and Ministry of Finance, the team's transactional and regulatory expertise ensures comprehensive guidance in financial operations.

### MARTÍNEZ QUINTERO MENDOZA GONZÁLEZ LAGUADO & DE LA ROSA: STRATEGIC EXPERTISE



Camilo Martínez

**Key Figure(s):** Sebastian Celis, Camilo Martínez Beltrán, Juan Manuel de la Rosa and Juan Camilo Varón

**Established:** 1996

**Track Record:** The banking & finance team has grown significantly, advising banks, funds and corporates on financing, restructuring and securities issuance. It advised Grupo Nutresa on a landmark private financing of approximately \$2 billion, the largest of its kind in Colombia, while also handling multi-jurisdictional credit-facilities and renewable energy project financing.

**Team & Differentiation:** The practice is led by Sebastián Celis, Camilo Martínez Beltrán, Juan Manuel de la Rosa and Juan Camilo Varón, who combine extensive local and international expertise. Supported by a dynamic team of banking & finance specialists, they stand out for their strategic vision, innovative structuring and strong client relationships, ensuring agile, tailored solutions.



## M&A

### Best National Investment Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>MAPPING</b>	
<b>B.A. M&amp;A Coporate Finance</b>	José Noel Gomez, Rafael Esguerra
<b>Banca De Inversión Bancolombia</b>	Jean Pierre Serani
<b>Banicol</b>	Diego Calderón, Alejandro Jaramillo, Andrés Velasco
<b>Estrategia En Acción</b>	Alba Luz Hoyos
<b>Estrategias Corporativas</b>	Federico Márquez
<b>Exponencial</b>	Sergio Restrepo
<b>GBS Finance</b>	Jorge A. Jiménez
<b>Génesis</b>	Juan Pablo Ortíz
<b>HBI (Helm Banca de Inversion)</b>	Pablo Bickenbach
<b>Incorbank</b>	Jaime Ricaurte
<b>Inverlink</b>	Mauricio Saldarriaga
<b>Latinvestco</b>	Hugo Díaz, Miguel Reyna
<b>MD Banca de Inversión</b>	Carlos Martinez Diez, Juan Camilo Moreno
<b>Oaklins Colombia</b>	Carlo Barona, Juan Pablo Bayter
<b>Silk &amp; Co</b>	Martha Juliana Silva
<b>Structure Banca de Inversión</b>	Héctor Ulloa
<b>Sumatoria</b>	Luis Carlos Valenzuela
<b>Valor y Estrategia</b>	Mauricio Gonzalez, Mónica Fernández

## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Brigard Urrutia</b>	María Victoria Munevar, Paola Guerrero Yemail
<b>Gallo Medina Abogados</b>	Luis Hernando Gallo Medina
<b>Holland &amp; Knight</b>	Gustavo Cuberos, Enrique Gomez-Pinzon
<b>Polanía Tello Abogados</b>	Nicolás Polanía
<b>EXCELLENT</b>	
<b>CMS Rodríguez-Azuro</b>	Daniel Rodriguez, Sergio Rodriguez Azuro
<b>Rivera Andrade Estudio Jurídico</b>	Diana Rivera
<b>HIGHLY RECOMMENDED</b>	
<b>BBGS Abogados Colombia</b>	Alysson Andrea Murillo, Lorenzo Pizarro
<b>Garrigues Colombia</b>	Francisco Noguera
<b>Hidvegi &amp; Betancourt Consultores S.A.S.</b>	Susana Hidvegi, Paula Betancourt
<b>Philippi Prietocarribosa Ferrero DU &amp; Uriá</b>	Felipe Cuberos, Nicolas Tirado
<b>Posse Herrera Ruiz</b>	Juan Pablo Bonilla, Pablo Sierra
<b>UVP&amp;A Legal</b>	Luis Guillermo Velez
<b>RECOMMENDED</b>	
<b>AGM Abogados</b>	Luis José Abril Cruz
<b>Pérez-Llorca Colombia</b>	David Ricardo Araque-Quijano
<b>Rueda Mantilla Abogados</b>	Hernando Rueda, David Rueda
<b>Torrado Angarita &amp; Pinzón Abogados</b>	Juan Pablo Pinzón

### POLANIA TELLO ABOGADOS: EXPERT SOLUTIONS FOR RESTRUCTURING CHALLENGES



Key Figure(s): Nicolás Polanía Tello  
Established: 2025

Nicolás Polanía Tello

**Track Record:** Polanía Tello is a newly founded boutique law firm focused on restructuring and insolvency. The firm advises debtors, creditors and investors on reorganization, liability restructuring, liquidation proceedings, distressed M&A, and cross-border insolvency. Its practice combines legal, financial and business expertise to deliver strategic, efficient and results-driven solutions.

**Team & Differentiation:** The team stands out thanks to a blend of technical insolvency expertise and a strong business-oriented approach. Led by founder Nicolás Polanía, it provides strategic guidance across pre-insolvency and insolvency processes. An ability to merge legal insight with economic analysis positions Polanía Tello as trusted advisors in high-stakes restructurings.

## STARTUPS & VENTURE CAPITAL

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>EXCELLENT</b>	

<b>Arrubla Devis</b>	Rafael McCausland Echeverry, Elizabeth Jiménez Villegas
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<b>Brigard Urrutia</b>	Carlos Fradique-Méndez, Luis Gabriel Morcillo, José Francisco Mafla
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<b>Due Legal</b>	Nicolás Becerra Cardona, Natalia Chavarro Bocanegra, Felix Hernández Sagbini
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<b>Legalnova</b>	Fabian Acosta, Daniel Acosta
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<b>Phylo Legal</b>	Camilo Gómez
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### HIGHLY RECOMMENDED

<b>BBGS Abogados Colombia</b>	Myriam Montenegro
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<b>Doclick</b>	Sara Bustamante
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<b>GodoyHoyos_GOH</b>	Catalina Hoyos
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<b>Leancase</b>	Catalina Quintana
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<b>Martínez Quintero Mendoza González Laguado &amp; De La Rosa</b>	Andrés González, María Claudia Martínez, Camilo Martínez Beltrán, Diana Zuleta
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<b>Olartemoure</b>	Juan Moure, Carlos Olarte
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<b>Pérez-Llorca Colombia</b>	Daniel Londoño-Pinzón, Adriana Moreno
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**CORPORATE TAX****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Brigard Urrutia</b>	Daniel Duque Estévez, Andrés Hernandez, Catalina Jaramillo
<b>GodoyHoyos_GOH</b>	Catalina Hoyos, Juan Pablo Godoy
<b>Lewin &amp; Wills</b>	Alfredo Lewin
<b>Martínez Quintero Mendoza González Laguado &amp; De La Rosa</b>	Cesar Cermeño, Laura Galeano, Andrés González
<b>Pérez-Llorca Colombia</b>	Carolina Bobillier, Alvaro Andres Díaz, Mauricio Piñeros-Perdomo, Alejandro Sanabria
<b>Posse Herrera Ruiz</b>	Juan Camilo De Bedout, Jaime Enrique Gómez, Juan Guillermo Ruiz, María Paula Sánchez
<b>EXCELLENT</b>	
<b>Baker McKenzie</b>	Ciro Meza Martínez
<b>Philippi Prietocarrizosa Ferrero DU &amp; Uría</b>	Martin Acero, Héctor Ramírez, Carolina Rozo
<b>HIGHLY RECOMMENDED</b>	
<b>Dentons Cárdenas &amp; Cárdenas</b>	Camilo Cortés, Ernesto Lopez, Carmen Sanabria
<b>Esguerra JHR</b>	Julián Jiménez Mejía, Jairo Alberto Higuita, Carlos Rodríguez, Andrés Luna
<b>Garrigues Colombia</b>	Monica Bolaños, Camilo Zarama
<b>Sanintrivas</b>	Laura Sanint
<b>RECOMMENDED</b>	
<b>Cañón Thompson</b>	Carolina Cañon, Eric Thompson
<b>CMS Rodríguez-Azúero</b>	Santiago Arbouin
<b>Cuatrecasas</b>	Jaime Vargas Cifuentes
<b>EY Colombia</b>	Margarita Salas
<b>Holland &amp; Knight</b>	Juan Carlos Valencia, Rafael Lafont Castillo, Gustavo Pardo Ardila
<b>KPMG Colombia</b>	Ricardo Ruiz
<b>Lloreda Camacho</b>	Juan Fernando Díaz, Ignacio Santamaría
<b>MPV Abogados &amp; Cía</b>	Mauricio Plazas
<b>Montaña Consultores Asociados</b>	Andrea Monsalve, Magda Montaña

<b>Quiñones Cruz</b>	Lucy Cruz de Quiñones, Antonio Quiñones
<b>Osman &amp; Rodriguez Abogados</b>	Pedro Pablo Osman
<b>Paniagua &amp; Tovar Abogados</b>	Carol Caita, Jorge Paniagua, Mario Tovar
<b>Parra Rodríguez Abogados</b>	María Margarita Parra, Alvaro Parra Gomez
<b>Pinilla González &amp; Prieto</b>	Viviana Africano Franco
<b>PwC Colombia</b>	Carlos Lafaurie
<b>Rodríguez Bravo Abogados</b>	Sebastian Rodriguez Bravo
<b>Rueda Mantilla Abogados Asociados</b>	Hernando Rueda Amorocho
<b>Santiago Meza Abogados &amp; Asesores</b>	David Martinez, Santiago Meza Mafla

### VALUABLE PRACTICE

<b>Aroca Vives Abogados</b>	Felipe Aroca
<b>Avila Toro</b>	Juan Sebastián Ávila Toro
<b>Brick Abogados</b>	Juan Manuel Idrovo
<b>CMM Abogados</b>	Juan Pablo Suarez
<b>Contexto Legal</b>	Federico Escobar B.
<b>De Guzmán Márquez</b>	Juan Pablo De Guzmán, Catalina Márquez
<b>Deloitte Legal</b>	Diego Franco
<b>DRET Legal</b>	Diego Velandia
<b>Due Legal</b>	Nicolás Becerra Cardona, Felix Hernández Sagbini
<b>Forvis Mazars</b>	Andrés Cortés
<b>Franco Murgueitio &amp; Asociados</b>	Luis Hernando Franco Murgueitio
<b>Gamboa, García, Roldán &amp; Co</b>	Juanita Castro, Francisco de Luque
<b>Jimenez Duarte Asociados</b>	Oscar Jiménez Duarte
<b>LLP – Latam Law Partners S.A.S</b>	Massimiliano Castellari, Carlos Delgado, Giacomo Savatoni
<b>Russell Bedford Colombia</b>	Olga Tapias, Alexandra Arbeláez
<b>Serrano Martínez CMA</b>	Sebastián Correa



## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Brigard Urrutia</b>	Paula Camacho, Daniel Duque, Sergio Michelsen
<b>Cañón Thompson</b>	Carolina Cañon, Eric Thompson
<b>Posse Herrera Ruiz</b>	Jaime Enrique Gómez, Juan Guillermo Ruiz
<b>EXCELLENT</b>	
<b>Aroca Vives Abogados</b>	Felipe Aroca, María Helena Jiménez
<b>Dentons Cárdenas &amp; Cárdenas</b>	Eduardo Cárdenas Caballero
<b>GodoyHoyos_GOH</b>	Juan Pablo Godoy
<b>Lewin &amp; Wills</b>	Luz Clemencia Alfonso, Alfredo Lewin
<b>Philippi Prietocarrizosa Ferrero DU &amp; Uría</b>	Martin Acero
<b>HIGHLY RECOMMENDED</b>	
<b>Baker McKenzie</b>	Juan David Velasco
<b>BBGS Abogados Colombia</b>	Luis Felipe Barrios, Monica Serrano
<b>Martínez Quintero Mendoza González Laguado &amp; De La Rosa</b>	Andrés González
<b>Pérez-Llorca Colombia</b>	Mauricio Piñeros-Perdomo
<b>RECOMMENDED</b>	
<b>Cañón Asociados</b>	Carlos Andrés Cañón
<b>Esguerra JHR</b>	Jairo Higuita Naranjo, Julián Jiménez Mejía, Bibiana Buitrago Duarte
<b>Parra Rodríguez Abogados</b>	Alvaro Parra Gomez
<b>Santiago Meza Abogados &amp; Asesores</b>	Santiago Meza Mafla

## AUDITING

### Best Law Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
<b>Amézquita &amp; Cía</b>	Vivian Amezquita
<b>Auren Colombia</b>	Raúl Alberto Menco Vargas
<b>Baker Tilly Colombia</b>	Ricardo Vásquez Bernal
<b>BDO Colombia</b>	Diego Fernando Quijano Vivas
<b>Castro Auditores</b>	Aldemar Castro
<b>Crowe Colombia</b>	Oscar L. Villarruel
<b>Deloitte Colombia</b>	Carlos Mazo
<b>EY Colombia</b>	María Elisa Badel Contreras
<b>Grant Thornton Colombia</b>	Jose de Jesús Hernández Herrera
<b>KPMG Colombia</b>	Rodrigo Rivera
<b>Forvis Mazars Colombia</b>	Edwin Franco Arevalo, Andrés Camilo Hernández Ovalle, Vivian Paola Mariño, Carlos Andrés Molano, José Manuel Trujillo López
<b>Moore Colombia</b>	Heyman Gil
<b>PwC Colombia</b>	Diego Henao
<b>RSM Colombia</b>	Victor M. Gomez
<b>Russell Bedford</b>	Carlos A Linares Vargas
<b>UHY Colombia</b>	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)
<b>LEADING</b>	
<b>1 Bustamante Fabara</b>	Jesús Beltrán, Diego Ramírez, Jose Rafael Bustamante, Juan Felipe Bustamante, Francisco Bustamante
<b>Pérez Bustamante &amp; Ponce (PBP)</b>	Bruno Pineda Cordero, Pedro Manuel Pérez, Carmen Simone Lasso, Roxana Aguirre
<b>2 Flor Bustamante Pizarro &amp; Hurtado</b>	Mario Alejandro Flor, Roque Bustamante
<b>Lexvalor Abogados</b>	Daniela Irigoyen, Margoth Chiriboga, Gabriela Guzmán, Mariela Moreno
<b>EXCELLENT</b>	
<b>AVL Abogados</b>	Rodrigo Borja, Jorge Alfonso Cevallos
<b>Heka Law Firm</b>	Santiago Albán, Andrés Terán
<b>Noboa, Peña &amp; Torres Abogados</b>	Patricio Peña Romero, Francisco Larrea, Margarita Vélez
<b>HIGHLY RECOMMENDED</b>	
<b>Corralrosales</b>	Xavier Rosales
<b>Dentons Paz Horowitz</b>	Rocío Córdova, Gabriel Solis
<b>Pino Elizalde Abogados</b>	Daniel Pino Arroba, Melissa Trujillo
<b>Profilegal Cia</b>	Juan Carlos Peralvo, Gabriel Alejandro Pesantez Izquierdo, María Dolores Padilla Escalante, Camila Sosa
<b>Robalino</b>	Javier Robalino, Martín Pallares, Daniel Robalino, Rafael Serrano
<b>Spingarn</b>	Diego Armas, Andrés Narvaez, Sebastián Saá
<b>RECOMMENDED</b>	
<b>Apolo Abogados</b>	Rafael Balda Santistevan
<b>CCB Abogados</b>	Daniela Cevallos Casals
<b>Coronel &amp; Pérez Abogados</b>	Octavio Rosselli
<b>Gonzalo Córdova Abogados</b>	Esteban Córdova, Patricio Maldonado

## Analysis

### BUSTAMANTE FABARA: TOP FINANCIAL INSTITUTIONS ADVISOR



**Key Figure(s):** Jesús M. Beltrán, Diego Ramírez, José Rafael Bustamante C., Juan Felipe Bustamante and Francisco Bustamante

**Established:** 2022

**Track Record:** Bustamante Fabara's pool of legal experts has wide international and local experience advising top financial institutions as well as multinational and local banks and other companies. The firm's deep regulatory knowledge has earned it a reputation as a trusted advisor in Ecuador. Among the key issues successfully addressed by the team are cross-border lending, project finance, bond issuance, mergers and debt restructuring.

**Team & Differentiation:** Bustamante Fabara has a proven track record of delivering innovative, impactful solutions and aligning legal strategies with global best practices and client objectives. It is the go-to firm for top financial institutions such as Bank of America, Goldman Sachs, CAF – Development Bank of Latin America and the Caribbean, IDB Invest and the International Finance Corporation (IFC).

### AVL ABOGADOS: LEGAL SOLUTIONS FOR FINANCIAL RESOURCES



Rodrigo Borja

**Key Figure(s):** Rodrigo Borja and Jorge Cevallos

**Established:** 1974

**Track Record:** AVL Abogados is a full-service law firm specializing in legal solutions across highly regulated and competitive industries. Each strategy delivered is commercially effective, legally robust and firmly rooted in ethical principles. Its client portfolio includes local and international institutions and companies. Building meaningful connections with clients and their businesses is a point of pride for the firm.

**Team & Differentiation:** The firm is renowned for its flexible and pragmatic approach. Rodrigo Borja has experience in negotiation consulting, project financing and trust structures. He has counseled mining companies on implementing project financing through complex structures involving banks and investment funds, among others. Jorge Cevallos focuses on the acquisition, structuring and management of financial resources.

### LEXVALOR: VALUE-DRIVEN RESULTS



Daniela Irigoyen

**Key Figure(s):** Daniela Irigoyen, Margoth Chiriboga, Gabriela Guzmán and Mariela Moreno

**Established:** 2005

**Track Record:** Lexvalor has established a strong foothold in Ecuador's banking and finance sector by advising leading financial institutions, such as Fideval, Fiducuador, Banco Internacional, Banco Pichincha and Citibank N.A. Ecuador Branch. In the M&A arena, the firm has strengthened its reputation thanks to a solid track record in major domestic and cross-border deals.

**Team & Differentiation:** The firm provides innovative and cost-efficient solutions. Renowned in the market for its professionalism and proactive approach, the team combines deep legal expertise with a strategic, business-oriented perspective to craft effective, risk-mitigated outcomes which are value-driven. It serves as a trusted advisor for navigating intricate regulations, ensuring clients are well-placed for long-term growth.

### ROBALINO ABOGADOS: TOP-TIER LEGAL SERVICES



Martín Pallares

**Key Figure(s):** Javier Robalino, Martín Pallares and Rafael Serrano

**Established:** 2015

**Track Record:** The firm advises on a broad spectrum of corporate and commercial matters, including real estate, labor and mining, with a particular emphasis on large-scale and complex transactions, such as cross-border mergers and acquisitions. It is also recognized for its expertise in fintech and corporate/tax, offering effective strategies in both tax operations and tax litigation.

**Team & Differentiation:** Robalino's client portfolio includes national and multinational companies seeking top-tier legal services. The firm is dedicated to upholding the highest compliance standards, ensuring that the clients remain fully aligned with their own legal and corporate obligations. Martín Pallares is a key transaction player, covering sectors such as oil, agriculture and construction.



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)
<b>LEADING</b>	
<b>1 Pérez Bustamante &amp; Ponce (PBP)</b>	Juan Gabriel Reyes, Carmen Simone, Juan Francisco Carrasco, María Rosa Guerra, José Proaño, Nicolás Maldonado
<b>2 Lexvalor Abogados</b>	Carlos Coronel, Paola Gachet, Pablo Arias, Víctor Chiriboga, Danny Espinosa, Ana Belén Cadena
<b>EXCELLENT</b>	
<b>Almeida Guzmán Asociados</b>	Diego Almeida, Andres Alvarez
<b>Andersen Tax &amp; Legal</b>	Mauricio Durango, Pablo Guevara, Mario Orellana
<b>Bustamante Fabara</b>	Diego Pino, José Carlos Bustamante
<b>Ecija GPA</b>	Paola Robalino, Édgar Méndez, Santiago Vega
<b>Corralrosales</b>	Andrea Moya
<b>Estudio Jurídico Prado</b>	Mario Prado
<b>Spingarn</b>	Diego Armas, Andrés Narvaez
<b>HIGHLY RECOMMENDED</b>	
<b>Flor Bustamante Pizarro &amp; Hurtado</b>	José Cisneros, Juan Carlos Peñafiel
<b>Noboa, Peña &amp; Torres Abogados</b>	Patricio Peña, Verónica Zambrano, Camila González Gutiérrez
<b>Robalino</b>	Emilio Aguayo, Romina Sánchez, Diana Guerrero
<b>RECOMMENDED</b>	
<b>1 Apolo Abogados</b>	Carlos Andres Arosemena
<b>Dentons Paz Horowitz</b>	Carmen Crespo, Sara Romero, Jorge Paz Durini
<b>Gallegos Valarezo &amp; Neira</b>	Edgar Neira

**Heka Law Firm**

Jose Manuel Albornoz

**Izquierdo & Castro**

Marjorie Castro, Denisse Izquierdo, Kléber Izquierdo

**MGR Abogados & Auditores**

Santiago Muñoz, Franklin Robles

**Pino Elizalde Abogados**

Daniel Pino, Emilio Dávila

**Sánchez, García Y Asociados**

René Francisco Sánchez García

**Solines & Asociados**

Nicole Saltos

**2 CCB Abogados**

Carlos Julio Balseca

**Census**

John Arias Izquierdo

**PwC**

César Ortiz, Elizabeth Grijava

**SRF Law Firm (Suárez & Rivas Abogados)**

Andrés Rivas Fárez, Manolo Suárez Tapia

**TLA Tax & Legal Advisors**

Gustavo Ortega Illingworth

**Tobar ZVS**

Iván García, Bernardo Tobar

**BUSTAMANTE FABARA:  
TAX REFUNDING SPECIALISTS**

**Track Record:** The tax law team has merged with the accounting and finance practices to better serve the needs of clients. The firm stands out for its high level of success in administrative and contentious procedures. Furthermore, the tax practice is distinguished by its specialization in internal taxes, sectional taxes, foreign trade, tax planning, administrative, judicial, oil, banking and investment procedures.

Key Figure(s): Diego Pino and Juan Carlos Bustamante  
Established: 2022

**Team & Differentiation:** The team delivers counsel in all aspects of tax law and has a success rate of over 95% in tax refund proceedings. Its client portfolio includes big global names such as Abbott, Pfizer and Pepsico, in addition to national and multinational enterprises, including private and publicly traded companies, as well as high-net-worth individuals. Partner Diego Pino is known for his precision advice in complex cases.

**LEXVALOR:  
SHAPING ECUADOR'S TAX LANDSCAPE**

Carlos Coronel

Key Figure(s): Carlos Coronel, Carlos Gachet, Pablo Arias, Víctor Chiriboga, Danny Espinosa and Ana Belén Cadena

Established: 2005

**Track Record:** The Tax division is admired for its commitment to ethical excellence and for maintaining a distinguished client base. In 2024, the firm secured favorable outcomes in every case brought before the courts. Of note, the division has unified its five core practice areas: local and international tax advisory, litigation and claims, transfer pricing, accounting and foreign trade (customs).

**Team & Differentiation:** The team has a high level of specialization in tax matters, covering international taxation, tax litigation, tax advisory and administrative procedures, as well as government contracting and public policy development. Carlos Coronel is a founding partner of Lexvalor Abogados' Tax Division. The corporate tax team has played a key role in shaping Ecuador's taxation landscape.

# PERU

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## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE (S)
<b>LEADING</b>	
<b>Echecopar</b>	Marco Alarcon, Pablo Berckholtz, Juan Carlos de los Heros, Alonso Miranda
<b>Garrigues</b>	Sergio Amiel, Óscar Arrús, Jose Francisco Meier, Diego Harman, Thomas Thorndike
<b>Miranda &amp; Amado</b>	Juan Luis Avendaño C., Rafael Corzo, José Miguel Puiggros, Alvaro Del Valle, Lisbeth Benavides, Gabriel Boucher, Maria Fernanda Tamayo, Antonella Tirado
<b>Payet, Rey, Cauvi, Pérez Abogados</b>	José Antonio Payet, José Cúneo, Eduardo Vega, Giovanna García, Susan Castillo, Juan Antonio Egüez, Alfredo Chan, Gustavo Yokoo
<b>Rodrigo, Elías &amp; Medrano Abogados</b>	Jean Paul Chabaneix, Fernando Molina, Luis Enrique Palacios, Juan Diego De Vinatea, Nydia Guevara, Nicolás Cornejo, José Villafuerte
<b>EXCELLENT</b>	
<b>DLA Piper Perú</b>	Sergio Barboza, Ricardo Escobar, Reyna Silva Santisteban, Juan Carlos Ramírez, Nelly Espinoza, Farah Torres
<b>Hernández &amp; Cía. Abogados</b>	Juan Luis Hernández, José Manuel Abastos, José Goyburu, Brendan Oviedo
<b>Philippi Prietocarrizosa Ferrero Du &amp; Uría</b>	Ronald Fernández Dávila, Antonio Guarniz, Rafael Puiggros
<b>Rebaza, Alcázar &amp; De Las Casas</b>	Rafael Alcázar, Alberto Rebaza, Luis Miguel Elías, Daniel González, Maite Colmenero
<b>HIGHLY RECOMMENDED</b>	
<b>1 CMS Grau</b>	Juan Carlos Escudero Velando, Juan José Hopkins, Miguel Viale
<b>Estudio Muñiz</b>	Carlos Arata, Rocío Izquierdo, Guillermo Flores
<b>Rubio Leguía Normand</b>	Andrés Kuan-Veng, Luis Ernesto Marín
<b>2 BBGS Saco-Vertiz &amp; Landerer Abogados (Perú)</b>	Maritza Guerrero, Eduardo Landerer Sanchez, Carlos Saco-Vertiz
<b>Benites Vargas &amp; Ugaz Abogados</b>	Jeanette Sofía Aliaga Farfán
<b>Cuatrecasas</b>	Aldo Reggiardo, Kiomi Osorio
<b>Damma Legal Advisors</b>	Álvaro Castro, Juan José Cárdenas, Fernando Ocampo
<b>Estudio Olaechea</b>	Jesús Matos, Carlo Viacava
<b>EY Law</b>	Mercedes Fernández, María Sabogal
<b>Lazo Abogados</b>	Jorge Lazo

## RECOMMENDED

<b>Arbe Abogados</b>	César Arbe, Diego Torres, Cristina Speicher
<b>CCO Legal Advisors</b>	Álvaro Carrera, Claudio Cruces, Luis Orrego
<b>De Bracamonte Haaker Castellares</b>	Christian Castellares, Ricardo Haaker
<b>Dentons Perú</b>	Julio Gallo, Ignacio López de Romaña
<b>Estudio Llona &amp; Bustamante Abogados</b>	Úrsula Cortés Gutiérrez, Juan Prado Bustamante
<b>GSA Legal</b>	Shirley Cárdenas, Luis Gastañeta Alayza, Alfonso Tola
<b>Hundskopf &amp; García Nores Abogados</b>	Alan García Nores
<b>Porto legal</b>	Francisco Galvez, Jessica Valdivia
<b>Valderrama Abogados</b>	Erick Valderrama, Manue Vargas
<b>Vodanovic</b>	Ljubica Vodanovic, María del Carmen Yuta

## CCO LEGAL ADVISORS: LEADING STRATEGIC TRANSACTIONS



**Key Figure(s):** Alvaro Carrera, Claudio Cruces and Luis Orrego

**Established:** 2019

Luis Orrego

**Track Record:** CCO Legal Advisors is composed of highly experienced professionals, committed to delivering high-quality legal services to a domestic and international clientele. The firm is distinguished for its ability to lead high-stakes transactions, implementing them efficiently and within the shortest possible time frame. It acts as a strategic partner in the ongoing growth of its clients.

**Team & Differentiation:** CCO Legal Advisors has extensive experience in numerous areas of law, such as banking & finance and corporate/M&A. The firm works closely with clients to identify their needs and requirements, proposing productive and efficient solutions and implementing them according to the specific context of each business. All solutions proposed are tailored to meet the client's particular needs.

## BANKING REGULATORY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>DLA Piper Perú</b>	Sergio Barboza, Ricardo Escobar, Nelly Espinoza, Farah Torres
<b>Echecopar</b>	Pablo Berckholtz
<b>Miranda &amp; Amado</b>	Rafael Corzo
<b>Rebaza, Alcázar &amp; De Las Casas</b>	Rafael Alcázar
<b>EXCELLENT</b>	
<b>Rodrigo, Elías &amp; Medrano Abogados</b>	Jean Paul Chabaneix, Nydia Guevara, Jorge Trelles, Paul Castritius, José Villafuerte, Carolina Chipollini
<b>Vodanovic</b>	Ljubica Vodanovic, María del Carmen Yuta
<b>HIGHLY RECOMMENDED</b>	
<b>BBGS Saco-Vertiz &amp; Landerer Abogados (Perú)</b>	Eduardo Landerer Sanchez
<b>Damma Legal Advisors</b>	Álvaro Castro
<b>Hernández &amp; Cia. Abogados</b>	Juan Luis Hernández, Dario Bregante
<b>Rubio Leguia Normand</b>	Andrés Kuang Veng
<b>RECOMMENDED</b>	
<b>Estudio Olaechea</b>	Jesús Matos, Carlo Viacava
<b>EY Law</b>	Mercedes Fernández, María Sabogal
<b>Lazo Abogados</b>	Vanessa Lamac, Jorge Lazo
<b>Philippi Prietocarrizosa Ferrero Du &amp; Uría</b>	Antonio Guarniz

**PROJECT FINANCE****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Echecopar</b>	Marco Alarcón, Juan Carlos de los Heros
<b>Garrigues</b>	Óscar Arrús, Sergio Amiel, Thomas Thorndike, Diego Harman, José Francisco Meier, Victor Baca
<b>Miranda &amp; Amado</b>	Luis De Bernardis, Alberto Delgado
<b>Rodrigo, Elías &amp; Medrano Abogados</b>	Jean Paul Chabaneix, Fernando Molina, Juan Diego de Vinatea, Víctor León
<b>EXCELLENT</b>	
<b>1 DLA Piper Perú</b>	Ricardo Escobar, Carlos Nuñez, Sergio Barboza
<b>Payet, Rey, Cauvi, Pérez Abogados</b>	Juan Antonio Egúez, Giovanna García, Michelle Aramburú, Mario Lercari, Karen Angeles
<b>Rebaza, Alcázar &amp; De Las Casas</b>	Luis Miguel Elías, Maite Colmenero
<b>2 Estudio Muñiz</b>	Carlos Arata, Rocío Izquierdo, Guillermo Flores
<b>Hernández &amp; Cia. Abogados</b>	José Manuel Abastos, Brendan Oviedo, José Goyburu
<b>Philippi, Prietocarrizosa Ferrero DU &amp; Uria</b>	Ronald Fernández Dávila
<b>HIGHLY RECOMMENDED</b>	
<b>CMS Grau</b>	Juan Carlos Escudero, Miguel Viale
<b>Cuatrecasas</b>	Aldo Reggiardo, Kiomi Osorio
<b>Rubio Leguía Normand</b>	Andrés Kuan-Veng

# FINTECH

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Damma Legal Advisors</b>	Álvaro Castro
<b>DLA Piper Perú</b>	Sergio Barboza, Jesús Ramos, Farah Torres, Nelly Espinoza, José Miguel Sáenz
<b>Vodanovic</b>	Ljubica Vodanovic, María del Carmen Yuta
<b>EXCELLENT</b>	
<b>1 Miranda &amp; Amado</b>	Gabriela Dañino, Juan Luis Avendaño, Rafael Corzo, Antonella Tirado
<b>Rebaza, Alcázar &amp; De Las Casas</b>	Rafael Alcázar, Alexandra Orbezo
<b>Rodrigo, Elias &amp; Medrano Abogados</b>	Nydia Guevara, Eduardo López, José Villafuerte, Carolina Chipollini, Claudia Martinez
<b>2 Porto Legal</b>	Jose Miguel Porto
<b>HIGHLY RECOMMENDED</b>	
<b>CMS Grau</b>	Juan José Hopkins
<b>Cuatrecasas Peru</b>	Diego Carrión, Kiomi Osorio
<b>Echecopar</b>	Pablo Berckholtz
<b>EY Law</b>	Mercedes Fernández, María Sabogal
<b>Lazo Abogados</b>	Vanessa Lamac
<b>Niubox</b>	Oscar Montezuma, Anita de la Piedra, Bruno Fernández de Córdova, Daniela García, David Vásquez, Fiorella Guerrero, Rommel Infante
<b>Payet, Rey, Cauvi, Pérez Abogados</b>	Susan Castillo, José Cúneo
<b>RECOMMENDED</b>	
<b>Estudio Torres y Torres Lara Abogados</b>	Alejandro Morales, Guadalupe Montenegro
<b>Lau-Tam Abogados</b>	Alfredo Lau-Tam, Rodolfo Walde, Vicente Walde, Rolando Gutiérrez
<b>Santiváñez Abogados</b>	Luis Fernando Martinot, María del Pilar Sánchez

### DAMMA LEGAL ADVISORS: INNOVATIVE, COMPREHENSIVE SOLUTIONS



Álvaro Castro

Key Figure(s): Álvaro Castro  
Established: 2019

**Track Record:** The firm provides regulatory roadmaps to innovative business models, ensuring full compliance with data-privacy standards. It advises companies in multiple industries, offering tailored guidance in diverse practice areas. Clients include fintech startups, IT companies, regulated entities, and both local and international investors navigating complex regulatory and digital challenges.

**Team & Differentiation:** The top-tier team of professionals specializes in financial and entrepreneurship law, providing clients with optimal strategies to help their businesses thrive. The firm maintains strategic partnerships with US and Latin American law firms to offer comprehensive solutions for various transactions.

### DLA PIPER PERÚ: COMPREHENSIVE BUSINESS LAW EXPERTISE



Sergio Barboza

Key Figure(s): Sergio Barboza, Jesús Ramos, Farah Torres, Nelly Espinoza and José Miguel Sáenz  
Established: 2005

**Track Record:** DLA Piper Perú advises a broad spectrum of national and international companies on corporate and civil law. The firm boasts extensive experience in establishing investment funds, private equity, and venture capital operations. The team has a deep understanding of financial transactions and banking regulations.

**Team & Differentiation:** The multidisciplinary team of seasoned partners skillfully manages all facets of corporate law. The firm's leading Latin America financial services and financial technology team represents an exclusive clientele, including commercial banks, investment banks, and multilateral agencies in domestic and international financing matters.



## RESTRUCTURING &amp; INSOLVENCY

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>CMS Grau</b>	Michelle Barclay, Victor Farro
<b>Rebaza, Alcázar &amp; De Las Casas</b>	José Jiménez, Gonzalo De Las Casas, Daniel Gonzales, Marcia Arellano, Pamela Arce
<b>Rodrigo Elías &amp; Medrano Abogados</b>	Guillermo Puelles, Hugo Silva, Jorge Trelles, Gaspar Flores, Sabrina Montoya, Renzo Rossi, José Villafuerte, Jacques D'Auriol
<b>Santiváñez Abogados</b>	Fernando Martinot, Yanira Becerra
<b>EXCELLENT</b>	
<b>1 Miranda &amp; Amado</b>	Renzo Agurto, Rafael Corzo, Roberto MacLean, Lisbeth Benavides, José Enrique Fernández
<b>2 De Bracamonte Haaker Castellares</b>	Gonzalo De Bracamonte Melgar
<b>Estudio Muñiz</b>	Anthony Lizárraga, Guido Muñiz
<b>Philippi, Prietocarrizosa Ferrero DU &amp; Uria</b> Alfonso Pérez-Bonany	
<b>HIGHLY RECOMMENDED</b>	
<b>BBGS Saco-Vertiz &amp; Landerer Abogados</b>	Eduardo Landerer Sánchez, Carlos Saco-Vértiz, Víctor Tapia
<b>Echecopar</b>	Pablo Berckholtz
<b>RECOMMENDED</b>	
<b>DLA Piper Perú</b>	Fernando Lafranco, Sergio Barboza, Ricardo Escobar
<b>DPP Abogados</b>	Francisco José Barrón
<b>Estudio Olaechea</b>	Martín Serkovic
<b>Hernández &amp; Cia. Abogados</b>	Alfredo Filomeno, Jose Goyburu, Gerardo Guzmán
<b>Payet, Rey, Cauvi, Pérez Abogados</b>	José Cúneo, Juan José Cauvi
<b>Rubio Leguía Normand</b>	Andrés Kuan-Veng

**SANTIVÁÑEZ ABOGADOS:**  
TOP CORPORATE AND FINANCIAL ADVICE

Fernando Martinot

Key Figure(s): Fernando Martinot

Established: 1964

**Track Record:** The practice focuses on complex local and international corporate and financial transactions, including M&A, project development and financing, structured financing, corporate consulting, restructuring, labor and real estate. Clients benefit from specialist guidance tailored to the demands of today's dynamic and globalized business environment.

**Team & Differentiation:** The team consists of more than 50 specialist lawyers. Fernando Martinot stands out for his more than two decades of expertise in corporate law, M&A, financial restructuring and insolvency, corporate governance and as an independent director. He is known for providing strategic perspective on transaction structuring, legal due diligence and contract negotiation.

**CMS GRAU:**  
HIGH-STAKES TRANSACTION ADVISORY

Michelle Barclay

Key Figure(s): Michelle Barclay and Victor Farro

Established: 1934

**Track Record:** CMS Grau has extensive experience in M&A transactions, debt refinancing, insolvency proceedings and negotiating reorganization plans. It counsels companies across multiple sectors, including mining, retail, construction, finance and energy. Notable cases include Doe Run, Gasoducto Sur Peruano and Savar.

**Team & Differentiation:** The team is trusted by multinational corporations, financial institutions and private equity investors to guide them through high-stakes transactions. Its professionals have been working on highly significant international cases in recent years. Michelle Barclay specializes in local and international restructuring and insolvency, corporate bankruptcy and liquidation, as well as buyouts and receivership.

## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Rodrigo Elías &amp; Medrano Abogados</b>	Lourdes Castillo, José Chiarella, Alex Cordova, Mariella De la Torre, Raúl Hidalgo, Gonzalo La Torre, Alex Morris, José Talledo, Tullio Tartarini
<b>Zuzunaga &amp; Asereto Abogados</b>	Fernando Zuzunaga, Juan José Asereto, Lorgio Moreno, Luciana Yanez, Socorro Nuñez, Tania Albaracín, Manuel Carrión Camayo
<b>2</b> <b>Hernández &amp; Cía. Abogados</b>	Milagros Bustillos, Luis Hernandez, Leonardo Lopez
<b>Philippi, Prietocarrizosa Ferrero DU &amp; Uria</b> Carlos Moreano, Milagros Pastor, Dante Sanguinetti, Walker Villanueva	
<b>EXCELLENT</b>	
<b>1</b> <b>Damma Legal Advisors</b>	Walther Belaúnde, Iván Chu, Rocio Liu
<b>Estudio Muñiz</b>	Fernando Castro Khan, Luis García, Daniel Ono Hirata, Jorge Otoya, Frezzia Saavedra
<b>EY Peru</b>	Álvaro Arbulú, Humberto Astete, David De la Torre, Manuel Rivera, Edwin Sarmiento, Fernando Tori
<b>Rebaza, Alcázar &amp; De Las Casas</b>	Maite Colmenero, César Luna Victoria, Camilo Maruy, Roberto Polo
<b>Rubio Leguía Normand</b>	Jorge Dávila, Luisa Godomar
<b>2</b> <b>CMS Grau</b>	Rolando Cevasco, César Dávila, Yessica Manzur, Carlos Chirinos
<b>Echecopar</b>	Rolando Ramirez-Gaston
<b>Gálvez &amp; Dolorier Abogados</b>	José Gálvez, Martín Mantilla Hidalgo, Silvia Muñoz Salgado
<b>Gálvez Risso Zegarra &amp; Asociados</b>	Karen Alegria, Christian Cáceres, Ramón Gálvez, Carolina Risso, Carlos Zegarra
<b>Miguel Mur Abogados</b>	Miguel Mur
<b>Miranda &amp; Amado</b>	Pablo Sotomayor
<b>Payet, Rey, Cauvi, Pérez Abogados</b>	Vanessa Watanabe
<b>PwC Peru</b>	Daniela Comitre, Orlando Marchesi, Gino Menchola, Miguel Puga, Sergio Vega-León
<b>HIGHLY RECOMMENDED</b>	
<b>1</b> <b>Cuatrecasas</b>	Juan Pablo Porto
<b>DLA Piper Perú</b>	Erik Lind, Jesús Ramos
<b>Garrigues</b>	Javier De la Vega
<b>2</b> <b>BZ Estudio Tax &amp; Legal</b>	Patricia Pretel, David Zamora
<b>De Bracamonte Haaker Castellares</b>	Cristina Chang, Raul Aguinaga
<b>Deloitte Peru</b>	Gustavo Lopez-Ameri
<b>Picón &amp; Asociados</b>	Oscar Picón, Jorge Bravo, Jorge Luis Picón



## RECOMMENDED

<b>Amprimo, Flury, Barboza &amp; Rodríguez Abogados</b>	Eduardo Joo
<b>BDO Perú</b>	Julio Pino, Pilar Rojo
<b>Benites Vargas &amp; Ugaz Abogados</b>	Eduardo Rojas
<b>CPB Abogados</b>	German Carrera Rey, Cecilia Muñoz
<b>DS Casahierro Abogados</b>	Percy Castle, Augusto Millones
<b>Estudio Olaechea</b>	Michael Morales
<b>Grant Thornton</b>	Juan Carlos Basurco
<b>GSA Legal</b>	Alfredo Gastañeta, Jose Ruiz
<b>KPMG Peru</b>	Carlos Cardenas, Roberto Casanova-Regis, Frida Llanos, Carlos Rodriguez, María Julia Saenz, Ahmed Vega
<b>Osterling Abogados</b>	José Del Castillo
<b>Salazar &amp; Zuñiga Abogados</b>	Mariel Meza Rodríguez, Laura Pichihua Vegas, Rafael Salazar Mendoza
<b>Tres R Tax</b>	Rossana Rodriguez
<b>Vega &amp; Abogados</b>	Jaime Escribens
<b>Zegarra LLC Abogados</b>	Juan Carlos Zegarra, Evelyn Yauri

## VALUABLE PRACTICE

<b>Arbe Abogados</b>	Alejandra Pinao
<b>BBGS Saco-Vertiz &amp; Landerer Abogados (Perú)</b>	Jaime Sabat
<b>Dentons Perú</b>	Andrea Madueño
<b>EBS Abogados</b>	David Bravo Sheen
<b>Gomez &amp; Yagi Asociados</b>	Luis Gonzalez, Miguel Yagi, Piero Yacarini, Dante Acuña
<b>Miró Quesada &amp; Miranda Abogados</b>	Rodolfo Miranda, Gustavo Miró Quesada
<b>Robles Ibazeta Consultores</b>	Daniel Robles, Alonso Tarazona
<b>Santiváñez Abogados</b>	Guillermo Auler, Milagros Fernandez, Luisa Peralta
<b>TGS Sarrio &amp; Asociados</b>	José Luis Sarrio, Andrés Ropert, Ana María Castillo, Hernán Vásquez, Waldir Jacay, Yeni Rodríguez, Jaime Narvaez, Jackelyne Bartolo, David Herrera
<b>Torres y Torres Lara Abogados</b>	Indira Navarro Palacios
<b>Vargas Pareja Abogados &amp; Consultores</b>	Anahi Ramirez, Alberto Vargas Pareja

## Analysis

### CPB ABOGADOS: STRATEGIC PARTNER IN COMPLEX TRANSACTIONS



Cecilia Muñoz

**Key Figure(s):** Cecilia Muñoz and German Carrera

**Established:** 1999

**Track Record:** CPB Abogados has amassed over of 25 years' experience in corporate and fiscal law. Expertise covers complex corporate transactions, due diligence processes, tax planning and structuring, and wealth management. They have been involved in large-scale local and cross-border transactions.

**Team & Differentiation:** CPB Abogados' professionals offer high quality services according to the particularities required by sectors such as real estate, transportation, logistics, and consulting. The team's extensive experience allows them to build solid relationships with clients, becoming their strategic partner.

### ZEGARRA LLC ABOGADOS: HIGH LEVEL OF EXPERTISE AND RECOGNITION



Juan Carlos Zegarra

**Key Figure(s):** Juan Carlos Zegarra and Evelyn Yauri

**Established:** 2024

**Track Record:** Founded in 2024, this boutique leverages over 25 years of partner experience in corporate taxation. The firm specializes in tax and corporate law, providing strategic advisory and consultancy services to guide clients through their most complex and sophisticated matters.

**Team & Differentiation:** The firm provides legal services to local and international companies with a particular focus on key sectors like mining, oil, electricity, construction, banking, and technology. Main services include the tax and legal aspects of tax planning, consulting and defense, as well as guiding companies on stability or investment agreements with the Peruvian State.

### EBS ABOGADOS: TAILORED ADVISORY, HIGH-CALIBER CLIENTELE



David Bravo Sheen

**Key Figure(s):** David Bravo Sheen

**Established:** 2005

**Track Record:** EBS Abogados offers tailored corporate, contractual, administrative, tax and labor advice to support business decisions. Services focus on consulting, assistance during tax and labor audits, contentious and non-contentious tax processes, and compliance reviews. Notable clients include Auna and Falabella.

**Team & Differentiation:** The firm comprises a multidisciplinary team of experts with a strong track record advising on tax, labor and corporate issues. These specialists in tax matters leverage their extensive prior experience, gained while serving major corporate groups and leading auditing organizations, to provide clients with best-in-class tax advice

### GÁLVEZ RISSO ZEGARRA & ASOCIADOS: SPECIALIST TAX AND CORPORATE SERVICES TEAM



Ramón Gálvez

**Key Figure(s):** Ramón Gálvez, Carolina Rizzo, Carlos Zegarra, Christian Cáceres and Karen Alegria

**Established:** 2015

**Track Record:** The firm focuses on delivering tax, corporate, and international trade advisory services. Their tax team specializes in transfer pricing and customs tax advisory. They cater to major local companies and affluent family businesses across diverse sectors, including aeronautics, insurance, food and beverage, and telecommunications.

**Team & Differentiation:** The tax team consists of skilled lawyers and accountants. The professionals leverage deep experience gained while working as partners at major international firms and as associates at leading local firms, specializing in tax and corporate advisory for both national and international companies.

## 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)
<b>LEADING</b>	
<b>Hernández &amp; Cía. Abogados</b>	Luis Hernández, Milagros Bustillos, Leonardo López
<b>Philippi, Prietocarribosa Ferrero DU &amp; Uria</b>	Carlos Moreano, Dante Sanguinetti, Walker Villanueva
<b>Rodrigo, Elías &amp; Medrano Abogados</b>	Alex Córdova, Alex Morris, José Chiarella, Túlio Tartarini, Mariella de la Torre, José Talledo, Raúl Hidalgo, Gonzalo La Torre, Lourdes Castillo, Sebastian Heudebert
<b>Zuzunaga &amp; Assereto Abogados</b>	Fernando Zuzunaga, Juan José Assereto, Lorgio Moreno, Luciana Yanez, Socorro Nuñez, Tania Albarracín, Manuel Carrión
<b>EXCELLENT</b>	
<b>CMS Grau</b>	Rolando Cevasco, Cesar Dávila, Yessica Manzur
<b>Damma Legal Advisors</b>	Iván Chu, Walther Belaúnde, Rocio Liu, Johana Timaná
<b>Echecopar</b>	Rolando Ramírez-Gastón
<b>EY Perú</b>	Maria Eugenia Caller, Percy Bardales, Nyryka Yangali, Evelin Linares, Melissa Lama, Priscilla Valle, David Flores
<b>Gálvez &amp; Dolorier Abogados</b>	José Gálvez, Silvia Muñoz Salgado, Martín Mantilla, Rosa Chevarría
<b>Galvez, Rocco, Zegarra &amp; Asociados</b>	Ramón Gálvez, Carolina Rocco, Carlos Zegarra, Karen Alegria, Christian Cáceres
<b>Picón &amp; Asociados</b>	Jorge Picón, Oscar Picón, Enrique Alvarado, Roxana Terrones
<b>PwC Peru</b>	Lourdes Chau
<b>Rebaza, Alcázar &amp; De Las Casas</b>	Camilo Maruy, César Luna Victoria, Roberto Polo
<b>HIGHLY RECOMMENDED</b>	
<b>Amprimo, Flury, Barboza &amp; Rodríguez Abogados</b>	Eduardo Joo
<b>Estudio Muñiz</b>	Fernando Castro, Daniel Ono, Jorge Otoya, Luis García, Frezzia Saavedra
<b>Miguel Mur Abogados</b>	Miguel Mur
<b>Miranda &amp; Amado</b>	Pablo Sotomayor
<b>Payet, Rey, Cauvi, Pérez Abogados</b>	Vanessa Watanabe, Julio César Pérez, Renzo Grández, Lisset López
<b>Rubio Leguía Normand</b>	Jorge Dávila, Luz María Pedraza
<b>RECOMMENDED</b>	
<b>BDO Perú</b>	Julio Pino, Pilar Rojo
<b>De Bracamonte Haaker Castellares</b>	Cristina Chang, Raul Aguinaga
<b>Dentons Perú</b>	Andrea Madueño
<b>Garrigues</b>	Javier De la Vega
<b>Tres R Tax</b>	Rossana Rodríguez
<b>Zegarra LLC Abogados</b>	Juan Carlos Zegarra, Evelyn Yauri
<b>VALUABLE PRACTICE</b>	
<b>Arbe Abogados</b>	Alejandra Pinao
<b>DLA Piper Perú</b>	Erik Lind, Jesús Ramos
<b>DPP Abogados</b>	Luis Alberto Arce Furuya
<b>DS Casahierro Abogados</b>	Percy Castle, Augusto Millones
<b>EBS Abogados</b>	David Bravo Sheen
<b>Estudio Llona &amp; Bustamante Abogados</b>	Jesús Guzmán Salazar
<b>Estudio Olaechea</b>	Michael Morales
<b>KPMG en Perú</b>	Maria Julia Sáenz, Carlos Rodriguez, Alfonso Tapia
<b>Osterling Abogados</b>	José Del Castillo, Gonzalo Echevarría
<b>Salazar &amp; Zuñiga Abogados</b>	Rafael Salazar, Mariel Meza, Laura Pichihua

### GÁLVEZ & DOLORIER ABOGADOS: PREMIER TEAM OF TAX ADVISORS AND LITIGATORS



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

José Gálvez

**Track Record:** Gálvez & Dolorier Abogados delivers effective strategies to address audits by tax authorities and navigate complex litigation. It offers consulting in corporate taxation, financial markets, economic groups and technology-related matters, providing guidance on tax/estate planning and tax compliance. Notable clients include Telefónica, Belcorp, and Los Portales.

**Team & Differentiation:** The firm maintains a strong competitive advantage as its team members originate from diverse backgrounds, including tax administration and full-service firms. The associates, recruited from top tax and auditing organizations, possess extensive expertise in tax planning and corporate restructuring, in addition to being skilled litigators.

## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Damma Legal Advisors</b>	Iván Chu, Rocío Liu, Johana Timaná
<b>DLA Piper Perú</b>	Fernando Lanfranco, Erik Lind
<b>EY Peru</b>	Roberto Cores, Nora Orihuela
<b>Hernández &amp; Cia. Abogados</b>	Fernando Nuñez, José Goyburu
<b>Miranda &amp; Amado</b>	Claudia Lucena, Pablo Sotomayor
<b>Rebaza, Alcázar &amp; De Las Casas</b>	Alberto Rebaza, Camilo Maruy, César Luna, Maite Colmenter, Roberto Polo
<b>Rodrigo Elias &amp; Medrano Abogados</b>	José Chiarella, Alex Morris, Braulio Delgado
<b>EXCELLENT</b>	
<b>CMS Grau</b>	Rolando Cevasco, Yessica Manzur, César Dávila, Carlos Chirinos
<b>CPB Abogados</b>	German Carrera, Juliana Llosa
<b>Deloitte</b>	Arturo Tuesta
<b>Estudio Muñiz</b>	Fernando Castro Kahn, Mauricio Olaya Nohra
<b>Philippi, Prietocarrizosa Ferrero DU &amp; Uria</b> Leysser León, Milagros Pastor, Dante Sanguinetti, Walker Villanueva	
<b>HIGHLY RECOMMENDED</b>	
<b>Ds Casahierro Abogados</b>	Percy Castle, Augusto Millones
<b>Echecopar</b>	Rolando Ramírez-Gastón
<b>Gálvez Risso Zegarra &amp; Asociados</b>	Karen Alegría, Ramón Gálvez, Carolina Risso, Carlos Zegarra
<b>GSA Legal</b>	Alfredo Gastañeta, José Ruiz
<b>Osterling Abogados</b>	José Del Castillo
<b>Payet, Rey, Cauvi, Pérez Abogados</b>	Vanessa Watanabe
<b>PwC Peru</b>	Sergio Vega
<b>Tres R Tax</b>	Poul Ponce, Rossana Rodriguez
<b>Zuzunaga &amp; Assereto Abogados</b>	Fernando Zuzunaga, Luciana Yañez, Manuel Carrion



## WEALTH MANAGEMENT

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Allié Family Office</b>	Francisco Astorne, Andrés Bayly, Daniel Bejarano, Fernando Chirinos, Federico Cúneo, Bruno Ghio, Jose Larrabure
<b>Althum Advisors</b>	Félix Segura, Pablo Lizardi, Rafael Isola, Salvador Biguria
<b>Creuza Advisors</b>	Iván Carrillo, Marco Moreno
<b>IAM Advisors</b>	Gonzalo Cortés, Jerry Feldman Diamantstein
<b>EXCELLENT</b>	
<b>1 Three Sixty Asset Management</b>	Luigi Piedra, Frank Pait, Emily Angulo, Carlos De Trazegnies, Rosa Agusta Cortes, Carlos Zambrano, José Barahona
<b>Vicctus Multi Family Office</b>	Roberto Melzi, Catalina Montt
<b>2 Faro Capital</b>	Javier Maggiolo, Alfredo Sillau
<b>Gamnic</b>	Ignacio Aguirre, Nicolás Dañino, Mario Ubillus
<b>Numa Family Office</b>	Rafael Zamora
<b>HIGHLY RECOMMENDED</b>	
<b>Liomsa Advisers</b>	Patrik Hayoz
<b>Macrowealth Management</b>	Marcos Ruiz
<b>Misti Capital</b>	Mariano Baca
<b>One Family Office</b>	Raul Del Solar Berckemeyer

### THREE SIXTY FAMILY OFFICE: DIFFERENCE-MAKING WEALTH MANAGEMENT EXPERTS



**Key Figure(s):** Luigi Piedra, Frank Pait, Carlos De Trazegnies, Mercedes Schabauer, Paula Carrillo, Emily Angulo, Mayra Zuniga and Ursula Santibáñez  
**Established:** 2017

Luigi Piedra

**Track Record:** Founded eight years ago, this independent boutique multi-family office specializes in providing high-value wealth management advice to families across Latin America, with a primary focus on the Peruvian market. The firm carefully selects leading domestic and international financial institutions to provide clients with top-tier investment platforms.

**Team & Differentiation:** The team is distinguished by the cutting-edge advice it provides on business development and the quality of its consulting relationships. It designs and manages customized investment portfolios, provide personalized tax advice, succession planning (including the creation of trusts), and assist with establishing family protocols.

### ALLIÉ FAMILY OFFICE: EXPERT WEALTH MANAGEMENT GUIDANCE



**Key Figure(s):** Francisco Astorne, Andrés Bayly, Daniel Bejarano, Fernando Chirinos, Federico Cúneo, Bruno Ghio and Jose Larrabure  
**Established:** 2019

**Track Record:** With offices in Miami and Lima, Allié Family Office offers comprehensive and personalized wealth management and tax advisory services to high-net-worth individuals and families. It is committed to providing tailored solutions designed to optimize and protect the financial legacy of clients. An approach built on trust, professional rigor and close support serves to enhance the quality of its work.

**Team & Differentiation:** The team consists of experienced wealth and financial management professionals. Bruno Ghio is a recognized leader in the industry, having formerly held the position of executive director of private banking at J.P. Morgan in New York, while Fernando Chirinos brings over 20 years' experience in wealth management and is a founding partner of Pro Wealth Asesoria Financiera.

### IAM ADVISORS: 360° WEALTH MANAGEMENT ADVISORY



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

**Track Record:** IAM Advisors is a multi-family office serving high-net-worth families. The firm meticulously selects the best financial and non-financial assets, executes tax-efficient strategies, oversees custodial relationships and monitors regulatory developments, always safeguarding the status and value of clients' assets. In addition, IAM Advisors provides expert accounting services.

**Team & Differentiation:** The wealth-management team delivers fully comprehensive and integral advisory services and carefully considers every detail to maximize results and strengthen clients' investments. The team is led by Gonzalo Cortés and Jerry Feldman. Cortés has over 25 years' experience in the financial sector, with expertise spanning private banking, corporate banking and investment banking.

## VENTURE CAPITAL & STARTUPS

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	

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<b>Damma Legal Advisors</b>	Álvaro Castro, Gabriela Cuadros
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<b>Porto Legal</b>	Jose Miguel Porto
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<b>Rebaza, Alcázar &amp; De Las Casas</b>	Alexandra Orbezo
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### EXCELLENT

<b>Estudio Muñiz</b>	Itala Bertolotti
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<b>LeiOS</b>	Augusto Cáceres, Jose Delmar
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### HIGHLY RECOMMENDED

<b>Legal Ventures</b>	Alberto Arrieta
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<b>Niubox</b>	Oscar Montezuma
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<b>Rodrigo Elías &amp; Medrano Abogados</b>	Fernando Molina, Jean Paul Chabaneix
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## TRANSFER PRICING

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 +Value</b>	Tania Quispe, Martin Ramos
<b>EY Peru</b>	Marcial García, Ricardo Leiva, José Quiroz, Dionis Arvanitakis, Julio Gamero, Cecilia Pérez, Gustavo Lora, Elida Tinoco
<b>2 Deloitte Peru</b>	Gloria Guevara
<b>PwC Peru</b>	Miguel Puga
<b>EXCELLENT</b>	
<b>1 Baker Tilly Peru</b>	Julio Cisneros
<b>Grant Thornton</b>	Juan Carlos Basurco, Kenpes Choque, Walter Ruiz
<b>KPMG en Perú</b>	Frida Llanos, Cesar Corrales, Mónica Aguilar, Vanya Gamarra, Hitomi Sakaguchi
<b>TGS Sarrio &amp; Asociados</b>	José Luis Sarrio, Andrés Ropert, Hernán Vásquez, Waldir Jacay, David Herrera
<b>TP Consulting</b>	Enrique Díaz, Ronald Huambo, Mónica Lovera, Ianfranco Ticona
<b>TPC Group</b>	Carlos Vargas Alencastre, Carlos Vargas Arango, Abigail Alayo, Luis Tuesta, Luis Castillo
<b>2 Base Firma</b>	Bruno Rojas
<b>BDO Perú</b>	Pablo Llamoca
<b>Hernandez &amp; Ugarelli</b>	Elizabeth Ugarelli, Marisol Ugarelli
<b>Navigo Peru</b>	Gustavo Macedo
<b>TPA Advisors</b>	Jorge Andrade, Joseph Duymovich, Vanessa Ladrón De Guevara, Mario Camacho
<b>HIGHLY RECOMMENDED</b>	
<b>Genius Transfer Zun</b>	Luis Vicente Calle
<b>Market Facilitators</b>	Luis Ugarelli
<b>Pkf Vila Naranjo</b>	Esteban Hilgert, Waldo Lucho Concha, Renato Vila, Emilio Vila Naranjo
<b>RSM Peru (Panex, Chacalazza &amp; Asoc.)</b>	Dennis Molina, Marisa Panex
<b>RECOMMENDED</b>	
<b>AC Globally - Alvarez, Castillo y Asociados</b>	Morgan Alvarez, Quinny Castillo
<b>Grupo Consultor EFE</b>	Jorge De la Rosa, Francisco Arballo, Oscar Cruz, Eduardo Núñez, Rocio Rodriguez, Juan Felipe Sanchez
<b>Txpricing</b>	Mariana Huertas, Andrea Huertas

## Analysis

### +VALUE: GAME-CHANGING CONSULTANTS



Tania Quispe

**Key Figure(s):** Tania Quispe and Martín Ramos

**Established:** 2017

**Track Record:** +Value is a leading transfer-pricing firm, which also focuses on taxation. The firm is in demand for its deep expertise in public-sector matters, which allows it to navigate audit processes efficiently. Adopting a disciplined approach to deals structuring, risk mitigation and tax strategies, the firm's global vision further strengthens its ability to manage risk and craft well-rounded, strategic solutions.

**Team & Differentiation:** +Value is the only Peruvian firm with two former superintendents on its team, Tania Quispe and Martín Ramos. This advantage allows it to deliver outstanding legal counsel, particularly to public sector clients. Furthermore, the team includes economists, accountants and lawyers, allowing it to offer integrated services tailored to the specific needs of each client.

### TPC GROUP: DEDICATED TO TRANSFER PRICING EXCELLENCE



Carlos Vargas Alencastre

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

**Established:** 2011

**Track Record:** TPC Group focuses on transfer pricing and the valuation of businesses and intangible assets. It is widely recognized for delivering high-quality defense strategies in tax audits. Operating in 20 countries, the firm provides a comprehensive suite of services, including country-by-country reporting, business valuations, market analysis, tax and corporate planning, in addition to guidance on international taxation.

**Team & Differentiation:** TPC Group's multidisciplinary team of transfer pricing experts including economists, lawyers, accountants, and financial managers has the expertise required to manage complex projects with precision. The firm has also invested in advanced technological and statistical resources to help organizations effectively meet the challenges of documenting and analyzing their intercompany transactions.

### TP CONSULTING: KEY PARTNER IN TRANSFER PRICING



Enrique Diaz Tong

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

**Established:** 2015

**Track Record:** TP Consulting has over two decades of experience specializing in transfer pricing, valuations and the management of derivative financial instruments. It advises companies in Peru and globally on high-profile audits aligned with OECD guidelines and supports multinational corporations in aligning their policies with the BEPS Plan. The firm has a network of 15 offices across South and Central America.

**Team & Differentiation:** The team includes multidisciplinary and multicultural professionals, who combine strong theoretical expertise with extensive practical experience. The firm has advised over 3,000 companies across a wide range of sectors, including agriculture, fishing, mining, industry, construction and finance. Enrique Diaz Tong heads the practice and has had several works on transfer pricing published.

## 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.

# URUGUAY

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## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Bergstein Abogados</b>	Domingo Pereira
<b>Ferrere</b>	Gianni Gutierrez, Isabel Laventure
<b>Guyer &amp; Regules</b>	Juan Manuel Albacete, Marcelo Marchetti, Nicolas Piaggio
<b>EXCELLENT</b>	
<b>Arcia Storace Fuentes Medina Abogados</b>	Sebastián Arcia
<b>Brum Costa Abogados</b>	Leonardo Costa Franco
<b>Hughes &amp; Hughes</b>	Miguel Rocca
<b>KPMG</b>	Luis Alberto Aisenberg Olivera
<b>Posadas</b>	Daniel González, Matías Rachetti, Raúl Vairo
<b>PwC Uruguay</b>	Mario Ferrari
<b>HIGHLY RECOMMENDED</b>	
<b>Blanco &amp; Etcheverry</b>	Agustín Etcheverry
<b>Bragard</b>	Juan Bonet
<b>Castellán Abogados</b>	Lorena Castellán
<b>Dentons Jiménez De Aréchaga</b>	Martín Montoro
<b>Hessdörfer Tax &amp; Corporate</b>	Andrés Hessdörfer
<b>Innovation Legal Tax &amp; Tech</b>	Santiago Giallorenzo, Santiago Gortari Scheck, Juan Ignacio Fraschini
<b>RECOMMENDED</b>	
<b>FBM Advisory</b>	Fabian Birnbaum
<b>Rica Consultores</b>	Ricardo Domínguez
<b>Rueda Abadi Pereira</b>	Félix Abadi, Daniel Rueda

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## AUDITING

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

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

# EUROPE

## VENTURE CAPITAL

### Best Venture Capital Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>360° Capital Partners</b>	Fausto Boni, François Tison
<b>Balderton Capital</b>	Bernard Liautaud, Daniel Waterhouse
<b>Felix Capital</b>	Frederic Court
<b>Global Founders Capital</b>	David Sainteff, Cedric Asselman
<b>High-Tech Gründerfonds</b>	Alex von Frankenberg
<b>Sequoia Capital</b>	Luciana Lixandru
<b>Serena Capital</b>	Marc Fournier, Philippe Hayat, Xavier Lorphelin
<b>SFC Capital</b>	Angelika Burawska, Joseph Zipfel, Jason Druker
<b>EXCELLENT</b>	
<b>Accel</b>	Philippe Botteri, Kevin Comolli, Sonali De Rycker
<b>Antler</b>	Christoph Klink, Fabian Rother, Martell Hardenberg
<b>BlueYard Capital</b>	Chad Fowler, Ciarán O'Leary
<b>Daphni</b>	Pierre-Eric Leibovici, Pierre-Yves Meerschman
<b>Dawn Capital</b>	Josh Bell, Norman Fiore, Haakon Overli, Evgenia Plotnikova
<b>Earlybird Venture Capital</b>	Hendrik Brandis, Christian Nagel
<b>Molten Ventures</b>	Stuart Chapman
<b>Northzone Ventures</b>	Bjørn Stray
<b>Par Equity</b>	Paul Atkinson
<b>Partech Partners</b>	Omri Benayoun, Philippe Collombel, Romain Lavault
<b>Plug and Play</b>	Omeed Mehrinfar
<b>Seedcamp</b>	Reshma Sohoni
<b>HIGHLY RECOMMENDED</b>	
<b>83North</b>	Laurel Bowden, Arnon Dinur, Gil Goren, Yoram Snir
<b>Atomico</b>	Niklas Zennström
<b>Backed</b>	Alex Brunicki, Andre De Haes, Tom Hopkins
<b>Cap Horn Invest</b>	Guillaume Dupont
<b>Creandum</b>	Johan Brenner, Fredrik Cassel, Staffan Helgesson
<b>EQT Ventures</b>	Ashley Lundström, Carl Svantesson
<b>Generation Investment Management</b>	Colin le Duc
<b>Hoxton Ventures</b>	Bryan Gartner, Hussein Kanji, Charles Seely
<b>Index Ventures</b>	Jan Hammer, Dominique Vidal
<b>NATO Innovation Fund</b>	Chris O'Connor, Patrick Schneider-Sikorsky, Andrea Traversone
<b>Octopus Investments</b>	Ian Perry
<b>Point Nine Capital</b>	Pawel Chudzinski, Louis Coppey, Christoph Janz, Ricardo Sequerra Amram
<b>Revaia</b>	Alice Albizzati, Elina Berrebi
<b>Speedinvest</b>	Oliver Holle
<b>Ventech</b>	Nicolas Barthalon, Jean Bourcereau, Alain Caffi, Christian Claussen, Claire Houry
<b>RECOMMENDED</b>	
<b>Cherry Ventures</b>	Filip Dames, Christian Meermann, Alexander Langholz-Baikousis
<b>Eurazeo</b>	Christophe Bavière, William Kadouch-Chassaing
<b>Fuel Ventures</b>	Mark Pearson, Michael Burnett
<b>Hedosophia</b>	Ian Osborne
<b>Hitachi Ventures</b>	Stefan Gabriel
<b>HV Capital</b>	David Kuczek, Rainer Märkle
<b>Notion Capital</b>	Stephen Chandler
<b>Startup Wise Guys</b>	Andrea Orlando

# AUSTRIA

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## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>FWP</b>	Markus Fellner, Florian Kranebitter
<b>EXCELLENT</b>	
<b>Schoenherr</b>	Martin Ebner, Miriam Simsa
<b>Binder Groesswang</b>	Gottfried Gassner
<b>Graf Isola</b>	Alexander Isola, Stefan Weileder
<b>HIGHLY RECOMMENDED</b>	
<b>1 Dorda</b>	Felix Hörlsberger
<b>Freshfields</b>	Florian Klimscha
<b>2 E+H</b>	Marcus Benes
<b>Wolf Theiss</b>	Nikolaus Paul, Andreas Schmid, Eva Spiegel
<b>RECOMMENDED</b>	
<b>1 Cerha Hempel</b>	Christoph Reiter, Thomas Trettnak
<b>CMS Reich-Rohrwig Hainz</b>	Günther Hanslik
<b>Greenlake Legal</b>	Erik Hoedl, Michael Raninger
<b>2 Baker McKenzie</b>	Balint Ozsvár*
<b>Jank Weiler Operenyi I Deloitte Legal</b>	Andreas Jank
<b>Jaufer</b>	Clemens Jaufer, Mario Leistentrift
<b>Saxinger</b>	Ernst Chalupsky, Sebastian Hütter
<b>Taylor Wessing</b>	Susanne Fruhstorfer

\* Associate

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Binder Groesswang</b>	Gottfried Gassner, Stephan Heckenthaler, Stefan Tiefenthaler
<b>Schoenherr</b>	Martin Ebner, Peter Feyl, Miriam Simsa
<b>Wolf Theiss</b>	Andrea Gritsch, Marika Lomashvili, Claus Schneider
<b>EXCELLENT</b>	
<b>1 Dorda</b>	Tibor Varga, Andreas Zahradnick
<b>E+H</b>	Marcus Benes, Christian Jöllinger, Laurenz Liedermann
<b>Freshfields</b>	Florian Klimscha
<b>2 Cerha Hempel</b>	Volker Glas
<b>CMS Reich-Rohrwig Hainz</b>	Günther Hanslik, Stefan Paulmayer
<b>FWP</b>	Gregor Schett
<b>HIGHLY RECOMMENDED</b>	
<b>Baker McKenzie</b>	Georg Diwok
<b>DSC</b>	Markus Kellner
<b>Greenlake Legal</b>	Erik Hoedl, Michael Raninger
<b>Hausmaninger Kletter</b>	Manfred Ketzer
<b>PHH Rechtsanwält:innen</b>	Wolfram Huber



### RECOMMENDED

**1 BPV Huegel** Christoph Nauer

**Brandl Tatos** Raphael Toman

**DLA Piper Weiss-Tessbach** Claudine Vartian, Jasna Zwitter-Tehovnik

**Herbst Kinsky** Christoph Herbst

**Jank Weiler Operenyi I Deloitte Legal** Andreas Jank

**KPMG Law** Stefan Arnold, Dieter Buchberger

**RK partners** Lukas Röper

**Saxinger** Clemens Harsch

**Taylor Wessing** Claudia Steegmüller

**Völk** Clemens Völk

**2 EY Law** Mario Gall

**Graf Patsch Taucher** Bernd Taucher

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

**PwC Legal** Irene Beck

**Rautner** Uwe Rautner

**Schindler Attorneys** Martin Abram, Florian Cvak, Clemens Schindler

**Weber & Co.** Stefan Weber

## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

\* Counsel

# BELGIUM

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## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Sylvia Kierszenbaum, Filip Tanghe, Yves Van Pul
<b>Linklaters</b>	David Ballegeer, Etienne Dessy, Filip Lecoutre, Charles-Antoine Leunen
<b>Loyens &amp; Loeff</b>	Vanessa Marquette, Koen Panis, Marc Vermylen
<b>EXCELLENT</b>	
<b>Baker McKenzie</b>	Michael Van Acker
<b>Cleary Gottlieb Steen &amp; Hamilton</b>	Laurent Legein, Jan Meyers, Laurent Ruzette
<b>Clifford Chance</b>	Lounia Czupper
<b>NautaDutilh</b>	Anne Fontaine, Thibaut Willems
<b>Stibbe</b>	Marc Fyon, Wouter Ghysels
<b>HIGHLY RECOMMENDED</b>	
<b>AKD</b>	Antoine De Raeve
<b>Altius</b>	Jérôme Vermeylen
<b>Andersen</b>	Alain De Jonge, Sandra Gobert, Thierry Litanie, Leo Peeters, Gabriel Riffart, Toon Rummens, Pieter-jan Smeyers
<b>Ashurst</b>	Arnaud Wtterwulge
<b>Bird &amp; Bird</b>	Paul Hermant
<b>CMS</b>	Arnaud Van Oekel, Benoît Vandervelde

<b>DLA Piper</b>	Pierre Berger, Orestis Omran
<b>Eubelius</b>	Ignace Claeys
<b>Fieldfisher</b>	Sofie Heremans
<b>Freshfields</b>	Deborah Janssens, Vincent Macq
<b>Hogan Lovells</b>	Ivan Peeters, Philip Van Steenwinkel
<b>Jones Day</b>	Ferdinand Brughmans
<b>KPMG Law</b>	Isabelle Blomme
<b>Liedekerke</b>	Freya Mareels, Tom Van Dyck
<b>Monard Law</b>	André-Pierre André-Dumont, Jean-Pierre Buyle, Laurent Cloquet, Jeroen Raskin
<b>Simont Braun</b>	Joan Carette, Philippe De Prez
<b>Strelia</b>	Frédéric Heremans
<b>Van Cutsem Wittamer Marnef</b>	Frédéric De Ridder, Ariane Destrycker, Patrick Marnef, Hans Van der Mullen
<b>White &amp; Case</b>	Thierry Bosly, Hadrien Servais, Willem Van de Wiele

## RECOMMENDED

<b>1</b>	<b>Astrea</b>	Dieter Veestraeten
	<b>Harvest</b>	Guillaume Beauthier, Adrien Lanotte
	<b>Janson</b>	Dominique Blommaert, France Wilmet
	<b>Lydian</b>	Pieter-Jan Leemen
	<b>Philippe &amp; Partners</b>	Denis Philippe
	<b>Quinz</b>	Benoit Allemeersch
	<b>Simmons &amp; Simmons</b>	Eric Blomme
<b>2</b>	<b>Ambos</b>	Jens Van Hecke
	<b>Argo</b>	Pieter Bogaerts, Nico Goossens
	<b>Deloitte Legal</b>	Benoît Feron
	<b>Dentons</b>	Nora Wouters
	<b>Faber Inter Legal</b>	Jean-François Michel
	<b>Lime</b>	Julie-Anne Delcorde, Thierry Tilquin
	<b>Rooryck &amp; Co</b>	Peter Rooryck



## RESTRUCTURING &amp; INSOLVENCY

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Thales Mertens, Filip Tanghe
<b>DLA Piper</b>	Joris De Vos, Charles-Albert Dumont de Chassart, Ilse Van de Mierop
<b>Janson</b>	Cédric Alter
<b>NautaDutilh</b>	Stan Brijs, Sophie Jacmain
<b>Strelia</b>	Marine Callebaut, Bart De Moor
<b>EXCELLENT</b>	
<b>1 Andersen</b>	Leila Mstoian, Leo Peeters, Toon Rummens
<b>DBB</b>	Yves Brulard
<b>Loyens &amp; Loeff</b>	Vanessa Marquette, Marc Vermeylen
<b>Lydian</b>	Maxime Colle, Peter De Ryck, Yves Lenders
<b>Racine</b>	Joan Dubaere
<b>2 Altius</b>	Bart Heynickx
<b>Daldewolf</b>	Raphaël Gevers
<b>Fieldfisher</b>	Maxime Berlingin, Jean-François Germain, Isabelle Moens de Hase, Koen Van Den Broeck
<b>Quinz</b>	Benoit Allemeersch, Bart Lintermans, Klaas Thibaut
<b>Stibbe</b>	Stefan Odeurs, Paul Van der Putten, Pieter Wouters
<b>Van Bael &amp; Bellis</b>	Michel Bonne
<b>HIGHLY RECOMMENDED</b>	
<b>CMS</b>	Jean-François Goffin
<b>Deloitte Legal</b>	Jürgen Egger, Glenn Hansen
<b>KPMG Law</b>	Patrick Geeraert
<b>Lexlitis</b>	Nicholas Ouchinsky

<b>Liedekerke</b>	Roel Fransis
<b>Linklaters</b>	Charles-Antoine Leunen, Stefaan Loosveld
<b>LMBD</b>	Fabrice Mourlon Beernaert
<b>Monard Law</b>	Jente Dengler, Geert Hayen, Louis Verstraeten
<b>Shape</b>	Tibault le Hardy
<b>Simont Braun</b>	Steven Callens
<b>Tetra Law</b>	Jérôme Terfve
<b>RECOMMENDED</b>	
<b>Baker Tilly</b>	Ruben Lindemans
<b>Crivits &amp; Persyn</b>	Rik Crivits, Jens Vrebos
<b>Elegis</b>	Edmond Brondel, Jean-Pierre Renard
<b>Legacity</b>	Julien Ciarniello
<b>Modo Law</b>	Bert Dehandschutter
<b>Mosal</b>	Roman Aydogdu
<b>Novalis</b>	Yannick Alsteens
<b>Prioux Culot</b>	Arnaud Houet
<b>Questa Law</b>	Youri Steverlynck

## ANDERSEN: MULTIDISCIPLINARY RESTRUCTURING EXPERTS



Koen de Puydt

Key Figure(s): Koen de Puydt  
Established: 2024

**Track Record:** The team is experienced in financial distress and dissolution matters, providing comprehensive services to distressed firms, creditors, lenders, parent companies, investors and business partners. The practice covers judicial reorganization procedures, out-of-court restructuring, debt renegotiation, voluntary and court-ordered liquidation, cross-border insolvency and asset recovery, and distressed M&A transactions.

**Team & Differentiation:** The practice mobilizes the firm's broader tax, real estate, corporate and litigation capabilities to build robust, integrated solutions. The team understands the nuances of regional and federal insolvency frameworks across all three Belgian regions. Integration into the firm's global network allows coordination of restructuring strategies across jurisdictions, with seamless cooperation between offices.

## STRELIA: TOP CHOICE FOR INSOLVENCY PRACTITIONERS



Bart de Moor

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

**Track Record:** Strelia possesses exceptional restructuring expertise, advising international clients and acting as office holder, administrator or liquidator. The team is known for its mastery of judicial reorganization procedures, out-of-court restructuring, voluntary liquidation, cross-border insolvency proceedings and distressed M&A transactions. It regularly serves as the as court-appointed administrator in major bankruptcy cases.

**Team & Differentiation:** The team stands out by serving as both advisor to creditors and court-appointed insolvency practitioner. Under the seasoned leadership of Bart de Moor, it has a distinguished record in high-profile, complex bankruptcy cases, excelling at combining advisory experience with office holder appointments. The firm adeptly manages roles as lawyer or office holder in insolvency cases, offering unique dual expertise.



## CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

# CORPORATE TAX

## Best Law Firms

In each tier, the firms are ordered alphabetically

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

## ADVISIUS: STRATEGIC INTERNATIONAL TAX BOUTIQUE DELIVERING AGILE SOLUTIONS



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

Laurent Donnay  
de Casteau

**Track Record:** Specializing in advanced strategic advice on direct taxes, Advisius has 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 including listed companies, investment funds and family owned enterprises across multiple sectors including tech, pharma, automotive and banking.

**Team & Differentiation:** The team excels as a pure-player in corporate and individual taxation with seasoned professionals proficient in managing international accounts and entrepreneurs. The practice includes a dedicated French desk staffed by professionals with extensive French market experience. Committed to delivering clear, pragmatic tax solutions, the firm emphasizes both legal and economic perspectives while remaining agile and efficient.



## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## TRANSFER PRICING

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Arteo</b>	Jean-Michel Degée, Steven Peeters
<b>Baker McKenzie</b>	Géry Bombeke
<b>Loyens &amp; Loeff</b>	Aldo Engels
<b>EXCELLENT</b>	
<b>A&amp;O Shearman</b>	Patrick Smet
<b>Advisius</b>	Laurent Donnay de Casteau
<b>CMS</b>	Olivier Querinjean
<b>Fieldfisher</b>	Geoffroy Galéa
<b>Freshfields</b>	Bo Debreuck
<b>Monard Law</b>	Pieter Van Den Berghe
<b>Tiberghien Lawyers</b>	Koen Morbée

## TRANSFER PRICING

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Deloitte</b>	Patrick Cauwenbergh, Jeroen Lemmens, Pascal Van Hove
<b>EY</b>	Kurt Van der Voorde
<b>KPMG</b>	Dirk Van Stappen
<b>EXCELLENT</b>	
<b>BDO</b>	Charlotte Broekaert
<b>Grant Thornton</b>	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)
<b>LEADING</b>	
<b>Accura Advokatpartnerselskab</b>	Mads Kjellerup Dambæk, Kim Toftgaard
<b>Gorrissen Federspiel</b>	Lotte Eskesen, Tobias Linde, Morten Nybom Bethe, Michael Steen Jensen
<b>Kromann Reumert</b>	Thomas Kaas, Peter Schiøler Skaaring
<b>Plesner</b>	Emil Deleuran, Rasmus Mandøe Jensen, Jacob Nygaard, Søren Thyssen Valerius
<b>EXCELLENT</b>	
<b>Bech-Bruun</b>	Morten Krogsgaard, Thomas Thordal Sevelsted
<b>Bruun &amp; Hjeje</b>	Henrik Dahl, Morten Jensen, Karsten Kristoffersen, Christian Sahlertz, Thomas Skjellerup
<b>DLA Piper Denmark</b>	Joachim Kundert Jensen
<b>Horten</b>	Claus Bennetzen, Lars Lüneborg
<b>HIGHLY RECOMMENDED</b>	
<b>Lundgrens</b>	Louise Krarup Simonsen
<b>Moalem Weitemeyer</b>	Henning Aasmul-Olsen
<b>Poul Schmith</b>	Peter Hedegaard Madsen
<b>RECOMMENDED</b>	
<b>Carsted Rosenberg</b>	Michael Carsted Rosenberg, Andreas Tamasauskas
<b>Magnusson</b>	Sam Jalaei
<b>Mazanti-Andersen</b>	Mette Gahrn-Jensen



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# FINLAND

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



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# FRANCE

## LBO TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically



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

<b>Franklin</b>	Jacques Mestoudjian
<b>Gide Loyrette Nouel</b>	Magali Buchert, Olivier Dauchez, Paul de France, Laurent Modave
<b>Hoche Avocats</b>	Mathilde Le Roy, Eric Quentin
<b>KPMG Avocats</b>	Delphine Capelli, Jean-Étienne Chatelon, Sophie Fournier-Dedoyard, Mathieu Gautier, Xavier Houard, Audrey-Laure Illouz, Vincent Lacombe, David Lucas, Laurence Mazevet, Jérôme Talleux
<b>Linklaters</b>	Cyril Boussion, Edouard Chapellier
<b>Mamou &amp; Boccaro</b>	Virginie Aïdan, Elie Boccaro, Hélène Leclère, Laurent Mamou
<b>McDermott Will &amp; Schulte</b>	Niels Dejean, Romain Desmonts, Anne-Sophie Maes, Antoine Vergnat
<b>Moncey Avocats</b>	Frédéric Bosc
<b>Opleo Avocats</b>	Pierre-Olivier Bernard, Antoine Degorce, Sandrine Gardel
<b>Paul Hastings</b>	Allard De Waal, Bruno Leroy
<b>Scotto Partners</b>	Jérôme Commerçon, Emilie Renaud
<b>Sekri Valentin Zerrouk - SVZ</b>	Jérôme Assouline, Sophie de Carné-Carnavalet, Brian Martin
<b>White &amp; Case</b>	Alexandre Ippolito, Estelle Philippi
<b>Winston &amp; Strawn</b>	Edouard de Rancher, Thomas Pulcini
<b>2 A&amp;O Shearman</b>	Guillaume Valois, Mathieu Vignon
<b>Agilys Avocats</b>	Carolle Thain-Navarro
<b>Alerion Avocats</b>	Christophe Gerschel, Philippe Pescayre, Stanislas Vailhen
<b>Apollo Société d'Avocats</b>	Guillaume de Ternay, Isabelle Horvilleur-Bars, Marie-Albane Pamard, Florence Savouré
<b>Ashurst</b>	Emmanuelle Pontnau-Faure
<b>August Debouzy</b>	Philippe Lorentz, Xavier Rohmer
<b>Baker McKenzie</b>	Charles Baudoin, Agnès Charpenet
<b>Berrylaw</b>	Delphine Bariani, Pierre Bouley, Stéphanie Desprez
<b>Clifford Chance</b>	Éric Davoudet, Alexandre Lagarrigue, Anne Lemercier
<b>Coblence Avocats</b>	Alexandre Polak
<b>De Gaulle Fleurance</b>	Henri-Nicolas Fleurance, Bruno Lunghi, Frédéric Paquet, Vincent Schmitt
<b>Everlaw &amp; Tax</b>	Corinne Dadi, Catherine de Manneville, Isabelle Savin
<b>Fidal</b>	Rozenn Berthelot, Mikael Maheust
<b>Florilèges Société D'avocats</b>	Marie-Hélène Raffin
<b>Freshfields</b>	Vincent Daniel-Mayeur, Cyril Valentin
<b>Grant Thornton Société d'Avocats</b>	Stephany Brévost, Thibaut Grange
<b>Hebras Avocats</b>	Eric Hebras
<b>Jeaussérand Audouard</b>	Tristan Audouard, Carole Furst, Pascal Gour, Jérémie Jeaussérand
<b>Keels Avocats</b>	Adélie Louvigné, Laurent Partouche-Sebban
<b>King &amp; Spalding</b>	Olivier Goldstein
<b>Lamartine Conseil</b>	Bertrand Hermant, Lionel Weller
<b>Mermoz Avocats</b>	Nicolas Privat, Laurent Ragot
<b>Operandi</b>	Matthias Heyberger



<b>Orrick</b>	Jessie Gaston, Stephen Jackson, Laurent Olléon
<b>Piotraut Giné Avocats</b>	Pauline Corouge, Arnaud Viard
<b>Racine</b>	Quentin Cournot, Xavier Rollet, Fabrice Rymarz
<b>Reinhart Marville Torre</b>	Pierre Bonamy
<b>Skadden</b>	Thomas Perrot
<b>Stéphane Chaouat &amp; Associés</b>	Stéphane Chaouat, Alexandre Groult
<b>UGGC Avocats</b>	Line-Alexa Glotin, Laetitia Squercioni, Michel Turon, Jean-Jacques Uettwiller, Morgan Vail
<b>Veil Jourde</b>	Benoît Gréteau
<b>VGG &amp; Associés</b>	Yann Grolleaud
<b>Viguier Schmidt &amp; Associés</b>	Christel Alberti
<b>Yards</b>	Marie-Eve Chauvière, Dorothée Traverse, Jérémie Yéni
<b>HIGHLY RECOMMENDED</b>	
<b>1 Archers</b>	Éric Labro
<b>Armand Avocats</b>	Georges Civalleri
<b>Bignon Lebray</b>	Pierre-Emmanuel Scherrer
<b>Cohen &amp; Gresser</b>	Franck Le Mentec
<b>Cornet Vincent Ségurel</b>	Pierre Lamidon, Alfred Lortat-Jacob, Nicolas Palos
<b>Delsol Avocats</b>	Julien Monsenego, Frédéric Subra
<b>Dentons</b>	Gianluca Calisti, Sandra Hazan
<b>Ellis société d'Avocats</b>	Céline Coudy-Rolland, Laure Hamard, Pierre-Charles Lannemajou, Pierre Sappey
<b>Eversheds Sutherland</b>	Philippe de Guyenro
<b>Fieldfisher</b>	Antoine Gabizon
<b>Forvis Mazars</b>	Elena Aubrée, Yves-Charles Zimmermann
<b>FTPA Avocats</b>	Sophie Jouniaux, Nicolas Message
<b>Jeantet</b>	Jacques-Henry de Bourmont
<b>LPA Law</b>	Sandra Fernandes, Mathieu Selva-Roudon
<b>Proskauer Rose</b>	Matthieu Lampel, Maud Manon, Xavier Norlain, Jeremy Scemama
<b>Squire Patton Boggs</b>	Charles Briand, Maxime Dequesne
<b>Stephenson Harwood</b>	Evelyne Bagdassarian
<b>Taylor Wessing</b>	Gwendal Chatain, Christophe Flaicher
<b>Velvet Avocats</b>	Frédéric Gérard
<b>Vivien &amp; Associés</b>	Laetitia Amzallag, Alexandre Arnould, Julien Koch, Julie Tchaglass
<b>Volt Associés</b>	Stéphane Letranchant
<b>Willkie Farr &amp; Gallagher</b>	Philippe Grudé, Fabrice Veverka
<b>2 Axipiter</b>	Ghislain de Pazzis
<b>Bersay</b>	Alain Jouan
<b>Blackbird Associés</b>	Léa Faulcon

<b>Charles Russell Speechlys</b>	Raphaël Bagdassarian, Stéphane de Lassus
<b>Couderc Dinh &amp; Associés</b>	Christian Couderc, Denis Fontaine-Besset
<b>Couraud El Arjoun</b>	Omar El Arjoun
<b>Degroux Brugère</b>	Nicolas Ballet, Philippe Delattre, Frédéric Hennes
<b>Dumon &amp; Partners</b>	Vincent Michel, Marie-Laure Pouplard
<b>Gramond &amp; Associés</b>	Christophe Oger
<b>Harlay Avocats</b>	Erwann del Do
<b>Herbert Smith Freehills Kramer</b>	Bruno Knadjian
<b>IC Avocats</b>	Michael Taïeb
<b>Joffe &amp; Associés</b>	Virginie Davion
<b>Lacombe Avocats</b>	Bertrand Lacombe
<b>Latournerie Wolffrom Avocats</b>	Jean-Luc Marchand
<b>Nomos</b>	Sylvie Canonge
<b>Omni Avocats</b>	Boulanger Alexandre, Constance Guiraud, Arthur Leclerc
<b>PDGB</b>	Odile Courjon, Benoît Dambre, Thierry Jestin, François Morazin, Christophe Vannoote
<b>Qualiens</b>	Steven Guthknecht, Laurent Sebaoun
<b>Reboul &amp; Associés</b>	Eric Bérengier
<b>Vaslin Associés</b>	Marc Vaslin
<b>Wan Avocats</b>	Nicolas Philippe

## RECOMMENDED

<b>Advance Avocats</b>	Julien Vaucheret
<b>BG2V</b>	Rémi Dias, Jean-Sébastien Dumont, Jean-Marc Valot
<b>Cancel Avocats</b>	Christophe Cancel
<b>Gibson Dunn</b>	Jérôme Delaurière, Ariel Harroch
<b>Schmidt Brunet Litzler</b>	Philippe A. Schmidt
<b>Solegal</b>	Rui Cabrita, Fabien Courvoisier

## EIGHT ADVISORY AVOCATS: DRIVING CROSS-BORDER TRANSACTIONS



Guillaume Rembry

**Track Record:** The Eight Advisory Avocats Tax Team is recognized for transactional expertise and an ability to handle complex, cross-border operations. The team advised Blackstone on its strategic investment in Sia Partners, Ardian on the sale of its stake in Staci, HG Capital on the sale of its stake in Septeo, IN Groupe on its investment in Idemia Smart Identity, and Groupe Adit on the occasion of its fifth LBO.

**Team & Differentiation:** The 30-strong team stands out for its independence, entrepreneurial culture and deep expertise in complex and cross-border deals. It works alongside a broad network of leading firms, particularly in Europe, the United States and Asia, and enjoys the continued trust of major clients such as Ardian, Pai Partners, Vauban Infrastructure, Eurazeo, Pernod Ricard, CMA-CGM, Publicis and L'Oréal.

**Key Figure(s):** Hubert Christophe, Kevin Peau and Guillaume Rembry  
**Established:** 2019

## FLORILÈGES SOCIÉTÉ D'AVOCATS: TAILOR-MADE GUIDANCE ON LBO TAXATION



Marie-Hélène Raffin

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

**Track Record:** Florilèges Société d'Avocats advises investment funds such as Prudentia Capital on complex LBO and tax matters. The firm has worked on MDVs acquisition by Arjobox, Synergie CAD's first LBO, and Novétude Santé's management buyout with Charterhouse Capital. It recently structured a real estate co-investment optimizing LBO taxation and guided a mid-market secondary buyout to secure fiscal efficiency.

**Team & Differentiation:** Founder Marie-Hélène Raffin, a former partner at Arthur Andersen and Willkie Farr & Gallagher, is known for her hands-on approach and deep expertise in LBO taxation. She provides strategic, high-level advice to funds, corporates and startups alike. In 2024, she published guidance on mitigating Amendement Charasse risks in co-investment deals, reinforcing Florilèges reputation for tailor-made solutions.



## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically



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

<b>2</b>	<b>Ayache</b>	Gwenaëlle de Kerviler, Alain Lévy, Olivier Tordjman
	<b>BCLP</b>	David Blondel, Olivier Borenstejn, Henry Ranchon
	<b>Biard Bouscatel &amp; Associés</b>	Philippe Biard, Claire Bouscatel, Marie Taverne
	<b>Darrois Villey Maillot Brochier</b>	Martin Lebeuf
	<b>DLA Piper</b>	Erwan Lacheteau, Sophie Lok
	<b>LPA-CGR Avocats</b>	Vincent Danton, Xavier Clédat, Laurence Wynaedts, Javed Allybokus
	<b>Paul Hastings</b>	Tereza Courmont Vlkova, Olivier Vermeulen, Marc Zerah
	<b>Taylor Wessing</b>	Éric Charvillat
	<b>Winston &amp; Strawn</b>	Ariane Berthoud, Mounir Letayf, Adeline Roboam
	<b>WTS</b>	Bertrand Delaigue
<b>RECOMMENDED</b>		
<b>1</b>	<b>Archers</b>	Paul-Henri de Cabisse, Jean-Maurice Gaillard
	<b>August Debouzy</b>	Valéry Denoix de Saint Marc, Pierre Descheemaeker
	<b>Cornet Vincent Ségurel</b>	Bertrand Coste, Matthieu Guignard, André Watbot
	<b>DS Avocats</b>	Frédéric Bellanca, Arnaud Burg, Marie Trécan
	<b>Duhamel</b>	Jérémie Duhamel
	<b>Fieldfisher</b>	Hélène Lefebvre
	<b>Lacourte Raquin Tatar</b>	Cédric Bonnet, Damien Luqué, Chloé Thiéblemont
	<b>Forvis Mazars</b>	Fabrice Demarigny
	<b>NH Law</b>	Jennifer Hinge, David Lussigny
	<b>Pact Avocats</b>	Benjamin Dahan
	<b>Simmons &amp; Simmons</b>	Céline Larmet, Colin Millar, Ian Rogers
<b>2</b>	<b>Addleshaw Goddard</b>	Julien Bacus
	<b>Bignon Lebray</b>	Alexandre Ghesquière, Serge Rastorgoueff
	<b>Diametis</b>	Jean-Pascal Brun
	<b>Fidal</b>	Magali Zambenedetti
	<b>Mermoz Avocats</b>	Tristan Segonds
	<b>Squire Patton Boggs</b>	Denis Barat, Florence Cotillon
<b>VALUABLE PRACTICE</b>		
<b>1</b>	<b>Bentam Société d'Avocats</b>	Gautier Chavanel, Marie-Cécile Rieu
	<b>Carlara - Carbonnier Lamaze Rasle</b>	Frédéric Huguenin
	<b>D'Alverny Avocats</b>	Henri-Joseph Trémolet de Villers
	<b>Ginestié Paley-Vincent</b>	François Devedjian, Pierre Mudet
	<b>Pinset Masons</b>	Eran Chvika
	<b>UGGC Avocats</b>	Line-Alexa Glotin, Laetitia Squercioni, Michel Turon, Jean-Jacques Uettwiller, Morgan Vail
<b>2</b>	<b>BCTG Avocats</b>	Antoine Beauquier
	<b>Delsol Avocats</b>	Séverine Bravard
	<b>DWF</b>	Ali Boroumand, Pascale Gallien
	<b>Ziegler &amp; Associés</b>	Jocelyn Ziegler, Alexandre Dakos



## EQUITY CAPITAL MARKETS (ECM): LARGE-CAP

### Best Law Firms

In each tier, the firms are ordered alphabetically



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

# DEBT CAPITAL MARKETS (DCM): LARGE-CAP

## Best Financing Banks

In each tier, the banks are ordered alphabetically



BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BNP Paribas</b>	Michel Siciliano, Pascal Vimard
<b>CIC Financement d'acquisition</b>	Brice Bourrelly
<b>Crédit agricole CIB</b>	Cheikh Ba
<b>LCL</b>	Frédéric Baslé, Christophe Demarche
<b>Société Générale CIB</b>	Edouard Divisia, Céline Lecadre, Charles-Emmanuel Pascal, Pierre-Albin Picart
<b>EXCELLENT</b>	
<b>1 Bank of Ireland</b>	Jérôme Bonan, Bastien Lefevre
<b>Banque Populaire Rives de Paris</b>	Olivier Grisard
<b>La Banque Postale</b>	Anne-Lise Allard, Frédéric Vigier
<b>2 Banque Palatine</b>	Thierry Jay, Etienne Pirard, Hervé Rinjonneau
<b>Bred Banque Populaire</b>	Paulo Nave
<b>Caisse d'Épargne Île-de-France</b>	Cédric Alain, Philippe de Oliveira
<b>HSBC</b>	Rodolphe de Tinguy, Cyril-Henri Prévost
<b>HIGHLY RECOMMENDED</b>	
<b>Arkea Banque Entreprises &amp; Institutionnels</b>	Eric Gaulier
<b>Banque de Luxembourg Investments</b>	Frederic Cassani
<b>Crédit agricole Île-de-France</b>	Paulo Mendes-Martinho



## DISTRESSED M&A

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

<b>Fieldfisher</b>	Bruno Paccioni, Jean-Baptiste Van de Voorde
<b>Gide Loyrette Nouel</b>	Jean-Gabriel Flandrois
<b>Hoche Avocats</b>	Jean-Luc Blein, Hadrien de Lauriston, Didier Fornoni, Georges-Louis Harang, Catherine Ottaway
<b>McDermott Will &amp; Emery</b>	Bertrand Delafaye, Timothée Gagnepain, Pierre-Arnoux Mayoly
<b>Orrick</b>	Aurélien Loric
<b>Paul Hastings</b>	Arthur de Baudry d'Asson
<b>Rescue</b>	Serge Pelletier
<b>Simmons &amp; Simmons</b>	Sandra Esquiva Hesse
<b>Simon Associés</b>	Cristelle Albaric, Jack Demaison, Antoine Denis-Bertin, Patrice Montchaud, Christelle Salmon-Lataste
<b>Valoren</b>	Christine Le Breton, Virginie Verfaillie-Tanguy
<b>Veil Jourde</b>	Eugénie Amri, François de Navailles, Pierre Deval, Laurent Jobert, Géraud Saint Guilhem
<b>HIGHLY RECOMMENDED</b>	
<b>1 Archers</b>	Marc Baffreau, Éric Labro, Fabrice Maraux, Kamal Naffi, Emily Pabot du Chatelard, Fabrice Patrizio, Mark Richardson, Bruno Solle, Audrey Wendling
<b>Bignon Lebray</b>	Philippe Larivière, Serge Rastorgoueff
<b>CNK Associés</b>	Jean-Paul Coudray, Mohamed Nait-Kaci
<b>De Gaulle Fleurance</b>	Anker Sorensen
<b>DLA Piper</b>	Caroline Texier
<b>Herbert Smith Freehills</b>	Frédéric Bouvet, Hubert Segain, Christopher Theris, Edouard Thomas
<b>Jeantet</b>	Thierry Brun, Yvon Dréano, Karl Hepp de Sevelinges, Laïd Estelle Laurent, Philippe Raybaud
<b>Kuntz &amp; Associes</b>	Jean-Emmanuel Kuntz
<b>LPA-CGR Avocats</b>	Michael Samol
<b>NH Law</b>	Jennifer Hinge, David Lussigny
<b>Oplus Avocats</b>	Baptiste de Fresse de Monval, Olivier Pardo
<b>PGA Avocats</b>	Team of partners
<b>Ravet &amp; Associés</b>	Charles Callaud, Olivier Fedon, Yves-Marie Ravet
<b>Redlink</b>	Jean-Charles Barbaud, Julie Janvier
<b>Taylor Wessing</b>	Kristell Cattani
<b>Valther</b>	Velin Valev
<b>2 Foley Hoag</b>	Frédéric Cohen
<b>Marvell Avocats</b>	Jean-Louis Lasseri



## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Eight Advisory</b>	C. Bodard, C. Colaert, G. Delorme, E. Dutheil, S. Hosni, P. Lederlin, S. Maalouf, X. Mesguich, B. Perrette, A. Raubert
<b>2</b> <b>Accuracy</b>	Jean-Romain Gotteland, Rodolphe Pacciarella, Simon Perez, Florence Westermann
<b>Alvarez &amp; Marsal France</b>	Thomas Marcorelles
<b>Grant Thornton France</b>	Antoine de Chomereau, Clotilde Delemazure, Romain Lochon, Gaétan Piens
<b>Interpath Advisory France</b>	Arnaud Deméocq, Charles Durand, Karim Helal, Guillaume Réquin, Julien Sortais
<b>PwC</b>	Xavier Bertrand, Sébastien Dalle, Olivier Marion, Arthur Wastyn
<b>EXCELLENT</b>	
<b>1</b> <b>Deloitte</b>	Sandrine Gril-Prats, Christophe Guerner, Laurent Jehanne
<b>EY</b>	Améziane Abdat, Julien Brindeau, Guillaume Cornu
<b>Oderis Consulting</b>	Nicolas Frigeri, Philippe Héry
<b>So-Mg Partners</b>	Kenza Amar, Sophie Moreau-Garenne
<b>2</b> <b>BDO France - Advance Capital</b>	H. Calef, A. Fournier-Flageul, F. Keller, G. Masseron, P. Oriot, E. Squinabol, G. Tronel
<b>Cairn Partners</b>	Maxence Bousquet, Adrien Caillet, Damien Mignot, Julien Sanier
<b>3</b> <b>Abergel &amp; Associés</b>	Alain Abergel, Jean-Noël Munoz
<b>BCHMP Advisory</b>	Jean-Pascal Beauchamp
<b>BM&amp;A</b>	Danièle Batude, Guilhem de Montmarin, Aline Kannapel, Thomas Kersaho, Rémi Laberenne, Emilien Poquet, Alexis Thura
<b>Coged</b>	Gaël d'Hautefeuille, Guillaume de Lagasnerie, Dominique Lévéque
<b>Exelmans</b>	Eric Guedj, Michael Zribi
<b>Financière 86</b>	Arnaud Delaunay, Gauthier Faivre, Bernard Leonetti
<b>Ledouble</b>	Olivier Cretté, Romain Delafont, Hervé Gouthier, Stéphanie Guillaumin, Agnès Piniot, Sébastien Sancho
<b>HIGHLY RECOMMENDED</b>	
<b>1</b> <b>Batt Advisors</b>	Nicolas Barnet, Olivier Lefebvre, Stéphane Rondeau, Aurélie Vallereau
<b>BJ Associés</b>	Olivier Crespi, Benoit Jacob
<b>BRIDGE ADVISORY</b>	Frédéric Clauquin
<b>Forvis Mazars</b>	Firas Abou Merhi
<b>Nexia S&amp;A</b>	Eric Chapus
<b>Oxygen</b>	Stéphan Beraud
<b>Squareness</b>	Maxime Mazuy
<b>2</b> <b>Advolis Orfis</b>	Damien Bourg, Olivier Coutrix, Jean-Louis Flèche, Patrick Iweins, Benoit Nowaczyck
<b>O3</b>	Jean-Michel Matt
<b>OCA - Organisation conseil audit</b>	Mikaël Ouaniche
<b>Pansard &amp; Associés</b>	Arnaud Birlouez, François Delbecq, Jean-François Pansard
<b>Sorgem Évaluation</b>	Blanche Feauveaux, Thomas Hachette, Claire Karsenti, Maurice Nussenbaum
<b>RECOMMENDED</b>	
<b>Afival</b>	Philippe Campos
<b>Aya Partners</b>	Virginie Lagrange
<b>Exponens</b>	Nicolas Yakoubowitch
<b>ICE solution</b>	Fabrice Bourbon, Clara Di Felice
<b>Repère</b>	Julien Trélu
<b>Résonance Advisory</b>	Grégoire Thiébaut
<b>RSM</b>	Idriss Belloucif, Christophe Callet
<b>Sémaphores (groupe Alpha)</b>	Philippe Bonnin, Delphine Castella, Sophie Davenier, Yvon Gay, Philippe Hancart, Patrick Taler



## FUND FORMATION

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 Clifford Chance</b>	Xavier Comaills, Alexandre Lagarrigue
<b>2 Goodwin</b>	Arnaud David, Sarah Michel
<b>McDermott Will &amp; Schulte</b>	Guillaume Panuel
<b>Willkie Farr &amp; Gallagher</b>	Nathalie Dugay, Tiana Rambatomanga, Fabrice Veverka
<b>EXCELLENT</b>	
<b>1 Chammas &amp; Marcheteau</b>	Lola Chammas, Jérôme Chapron, Christophe Moreau, Christophe Sevennec
<b>Dechert</b>	Sabina Comis, Cyril Fiat
<b>DLA Piper</b>	Raphaël Béra, Diane Campion de Poligny, Fanny Combourieu
<b>Jones Day</b>	Florence Moulin
<b>Kirkland &amp; Ellis</b>	Raphaël Bloch
<b>Linklaters</b>	Edouard Chapellier
<b>Stephenson Harwood</b>	Ngowari Adikibi, Julien Vandenbussche
<b>2 Gide Loyrette Nouel</b>	Benjamin Delaunay, Laurent Modave, Stéphane Puel
<b>Proskauer Rose</b>	Agnès Rossi
<b>Racine</b>	Rima Maitrehenry, Fabrice Rymarz
<b>3 A&amp;O Shearman</b>	Brice Henry, Antoine Sarrailler
<b>CMS Francis Lefebvre Avocats</b>	Michel Collet, Edouard Milhac, Jérôme Sutour
<b>Dentons</b>	Olivier Genevois
<b>Simmons &amp; Simmons</b>	Ian Rogers
<b>HIGHLY RECOMMENDED</b>	
<b>1 Bersay</b>	Stéphanie Alexandrino
<b>De Gaulle Fleurance</b>	Mireille Mull-Jochem
<b>Joffe &amp; Associés</b>	Olivier Dumas
<b>Kallipé</b>	Rodolphe Cavroy
<b>Lacourte Raquin Tatar</b>	David Sorel
<b>2 Ashurst</b>	Hubert Blanc-Jouvan
<b>Baker McKenzie</b>	Catherine Martougin
<b>Bryan Cave Leighton Paisner (BCLP)</b>	Christine Daric, Olivier Mesmin
<b>Chabrerie Baert Associés</b>	Christophe Baert
<b>Couderc Dinh &amp; Associés</b>	Arthur Anton, Frédéric Bucher
<b>Duhamel</b>	Jérémie Duhamel
<b>Fidal</b>	Jean-Régis Gallizia, Katia Jarquin
<b>UGGC Avocats</b>	Charles-Emmanuel Prieur, Michel Turon
<b>RECOMMENDED</b>	
<b>Ixis</b>	Xavier Sennès
<b>Pledge</b>	Dominique Stucki
<b>Reed Smith</b>	Florence Bilger, Jean-Pierre Collet
<b>Simon Associés</b>	Patrice Montchaud, Jean-Charles Simon



## WEALTH MANAGEMENT

### Best Specialized Multi-family Offices

In each tier, the firms are ordered alphabetically



FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 Family Partners</b>	Jean-François Chatelain, Pierre-Emmanuel Gillet, Pierre Pellet
<b>Letus Private Office</b>	Anice Chlagou, Stephen Lasry, Sacha Levy, Alexandre Tsouli
<b>2 Intuitiae</b>	Christophe Achard, Luc Granger
<b>Ivesta Family Office</b>	Ariane Darmon, Pierre-Marie de Forville, Rémi Douchet, Christine Vu Thien
<b>Keepers</b>	Edouard Herbo
<b>EXCELLENT</b>	
<b>1 Beelong Family Office</b>	Marlène Absi, Virginie Duffour
<b>KIMPA Impact Family Office</b>	Julien Lescs, Olivier Rieu
<b>Xelis Family Office</b>	Véronique Aubin
<b>2 Altheo Partners</b>	Alexandre Boissarie, Olivier Roux de Bézieux
<b>FOBS</b>	Mehdi Ali-Larbi
<b>Herest</b>	Jérémy Daly, Jérôme Jambert, Aymeric Mary
<b>MJ &amp; Cie</b>	Corinne Louis, François Mollat du Jourdin
<b>Pulse</b>	Maxime Boudal, Thomas Chéreau, Hugo Limonne, Matthieu Panhard
<b>HIGHLY RECOMMENDED</b>	
<b>Aramis Finance</b>	Aude Plus-Valard, Edward Vitrey
<b>B Durand Capital Partners</b>	Benjamin Durand
<b>Colisée Family Office</b>	Sylvain Vergès
<b>Experts en Patrimoine</b>	Philippe Darneau, Richard Houbron
<b>Inkipit Finance</b>	Arnaud Perrier, Jérôme Samuel
<b>Kermony Office</b>	Anna Gozlan, Michael Sfez
<b>La Rectorie Family Office</b>	Clément Jorez
<b>Neowise</b>	Idriss Anikine, Christophe Lietot, Edouard Madinier, François Petit, Jean-Philippe Saint-Dizier, Maxime Visseaux
<b>Ofilae</b>	Jean-Marc Aveline, Mathilde de Courcel, Baptiste Maes
<b>Scala Patrimoine</b>	Marc Hofer, Guillaume Lucchini, Maxime Marcelli

## RECOMMENDED

<b>Doxans</b>	Sylvain Theux
<b>Fair-e</b>	Romain Bazin
<b>G Consult Finances</b>	Yann Galet
<b>Häpyfew</b>	Sophie Breuil, Jean-Antoine Breuil
<b>Hedon Family Office</b>	Thomas de Wouters, Cédric Genet
<b>Marquis Family Office</b>	Yuna Marquis
<b>Millenium Gestion Privée</b>	Amaury Demarta
<b>Octave Family office</b>	Damien Girard, Henri Grellois
<b>Omega Patrimoine</b>	Julien Barré, Xavier Besnard
<b>Pembroke Family Office</b>	Marie-Noëlle de Pembroke
<b>Senja Partners</b>	Rodolphe Badin, Olivier Boudon, Kevin Portemer

## VALUABLE PRACTICE

<b>ADE-CI Family Office</b>	Amandine Chaigne
<b>Antium France</b>	Stéphane Guerrier
<b>Black Pearl</b>	Ali Cherradi
<b>ETZ Family Office</b>	Emilie de Villiers, Alix Parent
<b>Familiance</b>	Etienne De Timary
<b>Financière Dioclès</b>	Romarin Billong
<b>Levy Capital</b>	Olivier Levy
<b>Lodge Family - Family Office</b>	Anaëlle Morbidelli
<b>Lynq Private Office</b>	Yacine Kadri
<b>ML Families</b>	Michael Lelo
<b>MyWay Family Office</b>	Olivier Bontoux, Yann Durand, Raphael Kessous
<b>Obsido</b>	Sacha Delrieu
<b>Requirem</b>	Damien Argento
<b>Stievenart Capital Partners</b>	Alban Stievenart

# 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)
<b>LEADING</b>	
<b>Deloitte</b>	Jörg Niemeyer
<b>Deutsche Bank</b>	Johannes Hermanns
<b>Goldman Sachs</b>	Jens Hofmann, Tibor Kossa
<b>J.P. Morgan</b>	Alexander Mayer
<b>Rothschild &amp; Co</b>	Martin Suter, Kai Tschöke
<b>EXCELLENT</b>	
<b>Barclays</b>	Ingrid Hengster
<b>Crédit Suisse</b>	Frank Heitmann
<b>KPMG</b>	Maximilian Eberle, Christian Specht
<b>Morgan Stanley</b>	Jens Maurer
<b>Perella Weinberg Partners</b>	Dietrich Becker
<b>UBS Investment Bank</b>	Wolfgang Fuchs
<b>HIGHLY RECOMMENDED</b>	
<b>BNP Paribas</b>	Frank Vogel
<b>BofA Securities</b>	Christof Bechtel
<b>Citigroup</b>	Stefan Hafke
<b>Commerzbank</b>	Christian Eiteneyer
<b>EY</b>	Martin Steinbach
<b>HSBC</b>	Georges Elhedery
<b>Jamieson Corporate Finance</b>	Sabrina Viola Goetz
<b>KFW Bankgruppe</b>	Stefan Wintels
<b>Kroll</b>	Andreas Stoeckling
<b>Lazard</b>	Marcus Schenck, Christian Kames
<b>Mizuho Financial Group</b>	Christoph Seibel
<b>Nomura Holdings</b>	Alex Bleck
<b>Permira</b>	Florian Kreuzer
<b>Thoma Bravo</b>	Irina Hemmers

## 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)
<b>LEADING</b>		
<b>1</b>	<b>Macquarie Group</b>	Rainer Langel
<b>2</b>	<b>Deloitte</b>	Volker Krug
	<b>Houlihan Lokey</b>	Niklas Lerche, Sascha Pfeiffer, Malte Wulfetange
	<b>Lincoln International</b>	Alexander Doll
<b>EXCELLENT</b>		
<b>1</b>	<b>Axit Capital Partners</b>	Johannes H. Lucas
	<b>Clairfield International</b>	Walteri Jackson Helm, Albert Schander
	<b>DC Advisory</b>	Philipp Sebbesse
	<b>Ferber &amp; Co.</b>	Manfred Ferber, Alexander von Hachenburg
	<b>IMAP</b>	Henning Graw, Carsten Lehmann
	<b>UniCredit Bank AG</b>	Marion Hoellinger
<b>2</b>	<b>BDO</b>	Dietmar Flügel
	<b>Carlsquare</b>	Caspar Graf Stauffenberg
	<b>Falkensteg</b>	Sascha Dahlke
<b>HIGHLY RECOMMENDED</b>		
	<b>Alantra</b>	Christopher Jobst, Ralf Abele
	<b>Arma Partners</b>	Henrietta Schmidt-Wilke
	<b>Berenberg Bank</b>	Matthias Born
	<b>Clearwater International</b>	Dierk Rottmann
	<b>Commerzbank</b>	Michael Kotzbauer
	<b>Oaklins</b>	Jan Hatje
	<b>Oddo BHF</b>	Philippe Oddo
<b>RECOMMENDED</b>		
	<b>Baird</b>	Thomas Fetzer
	<b>Conalliance</b>	Günter Carl Hober
	<b>Concentro Management</b>	Alexander Sasse
	<b>EC Mergers &amp; Acquisitions</b>	Volker Seekamp
	<b>Green Giraffe</b>	Udo Schneider
	<b>Hamburg Commercial Bank</b>	Christopher Brody
	<b>IKB Deutsche Industriebank</b>	Joerg Hillmann
	<b>LBBW</b>	Alexander Ott
	<b>MDN Group</b>	Denis Stukalov
	<b>Moelis &amp; Company</b>	Sebastian Schmit
	<b>Network Corporate Finance</b>	Joachim Dübner
	<b>One Square Advisors</b>	Frank Günther
	<b>Pareto Securities</b>	Gero Wendenburg
	<b>Translink Corporate Finance</b>	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)
<b>LEADING</b>	
<b>Clifford Chance</b>	Marc Benzler, Simon Reitz, Bettina Steinhauer
<b>Freshfields</b>	Mario Hüther, Frank Laudenklos
<b>Hengeler Mueller</b>	Dirk Hermann Bliesener, Daniela Böning, Christian Schmies, Johannes Tieves, Nikolaus Vieten
<b>Latham &amp; Watkins</b>	Alexandra Hagelüken, Christian Jahn, Sibylle Münch
<b>EXCELLENT</b>	
<b>1 A&amp;O Shearman</b>	Thomas Neubaum, Walter Uebelhoer
<b>Linklaters</b>	Marc Trinkaus
<b>Milbank</b>	Thomas Ingenhoven, Barbara Mayer-Trautmann
<b>2 Gleiss Lutz</b>	Kai Birke, Burkhard Jäkel, Helge Kortz, Eva Reudelhuber, Frank Schlobach
<b>White &amp; Case</b>	Florian Degenhardt, Andreas Lischka, Vanessa Schürmann
<b>HIGHLY RECOMMENDED</b>	
<b>1 Ashurst</b>	Anne Grewlich
<b>CMS Hasche Sigle</b>	Markus Pfaff, Marc Seibold
<b>Noerr</b>	Nikolai Warneke
<b>Norton Rose Fulbright</b>	Oliver Sutter
<b>2 Schalast Law I Tax</b>	Matthias Geurts, Thorsten Voss, Simon Waldbröl, Andreas Walter
<b>Willkie Farr &amp; Gallagher</b>	Jan Wilms
<b>RECOMMENDED</b>	
<b>1 Baker McKenzie</b>	Oliver Socher
<b>GOF - Gütt Olk Feldhaus</b>	Tilmann Gütt
<b>Heuking</b>	Michael Neises, Sandra Pfister
<b>Hogan Lovells</b>	Katlen Blöcker, Thomas Freund
<b>Jones Day</b>	Claudia Leyendecker
<b>King &amp; Spalding</b>	Andreas Böhme, Achim Döser
<b>Kirkland &amp; Ellis</b>	Wolfgang Nardi
<b>Lark</b>	Anselm Lenhard, Lüdger Schult
<b>Mayer Brown</b>	Ralf Hesdahl
<b>McDermott Will &amp; Schulte</b>	Oliver Lieth, Matthias Weissinger
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Joerg Hanke
<b>SZA Schilling, Zutt &amp; Anschütz</b>	Ilja Baudisch
<b>Taylor Wessing</b>	Sabine Schomaker, Jens Wiesner
<b>2 Aderhold Legal</b>	Bianca Böttcher, Thorsten Siepe
<b>Astera Legal</b>	Bernd Egbers, Isabell Hitzer
<b>Alenios</b>	Anja Harms, Thomas Schrell
<b>Bird &amp; Bird</b>	Sebastian Bergenthal
<b>Görg</b>	Thomas Lange, Jens-Dietrich Mitzlaff
<b>GSK Stockmann</b>	Stefan Koser
<b>K&amp;L Gates</b>	Matthias Grund, Frank Thomas
<b>LSP Lindemann Schwennicke &amp; Partner</b>	Thomas Lindemann
<b>Luther</b>	Christoph Schauenburg
<b>Sernetz-Schäfer</b>	Frank Schäfer
<b>Simmons &amp; Simmons</b>	Jochen Kindermann
<b>Sullivan &amp; Cromwell</b>	Max Birke
<b>Weil</b>	Wolfgang Süss*

\* Senior associate

## BANKING & FINANCE: REGULATORY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Freshfields</b>	Alexander Glos, Gunnar Schuster
<b>Hengeler Mueller</b>	Johannes Adolff, Dirk Hermann Bliesener, Sven Henrik Schneider
<b>Hogan Lovells</b>	Tim Oliver Brandi, Richard Reimer, Jochen Seitz
<b>Linklaters</b>	Andreas Dehio, Andreas Steck
<b>EXCELLENT</b>	
<b>Clifford Chance</b>	Marc Benzler
<b>CMS Hasche Sigle</b>	Joachim Kaetzler
<b>Latham &amp; Watkins</b>	Markus Krüger, Axel Schiemann
<b>White &amp; Case</b>	Henning Berger
<b>HIGHLY RECOMMENDED</b>	
<b>1 Annerton</b>	Frank Müller, Anna Izzo-Wagner
<b>A&amp;O Shearman</b>	Alexander Behrens
<b>Bird &amp; Bird</b>	Michael Jünemann, Matthias Winter, Johannes Wirtz, Alexander Wojteck
<b>2 Gleiss Lutz</b>	Christian Hissnauer, Tobias Harzenetter
<b>GSK Stockmann</b>	Timo Bernau, Robert Kramer
<b>Noerr</b>	Jens Kunz
<b>Ypog</b>	Lennart Lorenz, Carola Rathke
<b>RECOMMENDED</b>	
<b>1 EY Law</b>	Ralf Eckert
<b>Görg</b>	Thomas Lange, Yorick Ruland
<b>lindenpartners</b>	Frank Zingel
<b>LSP Lindemann Schwennicke &amp; Partner</b>	Thomas Lindemann
<b>Mayer Brown</b>	Patrick Scholl
<b>Schalast Law I Tax</b>	Matthias Geurts, Thorsten Voß, Simon Waldbröl, Andreas Walter
<b>Sernetz-Schäfer</b>	Thomas Eckold, Jörg Mimberg, Frank Schäfer
<b>Waldeck</b>	Jan Liepe
<b>2 Aderhold Legal</b>	Christian Hoppe, Gunther Lehleiter
<b>Deloitte</b>	Mathias Hanten
<b>DLA Piper</b>	Caroline Herkströter
<b>Heuking</b>	Michael Neises
<b>Heussen</b>	Norbert Pahl
<b>GOF - Gütt Olk Feldhaus</b>	Tilmann Gütt
<b>Jones Day</b>	Michael Fischer
<b>Lark</b>	Anselm Lenhard
<b>Lutz Abel</b>	Michael Zoller
<b>McDermott Will &amp; Schulte</b>	Oliver Lieth
<b>Norton Rose Fulbright</b>	Bernhard Fiedler
<b>Osborne Clark</b>	Robert Oppenheim
<b>Taylor Wessing</b>	Clemens Niedner



### FINTECH

#### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Annerton</b>	Susanne Grohé, Frank Müller, Christian Walz
<b>EXCELLENT</b>	
<b>1 Bird &amp; Bird</b>	Michael Jünemann, Johannes Wirtz
<b>2 Hengeler Mueller</b>	Christian Schmies, Jens Wenzel
<b>Jones Day</b>	Nick Wittek
<b>Latham &amp; Watkins</b>	Markus Krüger, Axel Schiemann
<b>HIGHLY RECOMMENDED</b>	
<b>lindenpartners</b>	Thomas Asmus
<b>Greenberg Traurig</b>	Carsten Kociok
<b>Linklaters</b>	Christian Storck
<b>Osborne Clarke</b>	Eric Romba
<b>White &amp; Case</b>	Karsten Wöckener
<b>Ypog</b>	Frederik Gärtner, Lennart Lorenz, Carola Rathke
<b>RECOMMENDED</b>	
<b>1 Clifford Chance</b>	Marc Benzler, Gregor Evenkamp, Oliver Kronat
<b>Freshfields</b>	Markus Benzing
<b>Görg</b>	Matthias Terlau
<b>Luther</b>	Rolf Kobabe
<b>Schalast Law I Tax</b>	Simon Waldbröl, Andreas Walter
<b>2 A&amp;O Shearman</b>	Alexander Behrens
<b>CMS Hasche Sigle</b>	Markus Kaulartz
<b>GSK Stockmann</b>	Timo Bernau
<b>Hogan Lovells</b>	Richard Reimer
<b>Taylor Wessing</b>	Verena Ritter-Döring

## FUND STRUCTURING

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Clifford Chance</b>	Josef Brinkhaus, Sonya Pauls, Marco Simonis
<b>EXCELLENT</b>	
<b>Debevoise &amp; Plimpton</b>	Patricia Volhard
<b>Hengeler Mueller</b>	Carl-Philipp Eberlein, Christian Schmies
<b>Poellath</b>	Peter Bujotzek, Jens Steinmüller
<b>Ypog</b>	Stephan Bank, Fabian Euhus, Jens Kretzschmann, Lennart Lorenz, Helder Schnittker
<b>HIGHLY RECOMMENDED</b>	
<b>1 CMS Hasche Sigle</b>	Daniel Voigt
<b>Luther</b>	Achim Pütz
<b>2 Dechert</b>	Angelo Lercara, Hans Stamm
<b>GSK Stockmann</b>	Petra Eckl, Oliver Glück, Robert Kramer
<b>Heussen</b>	Alexander Lehnen, Martin Wolfstetter
<b>King &amp; Spalding</b>	Andreas Böhme, Axel Schilder
<b>Simmons &amp; Simmons</b>	Harald Glander, Jochen Kindermann, Benedikt Weiser
<b>RECOMMENDED</b>	
<b>Ashurst</b>	Detmar Loff
<b>Flick Gocke Schamburg</b>	Christian Schatz
<b>Greenberg Traurig</b>	Kati Beckmann
<b>Heuking</b>	Michael Dröge, Christoph Gringel
<b>McDermott Will &amp; Schulte</b>	Frank Müller
<b>Orbit</b>	Joachim Mogck, Philip Mostertz



## DEBT CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Hengeler Mueller</b>	Dirk Hermann Bliesener
<b>Linklaters</b>	Alexander Schlee, Peter Waltz
<b>White &amp; Case</b>	Gernot Wagner, Karsten Wöckener
<b>EXCELLENT</b>	
<b>Clifford Chance</b>	Sebastian Maerker
<b>Freshfields</b>	Rick van Aerssen, Christoph Gleske
<b>Hogan Lovells</b>	Sven Brandt, Michael Schlitt, Jochen Seitz
<b>Latham &amp; Watkins</b>	Alexander Lentz, Rüdiger Malaun
<b>HIGHLY RECOMMENDED</b>	
<b>1 A&amp;O Shearman</b>	Mark Plepelits
<b>Noerr</b>	Holger Alfes
<b>2 Norton Rose Fulbright</b>	Christoph Enderstein, Frank Regelin
<b>Sullivan &amp; Cromwell</b>	Carsten Berrar, Krystian Czerniecki
<b>Dentons</b>	Oliver Dreher
<b>Mayer Brown</b>	Ulrike Binder, Patrick Scholl
<b>RECOMMENDED</b>	
<b>1 Ashurst</b>	Anne Grewlich, Tobias Krug
<b>Gleiss Lutz</b>	Kai Birke
<b>2 Heuking</b>	Christoph Gringel, Thorsten Kuthe, Mirko Sickinger
<b>Luther</b>	Rolf Kobabe
<b>Simmons &amp; Simmons</b>	Thomas Scharfenberg

## EQUITY CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Freshfields</b>	Christoph Gleske, Simon Schwarz
<b>Hengeler Mueller</b>	Reinhold Ernst, Hendrik Haag, Alexander Rang
<b>Linklaters</b>	Marco Carbonare, Kurt Dittrich
<b>Sullivan &amp; Cromwell</b>	Carsten Berrar, Max Birke, Krystian Czerniecki
<b>EXCELLENT</b>	
<b>Clifford Chance</b>	George Hacket
<b>Latham &amp; Watkins</b>	Alexander Lentz, Jan Penselin
<b>HIGHLY RECOMMENDED</b>	
<b>1 A&amp;O Shearman</b>	Mark Plepelits, Knut Sauer
<b>Hogan Lovells</b>	Michael Schlitt
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Stephan Hutter
<b>2 Gleiss Lutz</b>	Stephan Aubel
<b>Noerr</b>	Gerald Reger
<b>White &amp; Case</b>	Gernot Wagner
<b>RECOMMENDED</b>	
<b>1 Ashurst</b>	Matthias Von Oppen
<b>DLA Piper</b>	Roland Maass
<b>Heuking</b>	Christoph Gringel, Thorsten Kuthe, Mirko Sickinger
<b>Norton Rose Fulbright</b>	Benedikt Gillessen, Frank Regelin
<b>2 Baker McKenzie</b>	Berthold Hummel
<b>CMS Hasche Sigle</b>	Philipp Melzer
<b>Dentons</b>	Robert Michels
<b>Gowling WLG</b>	Lars-Gerrit Luessmann, Ulrich Reers
<b>Kirkland &amp; Ellis</b>	Siegfried Büttner
<b>Lark</b>	Tobias Nikoleyczik
<b>Milbank</b>	Thomas Ingenhoven
<b>Paul Hastings</b>	Katja Kaulamo
<b>Pinsent Masons</b>	Volker Balda
<b>RSM Ebner Stolz</b>	Daniel Kautenburger-Behr
<b>Taylor Wessing</b>	Marc-Oliver Kurth
<b>Willkie, Farr &amp; Gallagher</b>	Simon Weiss



### RESTRUCTURING

#### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Freshfields</b>	Lars Westpfahl
<b>Gleiss Lutz</b>	Andreas Spahlinger, Matthias Tresselt
<b>EXCELLENT</b>	
<b>1 A&amp;O Shearman</b>	Sven Prüfer
<b>Clifford Chance</b>	Stefan Sax, Patrick Schulz, Andreas Steiger
<b>Dentons</b>	Arne Friel, Andreas Ziegenhagen
<b>2 Görg</b>	Christian Bärenz, Thorsten Bieg
<b>Noerr</b>	Thomas Hoffmann, Christian Pleister
<b>HIGHLY RECOMMENDED</b>	
<b>1 CMS Hasche Sigle</b>	Rolf Leithaus, Alexandra Schluck-Amend
<b>Hengeler Mueller</b>	Johannes Tieves, Daniel Weiss
<b>Kirkland &amp; Ellis</b>	Friedrich Schlott, Cristina Weidner
<b>Latham &amp; Watkins</b>	Frank Grell
<b>Linklaters</b>	Sabine Vorwerk
<b>Taylor Wessing</b>	Hendrik Boss
<b>White &amp; Case</b>	Sylvia Fiebig, Jan-Philipp Hoos, Sven-Holger Undritz
<b>2 Anchor</b>	Florian Harig, Christoph Herbst, Alexander Reus
<b>Heuking</b>	Kai Uwe Büchler, Fabian Bürk, Arnold Büssemaker, Stefan Proske, Johan Schneider, Georg Streit
<b>Grub Brugger</b>	Volker Muschalle, Richard Scholz, Jasmin Urlaub, Michael Vilgertshofer, Hendrik Wolfer
<b>Milbank</b>	Norbert Rieger
<b>Willkie Farr &amp; Gallagher</b>	Ulrich Klockenbrink, Jörn Kowalewski
<b>RECOMMENDED</b>	
<b>1 Act legal</b>	Sven Tischendorf
<b>Aderhold</b>	Michael Löser, Susanne Szameitat

<b>Ashurst</b>	Karsten Raupach
<b>Brinkmann &amp; Partner</b>	Christoph Morgen, Jan Markus Plathner
<b>BRL</b>	Stefan Denkhaus, Katharina Gerdes
<b>DLA Piper</b>	Florian Bruder, Sven Schelo, Dietmar Schulz
<b>Finkenhof</b>	Lorenzo Matthei, Stephan Strumpf, Maximilian von Mangoldt
<b>GreenbergTraurig</b>	Gordon Geiser, Jesko Stark
<b>Hogan Lovells</b>	Christian Herweg, Heiko Tschauner
<b>McDermott Will &amp; Schulte</b>	Uwe Goetker, Matthias Kampshoff
<b>Schultze &amp; Braun</b>	Detlef Specovius
<b>SZA Schilling Zutt &amp; Anschütz</b>	Marc-Philippe Hornung, Thomas Oberle
<b>Wellensiek</b>	Alfred Hagebusch
<b>2 Astera Legal</b>	Till Buschmann
<b>Deloitte</b>	Stefan Sanne
<b>EPP Rechtsanwälte Avocats</b>	Emil Epp
<b>GSK Stockmann</b>	Justus Jansen
<b>GvW Graf von Westphalen</b>	Wolfram Desch
<b>KJK Kolmann Jacobs Kramer</b>	Stephan Kolmann
<b>Luther</b>	Marcus Backes, Gunnar Müller-Henneberg
<b>Mayer Brown</b>	Marco Wilhelm
<b>Möhrle Happ Luther</b>	Helge Hirschberger, Sebastian Siepmann
<b>Norton Rose Fulbright</b>	Timo Noftz
<b>Pluta</b>	Michael Pluta
<b>RSM Ebner Stolz</b>	Jan Hendrik Gross, Markus Mühlenbruch
<b>Simmons &amp; Simmons</b>	Christopher Kranz
<b>Weil</b>	Britta Grauke



## INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

# WEALTH MANAGEMENT

## Best Law Firms

In each tier, the firms are ordered alphabetically

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

\* Senior associate



## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Flick Gocke Schaumburg</b>	Xaver Ditz, Michael Hendricks, Florian Kutt, Thomas Rödder, Jens Schönfeld
<b>Freshfields</b>	Stephan Eilers, Norbert Schneider
<b>Linklaters</b>	Sebastian Benz, Jens Blumenberg, Oliver Rosenberg, Rainer Stadler
<b>EXCELLENT</b>	
<b>1 Gleiss Lutz</b>	Achim Dannecker, Stefan Mayer
<b>Milbank</b>	Rolf Füger, Thomas Kleinheisterkamp, Matthias Schell
<b>Noerr</b>	Georg Edelmann
<b>2 Baker McKenzie</b>	Christoph Becker, Thomas Schänzle, Stephan Schnorberger
<b>CMS Hasche Sigle</b>	Heino Büsching, Thomas Link
<b>Hengeler Muller</b>	Markus Ernst, Matthias Scheifele, Gunther Wagner
<b>HIGHLY RECOMMENDED</b>	
<b>1 A&amp;O Shearman</b>	Gottfried Breuninger
<b>Baker Tilly</b>	Christian Hensell
<b>Clifford Chance</b>	Stefan Behrens, Felix Mühlhäuser
<b>GvW - Graf Von Westphalen</b>	Michael Engel, Arne Schmidt, Frank Tschesche
<b>Latham &amp; Watkins</b>	Stefan Süss
<b>McDermott Will &amp; Schulte</b>	Dirk Pohl
<b>Poellath</b>	Hardy Fischer, Maximilian Haag
<b>RSM Ebner Stolz</b>	Alexander Bohn, Sebastian Hölscher, Holger Mach, Tobias Bakeberg, Alexander Euchner, Christof Zondler and Daniel Zöller
<b>Ypog</b>	Malte Bergmann, Andreas Kortendick, Florian Oppel
<b>2 Bird &amp; Bird</b>	Michael Brüggemann*, Rolf Schmich
<b>Dentons</b>	Stephan Busch
<b>DLA Piper</b>	Konrad Rohde
<b>Heuking</b>	Stephan Degen, Jörg Michelsen, Marc Scheunemann
<b>GLNS</b>	Reinhard Ege, Andreas Scheidle
<b>KMLZ</b>	Thomas Küffner
<b>Rödl</b>	Hans Weggenmann
<b>SZA - Schilling Zutt &amp; Anschütz</b>	Hans-Georg Berg
<b>RECOMMENDED</b>	
<b>ADVANT Beiten</b>	Marcus Mische
<b>Ashurst</b>	Tino Duttiné

<b>Avocado</b>	Christian Berger
<b>Baumann Bayer Seidl</b>	Tobias Mayer
<b>BRL</b>	Thomas Lübbehusen
<b>Deloitte</b>	Alexander Linn
<b>Dreyenberg</b>	Bartosz Dzionsko, Lars-Olaf Leskovar, Uwe Müller
<b>EPP Rechtsanwälte Avocats</b>	Emil Epp, Anne-Lise Lamy, Vanina Vedel, Laura Rejano and Audrey Bourquin
<b>EY</b>	Daniel Käshammer
<b>Esche Schümann Commichau</b>	Robert Kroschewski
<b>Eversheds Sutherland</b>	Lars Haverkamp
<b>GSK Stockmann</b>	Petra Eckl
<b>Heussen</b>	Martin Grasser
<b>Hogan Lovells</b>	Heiko Gemmel
<b>Kantenwein</b>	Kirsten Fox
<b>K&amp;L Gates</b>	Michael Kreft
<b>Lark</b>	Tobias Stuppi
<b>Luther</b>	Ulrich Siegemund
<b>Oppenhoff</b>	Axel Bödefeld
<b>Simmons &amp; Simmons</b>	Bernulph von Crailsheim
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Johannes Frey
<b>Streck Mack Schwedhelm</b>	Rolf Schwedhelm
<b>Weil</b>	Tobias Geerling
<b>White &amp; Case</b>	Bodo Bender
<b>WTS</b>	Lars Behrendt, Franz Prinz zu Hohenlohe, Axel Nientimp

\* Counsel

## EPP RECHTSANWÄLTE AVOCATS: FRANCO-GERMAN TAX EXPERTISE



Anne-Lise Lamy

**Key Figure(s):** Emil Epp, Anne-Lise Lamy, Vanina Vedel, 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. A multi-jurisdictional firm of 25 lawyers, it offers full access to additional services and information through its branch EPP Tax offshoot, and Euro-Droit, the firm's affiliate, founded in Strasbourg in 1993.

## RSM EBNER STOLZ: STRATEGIC ADVISORY APPROACH



Markus Heinlein

**Key Figure(s):** Alexander Bohn, Sebastian Holscher, Holger Mach, Tobias Bäkeberg, 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, the practice's services are in high demand. Cross-border tax structuring and compliance as well as implementation of tax ICS systems are also specialities.

**Team & Differentiation:** With over 2,700 people working from 14 locations across all major German cities and economic centers, RSM Ebner Stolz' formidable team is bolstered by Franco-German experts in payroll tax and global mobility consulting. The firm is the German member 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)
<b>LEADING</b>	
<b>Flick Gocke Schaumburg</b>	Michael Hendricks, Christina Hildebrand
<b>EXCELLENT</b>	
<b>1 KMPG</b>	Jan Uterhark
<b>McDermott Will &amp; Schulte</b>	Dirk Pohl
<b>PwC Legal Germany</b>	Jan Haselmann
<b>RSM Ebner Stolz</b>	Alexander Bohn, Sven Christian Gläser, Detlev Heinsius, Sandro Nücken
<b>2 A&amp;O Shearman</b>	Gottfried Breuninger, Florian Lechner
<b>C.K.S.S</b>	Claas Fuhrmann
<b>EY</b>	Ralf Eckert
<b>Noerr</b>	Georg Edelmann, Carsten Heinz
<b>Streck Mack Schwedhelm</b>	Burkhard Binnewies, Rolf Schwedhelm, Martin Wulf
<b>HIGHLY RECOMMENDED</b>	
<b>1 Baker McKenzie</b>	Christoph Becker, Thomas Schänzle, Stephan Schnorberger
<b>Clifford Chance</b>	Stefan Behrens, Felix Mühlhäuser, Thorsten Sauerhering
<b>Freshfields</b>	Stephan Eilers, Norbert Schneider
<b>Gleiss Lutz</b>	Johann Wagner
<b>Hengeler Mueller</b>	Markus Ernst
<b>Linklaters</b>	Jens Blumenberg, Julian Böhmer, Oliver Rosenberg
<b>Milbank</b>	Rolf Füger, Thomas Kleinheisterkamp, Matthias Schell
<b>Poellath</b>	Michael Best
<b>Rödl</b>	Isabel Bauernschmitt
<b>WTS</b>	Dietmar Gosch
<b>YPOG</b>	Isabella Denninger, Andreas Kortendick, Michael Wendt*
<b>2 Deloitte</b>	Heiko Ramcke
<b>Dentons</b>	Stephan Busch, Pia Dorfmueller, Michael Graf
<b>Heuking</b>	Jörn Matuszewski, Marc Scheunemann
<b>GvW Graf von Westphalen</b>	Frank Tschesche
<b>Hogan Lovells</b>	Ingmar Dörr
<b>Kantenwein</b>	Sven Cieranowski, Rainer Spatscheck
<b>KMLZ</b>	Thomas Küffner, Thomas Streit, Oliver Zugmaier
<b>Latham &amp; Watkins</b>	Stefan Süss
<b>Oppenhoff</b>	Axel Bödefeld
<b>TLR</b>	Martin Riegel
<b>RECOMMENDED</b>	
<b>ADVANT Beiten</b>	Marcus Mische, Joachim Reichenberger
<b>Baker Tilly</b>	Oliver Hubertus
<b>Baumann Mayer Seidl</b>	Tobias Mayer
<b>Bird &amp; Bird</b>	Michael Brüggemann*, Rolf Schmich
<b>Cleary Gottlieb</b>	Jens Hafemann
<b>CMS Hasche Sigle</b>	Heino Büsching
<b>DLA Piper</b>	Konrad Rohde
<b>EPP Rechtsanwälte Avocats</b>	Emil Epp, Anne-Lise Lamy
<b>Esche Schümann Commichau</b>	Tom Kemcke, Jakob Kleefass
<b>GSK Stockmann</b>	Petra Eckl
<b>Heussen</b>	Martin Grasser
<b>K&amp;L Gates</b>	Karsten Seidel
<b>LHP</b>	Ingo Heuel
<b>Luther</b>	Bela Jansen
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Johannes Frey
<b>SZA - Schilling Zutt &amp; Anschütz</b>	Hans-Georg Berg
<b>White &amp; Case</b>	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	

<b>BBA/Fjeldco</b>	Ásgeir Á. Ragnarsson, Einar Baldvin Árnason, Baldvin Björn Haraldsson, Bjarki H. Diego, Halldór Karl Halldórsson
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<b>Lex Law Offices</b>	Ólafur Haraldsson, Helgi Þór Þorsteinsson
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<b>Logos Legal Services</b>	Thórólfur Jónsson, Óttar Pálsson
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### EXCELLENT

<b>Advel Attorneys At Law</b>	Ragnar Guðmundsson, Stefán Thór Ingimarsson, Bjarni Þór Bjarnason
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<b>Juris</b>	Vífill Harðarson, Simon Knight, Finnur Magnússon
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<b>Landslög Law Offices</b>	Johannes Karl Sveinsson, Vidar Ludviksson
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### HIGHLY RECOMMENDED

<b>Jonsson &amp; Hall</b>	Hörður Felix Harðarson, Gísli Guðni Hall, Gunnar Jónsson, Einar Þór Sverrisson
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<b>Lagahvoll</b>	Daði Bjarnason, Jóhann Tómas Sigurðsson
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# ITALY



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## LARGE-CAP M&A

### Best Investment Banks

In each tier, the banks are ordered alphabetically

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

## SMALL TO MID-CAP M&A

### Best Investment Banks

In each tier, the banks are ordered alphabetically

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



## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Stefano Sennhauser, Pietro Scarfone
<b>BonelliErede</b>	Emanuela Da Rin, Antonio La Porta
<b>Chiomenti</b>	Gregorio Consoli, Giorgio Cappelli, Luca Bonetti
<b>Clifford Chance</b>	Giuseppe De Palma, Charles Adams
<b>Legance</b>	Andrea Giannelli
<b>Linklaters</b>	Roberto Egori
<b>PedersoliGattai</b>	Gaetano Carrello, Lorenzo Vernetti, Maura Magioncalda
<b>EXCELLENT</b>	
<b>Cappelli Riolo Calderaro Crisostomo Del Din &amp; Partners</b>	Antonio Lombardo, Paolo Calderaro, Alberto Del Din
<b>Dentons</b>	Alessandro Fosco Fagotto
<b>DLA Piper</b>	Federico Zucconi Galli Fonseca, Agostino Papa
<b>Gianni &amp; Origoni</b>	Giuseppe De Simone, Matteo Bragantini, Domenico Gentile
<b>Hogan Lovells</b>	Carlo Massini, Patrizio Messina, Madeleine Horrocks
<b>Latham &amp; Watkins</b>	Marcello Bragiani, Anton Giulio Scialpi, Jeffrey H. Lawlis
<b>HIGHLY RECOMMENDED</b>	
<b>ADVANT Nctm</b>	Stefano Padovani, Matteo Gallanti, Eugenio Siragusa
<b>Ashurst</b>	Riccardo Rossi
<b>Fivers</b>	Mara Fittipaldi, Edoardo Guffanti, Francesco Di Carlo
<b>Gatti Pavesi Bianchi Ludovici</b>	Andrea Limongelli, Marc-Alexandre Courtejoie, Andrea Novarese
<b>Greenberg Trauring Santa Maria</b>	Corrado Angelelli
<b>K&amp;L Gates</b>	Fabrizio Dotti, Paolo Rusconi, Chiara Anceschi
<b>Molinari Studio Legale</b>	Andrea Taurozzi
<b>Orsinger Ortu</b>	Manfredi Lanza, Giovanni Nicchiniello, Luigi Baglivo, Cosimo Paszkowski, Massimo Ritrovato
<b>Pavia e Ansaldi</b>	Mario Di Giulio, Roberto Zanchi, Caterina Luciani
<b>RECOMMENDED</b>	
<b>CBA</b>	Francesco Dalti
<b>Delfino e Associati Willkie Farr &amp; Gallagher</b>	Giulio Tognazzi
<b>Eversheds Sutherland</b>	Pasquale Bifulco
<b>Freshfields</b>	Francesco Lombardo
<b>LCA Studio Legale</b>	Davide Valli, Umberto Piattelli, Luca Liberti
<b>Orrick, Herrington &amp; Sutcliffe</b>	Marina Balzano
<b>Pirola Pennuto Zei &amp; Associati</b>	Andrea Gottardo
<b>VALUABLE PRACTICE</b>	
<b>BSVA</b>	Marco Lantelme
<b>Giovanardi Studio Legale</b>	Carlo Alberto Giovanardi
<b>LMS Studio Legale</b>	Mario Lisanti
<b>Nunziante Magrone</b>	Alessio Lombardo

### PAVIA E ANSALDO: STRUCTURED VISION OF BANKING & FINANCE



Mario di Giulio

Key Figure(s): Mario di Giulio, Roberto Zanchi and Caterina Luciani  
Established: 1961

**Track Record:** Pavia Ansaldi advises leading banks, financial institutions, corporates and funds on banking and finance matters in Italy and abroad. The team combines expertise in traditional lending, structured finance, securitizations, NPLs and distressed assets with strong capabilities in acquisition, project, real estate and asset finance, as well as regulatory compliance.

**Team & Differentiation:** The interdisciplinary team is active across lending, structured finance, capital markets and regulatory compliance, combining technical accuracy with a pragmatic approach. Mario di Giulio is widely regarded as one of Italy's top securitization and structured finance experts, drawing on his dual experience as a private practitioner and in-house counsel at leading banks.

## DEBT CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Cristiano Tommasi
<b>Cappelli Riolo Calderaro Crisostomo Del Din &amp; Partners</b>	Alberto Del Din, Michele Crisostomo, Paolo Calderaro
<b>Clifford Chance</b>	Filippo Emanuele
<b>Latham &amp; Watkins</b>	Antonio Coletti
<b>White &amp; Case</b>	Michael Immordino
<b>EXCELLENT</b>	
<b>Ashurst</b>	Annalisa Santini
<b>BonelliErede</b>	Emanuela Da Rin, Antonio La Porta
<b>Chiomenti</b>	Gregorio Consoli, Benedetto La Russa
<b>Hogan Lovells</b>	Patrizio Messina
<b>Jones Day</b>	Vinicio Trombetti
<b>Legance</b>	Andrea Giannelli
<b>Linklaters</b>	Linda Taylor
<b>PedersoliGattai</b>	Emanuela Campari Bernacchi, Valentina Lattanzi
<b>Simmons &amp; Simmons</b>	Paola Leocani
<b>HIGHLY RECOMMENDED</b>	
<b>Gianni &amp; Origoni</b>	Richard Hamilton
<b>Greenberg Traurig Santa Maria</b>	Corrado Angeletti
<b>Bird &amp; Bird</b>	Federico Del Monte, Corrado Fiscale
<b>Pavia e Ansaldi</b>	Mario Di Giulio
<b>RECOMMENDED</b>	
<b>BSVA</b>	Marco Lantelme
<b>CBA</b>	Francesco Dalti, Daniela Sorgato
<b>ILS</b>	Norman Pepe
<b>LMS Studio Legale</b>	Mario Lisanti

**EQUITY CAPITAL MARKETS****Best Law Firms**

In each tier, the firms are ordered alphabetically

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

## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

### ADVANT NCTM: STRATEGIC ADVISORS IN CORPORATE DISTRESS SITUATIONS



Fabio Marelli

**Key Figure(s):** Fabio Marelli, Filippo Cesaris, Juri Bettinelli and Paolo Montironi  
**Established:** 2000

**Track Record:** The firm has long-standing experience in bankruptcy, corporate crisis and insolvency law. The team advises distressed companies, creditors, investors, banks and receivers across negotiated and judicial restructurings, special situations and distressed investments. The practice covers refinancing, debt-for-equity swaps, turnarounds, divestments and NPL transactions, combining technical precision with value preservation.

**Team & Differentiation:** ADVANT Nctm is recognized for its integrated, multidisciplinary approach, leveraging strong expertise in tax, finance and litigation to guide clients through even the most complex of restructuring scenarios. Its team of professionals intervene at every stage in crisis management situations, offering pragmatic solutions that balance risk minimization with business continuity and strategic recovery.



## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Maisto e Associati</b>	Guglielmo Maisto, Marco Cerrato
<b>Chiomenti</b>	Raul-Angelo Papotti, Massimo Antonini, Marco Di Siena
<b>Gatti Pavesi Bianchi Ludovici</b>	Paolo Ludovici, Pietro Piccone Ferrarotti
<b>EXCELLENT</b>	
<b>Bonellierede</b>	Stefano Simontacchi
<b>CMS</b>	Giuseppe Ascoli, Stefano Chirichigno
<b>Dentons</b>	Andrea Fiorelli, Gianmarco Tortora
<b>DLA Piper</b>	Christian Montinari, Antonio Tomassini
<b>Facchini Rossi Michelutti Studio Legale Tributario</b>	Francesco Facchini, Luca Rossi, Riccardo Michelutti
<b>Fivers</b>	Francesco Mantegazza, Fabio Oneglia, Gianluca Pozzi
<b>Foglia &amp; Partners</b>	Giuliano Foglia
<b>Gianni &amp; Origoni</b>	Fabio Chiarenza, Luca Dal Cerro
<b>LCA</b>	Roberto Pellizzari, Simona Passarelli
<b>Legance</b>	Marco Graziani, Claudia Gregori, Giulio Mazzotti
<b>Pirola Pennuto Zei &amp; Associati</b>	Nathalie Brazzelli, Massimo Di Terlizzi and Yuri Zugolaro
<b>Tremonti Partners</b>	Giulio Tremonti, Lorenzo Piccardi
<b>HIGHLY RECOMMENDED</b>	
<b>ADVANT Nctm</b>	Barbara Aloisi, Federico Trutalli, Piermauro Carabellese
<b>CBA</b>	Angelo Bonissoni, Stefano Petrecca
<b>Di Tanno e Associati</b>	Tommaso di Tanno, Fabio Brunelli
<b>Freshfields</b>	Renato Paternollo
<b>Hogan Lovells</b>	Serena Pietrosanti
<b>Linklaters</b>	Roberto Egori
<b>McDermott Will &amp; Emery</b>	Carlo Maria Paoella
<b>Pavia e Ansaldi</b>	Marco Jannon, Giovanni Gigliotti

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**Russo De Rosa Associati**

Alberto Russo, Leo de Rosa, Valerio Libani

**Salvini e Soci**

Livia Salvini, Giovanni Panzera da Empoli

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**RECOMMENDED**

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**Ashurst**

Michele Milanese

**A&O Shearman**

Francesco Guelfi

**Biscozzi Nobili & Partners**

Francesco Nobili

**Baker McKenzie**

Francesco Pisciotta, Michele Santocchini

**Carnelutti**

Paolo Baruffi, Gilberto Comi

**Cleary Gottlieb Steen & Hamilton**

Vania Petrella, Gianluca Russo

**Clifford Chance**

Carlo Galli

**Escalar e Associati**

Gabriele Escalar

**Eversheds Sutherland**

Marco Melisse, Sebastiano Scilberto, Gianluca Nemec

**Gitti & Partners**

Diego De Francesco, Marco Ettorre, Gianluigi Strambi

**Lexia**

Alessandro Dagnino

**Loconte & Partners**

Stefano Loconte

**Nunziante Magrone**

Claudio Giordano, Carlo Sallustio, Fabio Cappelzone

**PedersoliGattai**

Cristiano Garbarini, Domenico Ponticelli, Giovanni Bandera

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**VALUABLE PRACTICE**

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**AndPartners**

Fabio Antonio Bertucci

**Belluzzo International Partners**

Luigi Belluzzo, Daniele Carlo Trivi

**Bureau Plattner**

Massimo Petrucci, Hannes Hilpold

**Hager & Partners**

Heinz Peter Hager

**Lawal**

Alberto Picariello

**Alma LED**

Guido Arie Petraroli, Alfredo Fossati

**Molinari Studio Legale**

Ottavia Alfano

**Simmons & Simmons**

Marco Palanca

**Studio Tributario Tognolo**

Paolo Tognolo

**Valente Associati GEB Partners**

Piergiorgio Valente

**Withers**

Giulia Cipollini



## FUND STRUCTURING

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Alma LED</b>	Alessandro Corno
<b>EXCELLENT</b>	
<b>Chiomenti</b>	Vincenzo Troiano, Alessandro Portolano, Mario Roli
<b>CMS</b>	Andrea Arcangeli
<b>DLA Piper</b>	Agostino Papa
<b>Gitti &amp; Partners</b>	Stefano Roncoroni, Vincenzo Giannantonio
<b>Greenberg Trauring Santa Maria</b>	Eriprando Guerritore
<b>ADVANT Nctm</b>	Emidio Cacciapuoti
<b>HIGHLY RECOMMENDED</b>	
<b>Annunziata &amp; Conso</b>	Filippo Annunziata
<b>CP-DL</b>	Dante Leone, Giancarlo Capolino-Perlingieri
<b>Fivers</b>	Francesco Di Carlo
<b>Gianni &amp; Origoni</b>	Gianluca Ghersini, Paolo Bordi
<b>PedersoliGattai</b>	Giovanni Giuliani
<b>Simmons &amp; Simmons</b>	Andrea Accornero, Andrea Tonon, Romeo Battiglia
<b>RECOMMENDED</b>	
<b>Cappelli Riolo Calderaro Crisostomo Del Din &amp; Partners</b>	Gabriele Buratti
<b>CBA Studio Legale e Tributario</b>	Francesco Assegnati, Roberto Brustia
<b>Dentons</b>	Fabrizio Capponi
<b>Di Tanno Associati</b>	Fabio Brunelli
<b>Facchini Rossi Michelutti Studio Legale Tributario</b>	Luca Rossi, Riccardo Michelutti
<b>Giovannelli e Associati</b>	Giovanni Meschia

## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Belluzzo International Partners</b>	Luigi Belluzzo
<b>Facchini Rossi Michelutti Studio Legale Tributario</b>	Francesco Facchini, Stefano Massarotto, Luca Rossi, Riccardo Michelutti and Francesco Capitta
<b>Vasapolli &amp; Associati</b>	Andrea Vasapolli
<b>2</b> <b>Biscozzi Nobili Piazza</b>	Francesco Nobili
<b>Chiomenti</b>	Raul-Angelo Papotti
<b>DLA Piper</b>	Christian Montinari, Antonio Longo
<b>Gatti Pavesi Bianchi Ludovici</b>	Paolo Ludovici
<b>Maisto e Associati</b>	Alessandro Bavila, Marco Cerrato
<b>EXCELLENT</b>	
<b>1</b> <b>BonelliErede</b>	Stefano Brunello Dormal
<b>Gianni &amp; Origoni</b>	Fabio Chiarenza
<b>LCA Studio Legale</b>	Maria Carla Barbarito, Francesca Romana Lupoi, Roberto Pellizzari
<b>Russo De Rosa Associati</b>	Leo de Rosa
<b>Withers</b>	Giulia Cipollini
<b>2</b> <b>Loconte &amp; Partners</b>	Stefano Loconte
<b>Pavia e Ansaldi</b>	Giovanni Gigliotti, Maurizio Vasciminni, Marco Jannon
<b>Tavecchio &amp; Associati</b>	Andrea Tavecchio, Elisabetta De Lorenzi
<b>HIGHLY RECOMMENDED</b>	
<b>Carnelutti</b>	Gilberto Comi
<b>Cleary Gottlieb Steen &amp; Hamilton</b>	Vania Petrella
<b>Dentons</b>	Andrea Fiorelli
<b>Foglia &amp; Partners</b>	Giuliano Foglia
<b>Tremonti Partners</b>	Lorenzo Piccardi
<b>Fivers</b>	Francesco Mantegazza, Francesco di Carlo
<b>Legance</b>	Andrea Silvestri, Marco Graziani

# LIECHTENSTEIN

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## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Gasser Partner</b>	Hannes Arnold, Johannes Gasser
<b>EXCELLENT</b>	
<b>1 BWB Legal</b>	Martin Batliner, Christian Batliner
<b>Marxer &amp; Partner</b>	Mario A. König, Armin Dobler
<b>Niedermüller</b>	Matthias Niedermüller
<b>2 Advocatio Rechtsanwälte Grabher Dür</b>	Johannes Dür, Johannes Grabher
<b>Müller &amp; Partner</b>	Roland Müller
<b>Seeger, Frick &amp; Partner</b>	Wolfgang Seeger
<b>HIGHLY RECOMMENDED</b>	
<b>Bergt &amp; Partners</b>	Peter Bergt, Josef Bergt
<b>Lampert &amp; Partner</b>	Siegbert Lampert
<b>Nägele</b>	Thomas Nägele
<b>NSF Rechtsanwälte</b>	Heinz Frommelt
<b>Paragraph 7</b>	Christoph Bruckschweiger, Helene Rebholz
<b>Walser</b>	Manuel Walser

# LUXEMBOURG

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## INVESTMENT & CUSTODIAN

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Frank Mausen, Paul Péporté, Pierre Schleimer
<b>Clifford Chance</b>	Steve Jacoby, Christian Kremer, Marc Mehlen
<b>Linklaters</b>	Eliane Dejardin Botelho, Patrick Geortay, Nicki Kayser, Melinda Perera
<b>EXCELLENT</b>	
<b>Arendt &amp; Medernach</b>	Matthieu Taillandier
<b>Baker McKenzie</b>	Laurent Fessmann, Jean-François Trapp
<b>BSP</b>	Nuala Doyle, Laurent Lazard, Nicolas Widung
<b>Elvinger Hoss Prussen</b>	Katia Paniki
<b>GSK Stockmann</b>	Manuel Fernandez, Andreas Heinzmann, Philipp Mössner, Corinna Schumacher, Valerio Scollo
<b>Loyens &amp; Loeff</b>	Anne-Marie Nicolas, Vassiliyan Zanev
<b>Luther</b>	Bob Scharfe, Eric Sublon
<b>NautaDutilh</b>	Sara Gerling, Josée Weydert, Margaretha Wilkenhuysen
<b>Ogier</b>	Jad Nader
<b>HIGHLY RECOMMENDED</b>	
<b>Ashurst</b>	Fabien Debroise
<b>Brucher, Thielgen &amp; Partners</b>	Nicolas Bernardy
<b>DLA Piper</b>	Xavier Guzman, Laurent Massinon
<b>DSM Avocats À La Cour</b>	Marie-Paule Gillen
<b>Hogan Lovells</b>	Ariane Mehrshahi Marks
<b>Kleyr Grasso</b>	Renata Jokubauskaite
<b>Molitor</b>	Michel Molitor
<b>Norton Rose Fulbright</b>	Stéphane Braun

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**PinSENT Masons** Michel Bulach

**Simmons & Simmons** Louis-Maël Cogis, Cathrine Foldberg Møller

**Stibbe** Gérald Origer

**Strelia** Michaël Meylan

## RECOMMENDED

**AKD** Basile Fémelat

**Brouxel & Rabia** Samia Rabia

**Chevalier & Sciaies** Rémi Chevalier

**CMS** Vivian Walry

**Dechert** Marc Seimetz

**Linari Law Firm** Guillaume Deflandre, Vincent Linari-Pierron

**Mourant Ozannes** Saniyé Tipirdamaz

**Sedlo** Adrian Sedlo

**SJL Jimenez Lunz** Michel Jimenez Lunz

**Vandenbulke** Denis Van Den Bulke

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### STRELIA: COMPREHENSIVE BANKING FINANCE EXPERTS



Michael Meylan

Key Figure(s): Michael Meylan

Established: 2013

**Track Record:** The team offers extensive expertise in syndicated loans, acquisition finance, real estate finance, project finance and securitization, while handling significant disputes and regulatory matters for banks, financial institutions, investment funds and corporate clients, assisting with insolvencies and restructurings. Recent mandates include refinancing acquisitions for healthcare groups and advising on data-center financing.

**Team & Differentiation:** The team is recognized for combining technical excellence with client-focused pragmatism. It effectively navigates regulatory landscapes including AML, MiFID compliance and financial criminal matters, providing integrated advice in a rapidly evolving market. A unique blend of transactional, litigation and restructuring expertise sets it apart, ensuring practical solutions and high-quality service.

### 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)
<b>LEADING</b>	
<b>Arendt &amp; Medernach</b>	Sébastien Binard
<b>Clifford Chance</b>	Stefanie Ferring, Steve Jacoby
<b>Kleyr Grasso</b>	Marc Kleyr
<b>Linklaters</b>	Rémy Bonneau
<b>EXCELLENT</b>	
<b>A&amp;O Shearman</b>	Pierre Schleimer
<b>Baker McKenzie</b>	Élodie Duchene, Catherine Martougin
<b>Brucher, Thielgen &amp; Partners</b>	Nicolas Thielgen
<b>BSP</b>	Laure-Hélène Gaicio-Fievez, Linda Harroch, Christèle Pierre-Alexandre, Fabio Trevisan
<b>DSM - Avocats à la Cour</b>	Mario Di Stefano, Renaud Le Squeren
<b>Elvinger Hoss Prussen</b>	Philippe Hoss
<b>Loyens &amp; Loeff</b>	Véronique Hoffeld, Anne-Marie Nicolas, Michael Scott
<b>Luther</b>	Robert Goerend, Mathieu Laurent
<b>HIGHLY RECOMMENDED</b>	
<b>Chevalier &amp; Sciaies</b>	Cécile Rechstein, Olivier Sciaies
<b>CMS</b>	Pawel Hermelinski, Gérard Maîtrejean
<b>DLA Piper</b>	Xavier Guzman, Laurent Massinon
<b>GSK Stockmann</b>	Manuel Fernandez, Andreas Heinzmann, Anna Lindner
<b>Martin-Condrotte Avocats à la cour</b>	Aline Condrotte
<b>Molitor</b>	Chan Park

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**NautaDutilh** Romain Sabatier

**Norton Rose Fulbright** Torsten Sauer

**Ogier** Hélène Arvis, Audrey Bertolotti, Jad Nader, Laurent Thailly

**Rutsaert Legal** Edouard Guy, Quentin Rutsaert

**Simmons & Simmons** Louis-Maël Cogis

**Strelia** Etienne de Crepy

## RECOMMENDED

**Ashurst** Fabien Debroise, Isabelle Lentz

**Clément Konrad & Partners** Christophe Clément, Jens Konrad

**CM Law** Raphaël Collin

**Linari Law Firm** Vincent Linari-Pierron

**Mourant Ozannes** Aldric Grosjean, Saniyé Tipirdamaz

**SJL Jimenez Lunz** Michel Jimenez Lunz

**Steinmetz Avocat** Christian Steinmetz

**Stibbe** Frédéric Pilorget

**Thewes & Reuter** Pierre Reuter

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## RUTSAERT LEGAL: DYNAMIC RESTRUCTURING SOLUTIONS



Key Figure(s): Quentin Rutsaert and Edouard Guy  
Established: 2010

Quentin Rutsaert

**Track Record:** Rutsaert Legal excels at guiding complex global restructurings, leveraging extensive experience in corporate finance to guide asset managers and high-net-worth individuals through intricate processes. The firm has successfully managed debt restructurings, asset securitizations and comprehensive corporate revitalizations. It handles multifaceted cases involving alternative funds and international finance.

**Team & Differentiation:** Rutsaert Legal stands out thanks to its client-first, no-nonsense approach, combining deep Luxembourg market insight with international expertise. The team specializes in tailored methodologies that marry corporate finance and investment strategies, setting it apart from competitors. Its dynamic methods put the accent on integrity and efficiency, offering pragmatic solutions to restructuring challenges.



## FUND STRUCTURING

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Patrick Mischo
<b>Arendt &amp; Medernach</b>	Gilles Dusemon
<b>Baker McKenzie</b>	Laurent Fessmann, Catherine Martougin
<b>Linklaters</b>	Silke Bernard, Hermann Beythan, Martin Mager
<b>EXCELLENT</b>	
<b>BSP</b>	Linda Harroch, Evelyn Maher
<b>Chevalier &amp; Sciaies</b>	Cécile Rechstein, Olivier Sciaies
<b>Clifford Chance</b>	Maren Stadler-Tjan
<b>Elvinger Hoss Prussen</b>	Jacques Elvinger
<b>Loyens &amp; Loeff</b>	Vassiliyan Zanev
<b>Ogier</b>	Anne-Gaëlle Delabaye
<b>HIGHLY RECOMMENDED</b>	
<b>1 AKD</b>	Jevgeniy Nesch
<b>Debevoise &amp; Plimpton</b>	Christopher Dortschy
<b>GSK Stockmann</b>	Anna Gassner, Marcus Peter, Corinna Schumacher
<b>Hogan Lovells</b>	Pierre Reuter
<b>Luther</b>	Claudia Hoffmann, Daniel Krauspenhaar
<b>Norton Rose Fulbright</b>	Claire Guilbert
<b>Pinsent Masons</b>	Benoit Rose, Dr. Jan Saalfrank, Mark Shaw
<b>PwC Legal</b>	Mathieu Scodellaro
<b>Stibbe</b>	Edouard d'Anterroches
<b>Van Campen Liem</b>	Raffaele Gargiulo, Renaud Graas, Jérémie Muszkatblit

**2 Ashurst**

Antonios Nezeritis

**Brouxel & Rabia**

Samia Rabia

**Charles Russell Speechlys**

Jean-Baptiste Beauvoir-Planson

**CMS**

Aurélien Hollard

**Dechert**

Marc Seimetz

**Dentons**

Jean-Luc Fisch

**DLA Piper**

Catherine Pogorzelski

**Harneys**

Vanessa Molloy

**Kleyr Grasso**

Mevlüde-Aysun Tokbag

**Linari Law Firm**

Vincent Linari-Pierron

**Maples Group**

Johan Terblanche

**Mourant Ozannes**

Romain Bordage

**NautaDutilh**

Géraldine Léonard

**Rutsaert Legal**

Edouard Guy, Quentin Rutsaert

**Simmons & Simmons**

Augustin de Longeaux, Pieter Leguit

**Vandenbulke**

Denis Van Den Bulke

**White & Case**

Arnaud Cagi-Nicolau

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

Olivier Sciales

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

**Track Record:** With expertise guiding alternative funds, the team is skilled in time-to-market vehicles, focusing on RAIIFs and SCSPs. Advisory services span diverse asset classes, including traditional private equity and real estate, as well as emerging sectors like crypto, STOs, hedge, and debt funds. The team assists asset managers, family offices and other firms managing various fund types across multiple jurisdictions.

**Team & Differentiation:** The team specializes in crypto and debt funds, and boasts considerable expertise navigating the evolving ESG regulation landscape, particularly the Sustainable Finance Disclosure Regulation. The firm harmonizes excellence and intellectual rigor with practical, business-minded approaches, providing solution-oriented advice with direct partner engagement and outstanding responsiveness.

**GSK STOCKMANN:  
INNOVATIVE FUND STRUCTURING EXPERTISE**

Marcus Peter

**Key Figure(s):** Anna Gassner, Marcus Peter and Corinna Schumacher  
**Established:** 2016

**Track Record:** The team advises fund clients with holdings totaling over €10 billion, and has gained several important new clients of late. The practice provides a broad range of services including fund structuring, investment management, RAIIFs, tax advice, regulations and legislation. The practice delivers cutting-edge legal advice across the full investment-fund lifecycle.

**Team & Differentiation:** The team brings deep market knowledge, bilingual capabilities, and a unique approach to both regulated and unregulated fund structures. The practice uniquely handles both regulated funds supervised by CSSF and unregulated fund structures, an uncommon skill set in Luxembourg. The firm employs native German speakers across all practice groups, facilitating seamless collaboration and communication with German clients.



## TAX LITIGATION

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Jean Schaffner
<b>Baker McKenzie</b>	Olivier Dal Farra, Diogo Duarte de Oliveira, Annie Elfassi, Amar Hamouche
<b>BSP</b>	Pol Mellina, Alain Steichen
<b>DSM - Avocats à la Cour</b>	Mario Di Stefano, Alex Pham
<b>EXCELLENT</b>	
<b>Arendt &amp; Medernach</b>	Thierry Lesage
<b>Elvinger Hoss Prussen</b>	Yves Prussen
<b>Loyens &amp; Loeff</b>	Peter Moons
<b>Molitor</b>	Pierre-Jean Estagerie
<b>HIGHLY RECOMMENDED</b>	
<b>Chevalier &amp; Sciaies</b>	William Jean-Baptiste
<b>CMS</b>	Frédéric Feyten
<b>Jeitz &amp; Goerens</b>	Jean-Luc Schaus
<b>Stibbe</b>	Johan Léonard

## DSM AVOCATS: ELITE LUXEMBOURG TAX LITIGATION EXPERTS

Key Figure(s): Alex Pham  
Established: 2004

Alex Pham

**Track Record:** The team excels at advising corporate clients on international transactions and investment structures, including Luxembourg companies, shareholders, lenders and borrowers. The team offers specialist tax advice for alternative investment funds such as SIFs, SICARs and securitization vehicles. The practice has secured numerous high-profile victories in landmark cases.

**Team & Differentiation:** Led by seasoned litigators, the team skillfully navigates the Luxembourg tax landscape and represents clients in both European and Luxembourg courts, solidifying the firm's reputation as a leading expert in tax-related matters. The practice combines tax advice with tax-dispute-resolution expertise, going beyond classic advisory services.

# CORPORATE TAX

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Jean Schaffner
<b>Arendt &amp; Medernach</b>	Jan Neugebauer
<b>Baker McKenzie</b>	Olivier Dal Farra, Diogo Duarte de Oliveira, Annie Elfassi, Amar Hamouche
<b>BSP</b>	Pol Mellina, Alain Steichen
<b>DSM - Avocats à la Cour</b>	Mario Di Stefano, Alex Pham
<b>EXCELLENT</b>	
<b>Elvinger Hoss Prussen</b>	Yves Prussen
<b>Loyens &amp; Loeff</b>	Peter Moons
<b>Molitor</b>	Pierre-Jean Estagerie
<b>Norton Rose Fullbright</b>	Florent Trouiller
<b>Ogier</b>	Aurélie Clementz
<b>HIGHLY RECOMMENDED</b>	
<b>Bonn &amp; Schmitt</b>	Stéphane Ebel
<b>Chevalier &amp; Sciales</b>	William Jean-Baptiste
<b>DPR Tax Law</b>	Pierre-régis Dukmedjian
<b>CMS</b>	Alejandro Dominguez
<b>Dentons</b>	Jean-Luc Fisch
<b>Jeitz &amp; Goerens</b>	Jean-Luc Schaus
<b>Maples Group</b>	Jean-Dominique Morelli
<b>Stibbe</b>	Johan Léonard

## BONN & SCHMITT: EXCELLENCE, COMMITMENT AND AMBITION



Stéphane Ebel

Key Figure(s): Stéphane Ebel  
Established: 1988

**Track Record:** The practice encompasses corporate, international tax and indirect tax advisory, 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 Bonn & Schmitt 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)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Patrick Mischo, Jean Schaffner
<b>Arendt &amp; Medernach</b>	Alain Goebel
<b>Baker McKenzie</b>	Antonio Weffer
<b>Loyens &amp; Loeff</b>	Dominique Afink, Peter Moons, Sophie Ogden
<b>EXCELLENT</b>	
<b>CMS</b>	Imelda Navarro Arroyo
<b>Elvinger Hoss Prussen</b>	Elisabeth Adam, Isabelle Gervais, Dirk Richter
<b>Hogan Lovells</b>	Gérard Neiens
<b>HIGHLY RECOMMENDED</b>	
<b>Clément Konrad &amp; Partners</b>	Christophe Clément, Jens Konrad
<b>DSM - Avocats à la Cour</b>	Alex Pham
<b>Maples Group</b>	James O'Neal
<b>NautaDutilh</b>	Jean-Marc Groelly
<b>Norton Rose Fulbright</b>	Florent Trouiller

## TRANSFER PRICING

### Best Consulting Agencies

In each tier, the firms are ordered alphabetically

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

## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Jean Schaffner
<b>Arendt &amp; Medernach</b>	Eric Fort
<b>Baker McKenzie</b>	Olivier Dal Farra, Diogo Duarte de Oliveira, Élodie Duchene, Laurent Fessmann, Jean-François Findling, Amar Hamouche, Catherine Martougin
<b>BSP</b>	Alain Steichen, Fabio Trevisan
<b>EXCELLENT</b>	
<b>Charles Russell Speechlys</b>	Yacine Diallo
<b>Clifford Chance</b>	Geoffrey Scardoni
<b>Dentons</b>	Jean-Luc Fisch
<b>DLA Piper</b>	Julie Hecklen, Jacques Wantz
<b>Loyens &amp; Loeff</b>	Peter Adriaansen, Thierry Lohest
<b>Norton Rose Fulbright</b>	Florent Trouiller
<b>HIGHLY RECOMMENDED</b>	
<b>Chevalier &amp; Sciaies</b>	Cecile Rechstein, William Jean-Baptiste, Olivier Sciaies
<b>Clément Konrad &amp; Partners</b>	Christophe Clément, Jens Konrad
<b>DSM - Avocats à la Cour</b>	Mario Di Stefano, Alex Pham
<b>Elvinger Hoss Prussen</b>	Pit Reckinger
<b>Eversheds Sutherland</b>	Rafael Moll de Alba
<b>Hogan Lovells</b>	Gérard Neiens
<b>Luther</b>	Mathieu Laurent, Selim Souissi, Eric Sublon
<b>Molitor</b>	Pierre-Jean Estagerie
<b>Mourant Ozannes</b>	Eléonore Galleron
<b>NautaDutilh</b>	Jean-Marc Groelly
<b>Ogier</b>	Bertrand Geradin
<b>Retter</b>	Simone Retter
<b>Stibbe</b>	Johan Léonard
<b>TS&amp;P</b>	Arnaud Lebrave
<b>Venkatapen</b>	Donald Venkatapen

### CHARLES RUSSELL SPEECHLYS: LOCAL PRESENCE, GLOBAL NETWORK



Key Figure(s): Yacine Diallo  
Established: 2011

Yacine Diallo

**Track Record:** Since its establishment in 2011, the 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. It serves a high-profile clientele, including active investors and private equity funds, making wealth planning a cornerstone of its advisory services.

**Team & Differentiation:** Under the leadership of Managing Partner Yacine Diallo, the team excels in advising international clients on cross-border deal structuring. It is adept at guiding European clients through regulatory changes and assisting Latin American clients transitioning to onshore European platforms. Deep expertise and a tailored approach make it 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
<b>Banca Popolare di Sondrio</b>	Davide De Gottardi	
<b>Banque Européenne du Crédit Mutuel</b>	Gilles Merle	
<b>Barclays</b>	Gérald Mathieu	
<b>BNP Paribas Wealth Management</b>	Patrick Gherara	
<b>Caisse d'Epargne Côte d'Azur</b>	Henri D'Alessandro	
<b>CFM Indosuez</b>	Mathieu Ferragut	
<b>CIC</b>	Laurent Di Mascio	
<b>CMB Monaco</b>	Francesco Grosoli	
<b>Edmond de Rothschild</b>	Michaël Mennella	
<b>Groupe BPCE</b>	Régis Etienne	
<b>HSBC Private Bank</b>	Adrian Kyriazi	
<b>La Banque Postale Monaco</b>	Frank Feurra	
<b>LCL</b>	Loic De Villeneuve	
<b>Pictet &amp; Cie</b>	Alain Ucari	
<b>Société Générale Private Banking</b>	Alexandre Rousseau	
<b>UBS Monaco</b>	Ernesto de Marzio	
<b>Union Bancaire Privée</b>	Serene El Masri	

## M&A

### Best Independent Private Banks

Banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>MAPPING</b>	
<b>Andbank Monaco</b>	Gérard Griseti
<b>Banque Havilland</b>	Ivan Murphy
<b>Banque J. Safra Sarasin</b>	Pierfilippo Castellano, Bas Rijke
<b>Banque Richelieu</b>	Thierry Pascault
<b>BNP Paribas Wealth Management</b>	Eric Aubin
<b>CMB Monaco</b>	Francesco Grosoli
<b>Crédit Mobilier de Monaco</b>	Jean-Paul Torrel
<b>Edmond de Rothschild</b>	Cynthia Tobiano
<b>EFG Bank</b>	Hervé Ordioni
<b>Rothschild &amp; CO</b>	Laurent Vandrebeck
<b>Société Générale Private Banking</b>	Nicolas Feit
<b>UBS Monaco</b>	Agnès Falco
<b>Union Bancaire Privée</b>	Steven Urquhart

## LEGAL ADVISORS

### Best Legal Advisors

In each tier, the firms are ordered alphabetically

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



## PORTFOLIO MANAGEMENT

### Best Asset Management Firms

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)
MAPPING	
<b>2PM</b>	Aleco Keusseoglou
<b>Altana Wealth</b>	Lee Robinson
<b>Arcora Gestion</b>	Sabina Migliore, Serim Ülkümen
<b>Aurelys</b>	Victor Crivelli
<b>Azura Monaco</b>	Ali Jamal
<b>Banor</b>	Lorenzo Bombarda
<b>Banque Richelieu Monaco</b>	Nicolas Rajner, Thomas Lhuillier
<b>Barclays</b>	Gérald Mathieu
<b>Bedrock S.</b>	Jihad Tabbara
<b>Black Oak</b>	Laurent Lancelin
<b>Carax Monaco</b>	Philippe Hugon
<b>CFE Finance Group</b>	Alessandro Cominelli
<b>CFM Indosuez Wealth Management</b>	Bénédicte Chrétien, Mathieu Ferragut
<b>CGM - Azimut Monaco</b>	Sergio Bindi
<b>Churchill Capital</b>	Patrick Churchill
<b>Citi Global Wealth Management</b>	Alastair Thorpe-Beeston
<b>CMB Monaco</b>	Francesco Lama
<b>Compagnie de Gestion Privée</b>	Brendan Kermorvan
<b>Crescendo Capital</b>	Benjamin Diwan
<b>Crossbridge Capital</b>	Tarek P. Khlat
<b>EFG Bank</b>	Hervé Ordioni
<b>Field Street Capital Management</b>	Rod Gancas
<b>GFG Groupe Financier de Gestion</b>	Stefano Zavaglia
<b>H2O Asset Management</b>	Bruno Crastes

<b>Knight Vinke Asset Management</b>	Eric Knight
<b>Leonteq Securities</b>	Christian Spieler, Hans Widler
<b>MAC Asset Management</b>	Bruno Birri
<b>Mesirow Financial</b>	Brian D. Price
<b>Monaco Asset Management</b>	Anthony Stent-Torriani
<b>Moneikos Global Asset Management</b>	Evelyn Vougesis Machas
<b>MPM &amp; Partners</b>	Gabriele Marotta
<b>Nemesis Asset Management</b>	Bernardo P. Brunschwiler
<b>Pamplona Capital Management</b>	Steve Gauci
<b>Pasha Investments</b>	Farid Pasha
<b>Penta Advisory Monaco</b>	Maurice Benezra
<b>Pictet &amp; Cie</b>	Alain Ucari
<b>Pleion Wealth Partners</b>	Xavier Midorge, Patrick Héritier
<b>Privatam</b>	Stanislas Perromat
<b>Prometheus Wealth Management</b>	Matthieu Letort
<b>Purple Capital Group</b>	Rida Lababedi
<b>Quay Partners</b>	Thomas Underwood
<b>Rothschild &amp; Co Wealth Management</b>	François Pérol
<b>SAM Forte Securities Monaco</b>	Jeroen Numan
<b>SGPB Monaco</b>	Julien Tamaiuolo
<b>Silex</b>	Joana Lopes
<b>Spinnaker</b>	Alexis Habib
<b>SSVL</b>	Louise Curran
<b>Tavira Securities</b>	Eliot Goodfellow
<b>TC Stratégie Financière</b>	Thierry Crovetto
<b>Tyrus Capital</b>	Antoine Chedraoui
<b>UBS Wealth Management</b>	Alejandro Velez
<b>Victoria Capital Management</b>	Diane V. Nugent
<b>Voltylab</b>	Filippo Colombo



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# NETHERLANDS

## M&A

### Best Investment Banks & Consulting Firms

In each tier, the banks/firms are ordered alphabetically

BANK/FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>ABN AMRO Bank</b>	Sander Neeteson, Dennis van Zijl
<b>Axeco</b>	Maurits Duynstee, Michiel van der Meij
<b>Goldman Sachs</b>	Andre Kelleners, Hans den Hoedt
<b>J.P. Morgan</b>	Cassander Verwey
<b>EXCELLENT</b>	
<b>1 BofA Securities</b>	Frank Haffmans, Sergej Hierner
<b>ING Bank</b>	Arjan Minnigh
<b>Jefferies</b>	Serge Fielmich
<b>Morgan Stanley</b>	Marius Brinkhorst
<b>Rabobank</b>	Paul Schram, Oscar Nettl
<b>Rothschild &amp; Co.</b>	Bastiaan Vaandrager
<b>2 Citi</b>	Rutger van Nouhuijs
<b>Deutsche Bank</b>	Bas Marteijn
<b>KPMG</b>	Edwin Herrie
<b>Lazard</b>	Bas van der Vlist, Gerald Nijdam

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## DEBT CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Jonathan Heeringa
<b>Clifford Chance</b>	Tineke Kothe, Jurgen van der Meer
<b>Linklaters</b>	Hugo van der Molen
<b>EXCELLENT</b>	
<b>NautaDutilh</b>	Antonia Netiv, Elizabeth van Schilfgaarde, Petra Zijp
<b>Simmons &amp; Simmons</b>	Peter Voorhees
<b>HIGHLY RECOMMENDED</b>	
<b>Baker McKenzie</b>	Rebecca Kuijpers Zimmerman, Philippe Steffens
<b>De Brauw Blackstone Westbroek</b>	Bas Boutellier, Ferdinand Hengst
<b>Freshfields</b>	Thijs Flokstra
<b>Hogan Lovells</b>	Wouter Jongen, Robert Masman
<b>Houthoff</b>	André de Neve, Paul de Vries, Alexander Kaarls
<b>Loyens &amp; Loeff</b>	Martijn Schooneville, Michel van Agt
<b>Stibbe</b>	Rein van Helden

## EQUITY CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



# NORWAY

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## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

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

In each tier, the firms are ordered alphabetically

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



# POLAND

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## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

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

In each tier, the firms are ordered alphabetically

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

## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



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# PORTUGAL

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Cuatrecasas</b>	Manuel Requicha Ferreira, Diana Lourenço, Maria Raquel Moreira
<b>Linklaters</b>	Nuno Ferreira Lousa
<b>Morais Leitão, Galvão Teles, Soares Da Silva &amp; Associados</b>	Nuno Gundar da Cruz, Filipe Lowndes Marques
<b>PLMJ</b>	Joaquim Shearman de Macedo, Duarte Schmidt Lino, Nuno Líbano Monteiro, Pedro Caetano Nunes
<b>Uría Menéndez</b>	Nuno Salazar Casanova, David Sequeira
<b>EXCELLENT</b>	
<b>Abreu Advogados</b>	Francisco Patrício, Gonçalo Delicado, Eduardo Peixoto Gomes
<b>CMS Portugal</b>	Gonçalo Madeira, António Payan Martins, Nuno Pena
<b>Sérvulo &amp; Associados</b>	Mafalda Ferreira Santos, António Teles, João Saúde, Manuel Magalhães
<b>VdA</b>	Frederico Gonçalves Pereira, Teresa Pitôrra
<b>HIGHLY RECOMMENDED</b>	
<b>Gómez-Acebo &amp; Pombo</b>	Filipa Cotta
<b>SRS Legal</b>	Natália Garcia Alves, José Jácome, Carla Neves Matias
<b>Telles</b>	Fernando Pizarro Monteiro, Nuno Miguel Lourenço
<b>RECOMMENDED</b>	
<b>Pares Advogados</b>	Pedro Carreira Albano, Sandra Severino
<b>PRA - Raposo, Sá Miranda &amp; Associados</b>	Susana Santos Valente
<b>SPS-Barrilero</b>	Filipa Ruano Pinto, Nédia da Fonseca Nunes, Mónica Gonçalves Nunes

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

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	

**Cuatrecasas** Serena Cabrita Neto, Pedro Vidal Matos, Gonçalo Bastos Lopes, José Maria Cabral Sacadura**Garrigues** Pedro Miguel Braz**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** Nuno Cunha Barnabé, Alexandra Courela, Maria Inês Assis, Susana A. Duarte, Sara Soares**CS'Associados** António Rocha Mendes**Linklaters** Rui Camacho Palma, Inês Pisco Bento**MFA Legal** Samuel Fernandes de Almeida, Joana Heitor**PLMJ** Isaque Ramos, Dinis Tracana**RFF Lawyers** Rogério Fernandes Ferreira, Marta Machado de Almeida, Vânia Codeço**HIGHLY RECOMMENDED****CCA Law** Tânia de Almeida Ferreira**CMS Portugal** Patrick Dewerbe, Nuno Figueirôa Santos, Tiago Machado Graça**DLA Piper ABBC** António Moura Portugal, Inês Teixeira**Miranda Alliance** Rita Correia, Ana Pinelas Pinto and Leonardo Marques dos Santos**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**

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 ECJIA**

Joana Cunha d'Almeida, João Magalhães Ramalho

**Caiado Guerreiro**

Tiago Caiado Guerreiro, Ana Castro Gonçalves

**Cerejeira Namora, Marinho Falcão**

Pedro Marinho Falcão

**Gómez-Acebo y Pombo**

Nuno de Oliveira Garcia

**PBBR - Sociedade de Advogados**

Mário Silva Costa

**Proença de Carvalho**

Bárbara Schurman

**Unit Legal**

Elsa Rodrigues

**Gama Glória**

João Taborda da Gama

**MIRANDA ALLIANCE: INTERNATIONAL EXCELLENCE, LOCAL EXPERTISE**

Ana Pinelas Pinto

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

**Track Record:** Miranda Alliance specializes in tax advisory and litigation across a broad spectrum of sectors, covering the full lifecycle of investment projects in multiple industries. The firm's wide-ranging experience spans the energy, tech, oil & gas, mining and finance industries, and it also advises NGOs on tax regimes, benefits and international funding.

**Team & Differentiation:** As the first Portuguese-based law firm to establish an international presence, something it did almost 40 years ago, Miranda Alliance brings together global standards and deep local insight. With offices in 18 countries across four continents, including an extensive presence in Africa, it delivers tailored solutions and advises on complex tax matters across diverse jurisdictions.

# SPAIN

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## BANKING & FINANCE: REGULATORY

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Finreg360</b>	Jorge Ferrer Barreiro, Úrsula García, Gloria Hernández Aller
<b>EXCELLENT</b>	
<b>KPMG Abogados</b>	Pilar Galán Gavilá, Francisco Uría
<b>Cuatrecasas</b>	Jorge Canta, Fernando Minguez, Miguel Sánchez Mojo
<b>Deloitte Legal</b>	Francisco Ramírez Arbués, Ignacio Ortiz del Río
<b>Garrigues</b>	Luis de la Peña
<b>Linares Abogados</b>	Miguel Linares Polaino, Lidia Pérez Martín
<b>Linklaters</b>	Paloma Fierro
<b>HIGHLY RECOMMENDED</b>	
<b>A&amp;O Shearman</b>	Salvador Ruiz Bachs
<b>CMS Albiñana &amp; Suárez de Lezo</b>	Ricardo Plasencia
<b>Roca &amp; Junyent</b>	Xavier Foz, Joan Roca Sagarra
<b>RECOMMENDED</b>	
<b>Ramon Y Cajal Abogados</b>	Alfonso Fernández-Miranda
<b>Zuzunegui Abogados</b>	Fernando Zuzunegui
<b>Gómez-Acebo &amp; Pombo</b>	Ana Martínez-Pina
<b>Pérez-Llorca</b>	Ander Valverde, Ildefonso Arenas
<b>Uría Menéndez</b>	Carolina Albuerne, Isabel Aguilar

## BANKING & FINANCE: ADVISORY

### Best Law Firms

In each tier, the firms are ordered alphabetically

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



## PROJECT FINANCE

## Best Law Firms

In each tier, the firms are ordered alphabetically

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

## CORPORATE TAX

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Ishtar Sancho
<b>Cuatrecasas</b>	Ignacio Costa, Antonio Barba, Carlos Ferrer, Paz Irazusta, Fernando Remón, Andrés Sánchez
<b>Garrigues</b>	Eduardo Abad Valdenebro, Ramón Tejada
<b>Pérez-Llorca</b>	Clara Jiménez, José Azqueta, Norma Peña, José Suárez, José Ramón Vizcaíno
<b>Uría Menéndez</b>	Victor Viana, Guillermo Canalejo, Rafael García, David López
<b>EXCELLENT</b>	
<b>Baker McKenzie</b>	Bruno Dominguez, Rodrigo Ogea
<b>Clifford Chance</b>	Pablo Serrano de Haro
<b>EY Abogados</b>	Araceli Saenz de Navarrete, Adolfo Zunzunegui
<b>Freshfields</b>	Bosco Montejó
<b>Hogan Lovells</b>	Miguel Ángel Sánchez
<b>Latham &amp; Watkins</b>	Jordi Domínguez, Ivan Rabanillo
<b>Linklaters</b>	Javier García-Pita
<b>HIGHLY RECOMMENDED</b>	
<b>Addleshaw Goddard</b>	Alberto Ruano
<b>Ashurst</b>	Eduardo Gracia, Javier Hernández Galante
<b>Deloitte Legal</b>	Luis Fernando Guerra, Brian Leonard, Francisco Martin Barrios, José María Gómez Rosende
<b>DLA Piper</b>	César Salagaray, Miguel Baz, Carlos Rodríguez
<b>Eversheds Sutherland</b>	Antonio Cuéllar Prats
<b>Gómez-Acebo &amp; Pombo</b>	Javier Gazulla, Eduardo Martínez-Matosas, Enrique Ortega, Angel Vaillo, Javier Vinuesa
<b>Grant Thornton Spain</b>	Eduardo Cosme, Germán Rodrigo
<b>KPMG Abogados</b>	Alberto Estrelles
<b>PwC Spain</b>	Carlos Reviriego, Christian Vegara, Álvaro Torres



## RECOMMENDED

<b>Araoz &amp; Rueda</b>	Javier Prieto
<b>Capelleras &amp; Villagra-Noriega</b>	Jordi Capelleras, Víctor Villagra
<b>Cases &amp; Lacambla</b>	Jorge Del Castillo, Alberto Gil, Ernesto Lacambla, David Navarro
<b>Chevez Ruiz Zamarripa</b>	Miguel Bastida, Pere Pons
<b>CMS Albiñana &amp; Suárez de Lezo</b>	Diego de Miguel
<b>Dentons</b>	María Cortizas
<b>Fieldfisher</b>	Maria Luisa de Alarcon
<b>Hive Legal</b>	Marta Cabezas, Joy Levy, Álvaro Lobato Martín
<b>Jones Day</b>	Carlos Albiñana
<b>Ramon Y Cajal Abogados</b>	Luis Rodríguez-Ramos
<b>RCD</b>	Diego Artacho, José María Durán, Jorge Sarró
<b>RocaJunyent</b>	Raúl Salas, Pilar Vacas, Blanca Usón Vegas
<b>Squire Patton Boggs</b>	Jose Aguilar Shea, Marisa Fernández
<b>Watson Farley &amp; Williams</b>	Luis Soto

## VALUABLE PRACTICE

<b>AGM Abogados</b>	Leonardo Cárdenas, Jordi Rovira, Ignacio Ruiz-Carrasco
<b>Andersen</b>	Pablo Gómez-Acebo, Juan Pablo Gutiérrez, Ramón Portela
<b>Broseta</b>	Luis Alaix, Enrique Vazquez, Enrique Beaus
<b>Maio Legal</b>	Ignacio Arráez
<b>Marimón Abogados</b>	Santiago Díez
<b>Mavens Abogados</b>	Gema de la Calle, Karol Gallardo
<b>Sánchez Butrón Abogados</b>	Luis Muñoz Aznar, Pepe Sellés Más, Pedro Zapata Beltrán
<b>Toda &amp; Nel-Lo</b>	Ignacio Goytisolo, Lourdes Pérez-Luque, Francisco Chamorro, Lorena Puig de Travy
<b>Vaciero</b>	Ana Espinilla, Alberto Bermejo

## A&amp;O SHEARMAN: INNOVATIVE, TAILOR-MADE SOLUTIONS



Key Figure(s): Ishtar Sancho  
Established: 2024

Ishtar Sancho

**Track Record:** Leading practice with a strong track record in tax finance, corporate reorganizations and restructuring, M&A, fund structuring, real estate and tax disputes. The team has advised on several key deals, including Codere's €1.6bn debt restructuring, ICG's 40% stake in Prosur, JB Capital's acquisition of Palacios Alimentación, and an important strategic partnership of InfraVia Capital.

**Team & Differentiation:** 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 six industry leading tax professionals and over 120 tax specialists across key global jurisdictions 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)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Javier Castresana, Juan Hormaechea, Ignacio Ruiz-Cámara, Jimena Urretavizcaya
<b>Cuatrecasas</b>	Ignacio Buil, Antonio Carreño, Patricia Álvarez, Rosa Gual, Javier Sánchez, Fedra Valencia, Francisco Pérez-Crespo
<b>Garrigues</b>	Borja García-Alamán, Adrián Thery
<b>Gómez-Acebo &amp; Pombo</b>	Rafael Aguilera, Miguel Lamo de Espinosa, Rodrigo López
<b>Uría Menéndez</b>	Carlos de Cárdenas, Ángel Pérez López, Javier Yáñez, Sebastián Sáenz de Santa María
<b>EXCELLENT</b>	
<b>Clifford Chance</b>	Iñigo Villoria
<b>Freshfields</b>	Iñaki Gabilondo
<b>Latham &amp; Watkins</b>	Pedro de Rojas, Óscar Franco, Ignacio Gómez-Sancha, Luis Sánchez Mendez
<b>Linklaters</b>	Francisco Sainz-Trapaga, Borja Fernández de Troconiz
<b>Pérez-Llorca</b>	Javier García Marrero, Juan Oñate, Cosme Colmenero, Laura Ruiz, Jordi Gras, Julio Parrilla
<b>HIGHLY RECOMMENDED</b>	
<b>Baker McKenzie</b>	Laura Camarero
<b>CMS Albiñana &amp; Suárez de Lezo</b>	Nacho Fernández Aguado
<b>DLA Piper</b>	César Herrero, Juan Verdugo
<b>Herbert Smith Freehills Kramer</b>	Javier de Carvajal
<b>Ramon y Cajal Abogados</b>	Luis Briones, Ramón Fernández-Aceytuno, Cándido Pérez
<b>RECOMMENDED</b>	
<b>AGM Abogados</b>	Francisco Lacasa, Julio Rocafull, Julio Menchaca
<b>Ashurst</b>	Jose Christian Bertram, Jorge Vázquez
<b>Auren</b>	Jose Antonio Garcia-Argudo Mendes, Manuel Valero Garcia
<b>Blas A. González Abogados</b>	Blas A. González
<b>Ceca Magán Abogados</b>	Jose Carlos González Vázquez, Santiago Torent
<b>Deloitte Legal</b>	Cruz Amado de la Riega
<b>Hogan Lovells</b>	José Luis Vázquez
<b>Ius + Aequitas</b>	Eliseo M. Martínez, Elena López Sánchez
<b>Jones Day</b>	Juan Ferré
<b>Kepler Karst</b>	Luis Barber, María Bartle, Davinia Sánchez de la Cruz
<b>Ontier</b>	Bernardo Gutiérrez de La Rosa
<b>PwC España</b>	David Mellado Ramirez
<b>RCD</b>	Bernard Afonso, Jordi Albiol, Cristian Valcárcel
<b>RocaJunyent</b>	Juan Antonio Borràs, Josep Pujolràs
<b>Simmons &amp; Simmons</b>	Alvaro Muñoz
<b>Toda &amp; Nel-lo</b>	Manuela Serrano Sanchez
<b>Watson Farley &amp; Williams</b>	José María Anarte, Gonzalo Aranzabal
<b>VALUABLE PRACTICE</b>	
<b>Broseta</b>	Álvaro Gámez
<b>Garriga Correa Delcasso</b>	Juan Pablo Correa Delcasso, Fernando Garriga
<b>J.Almoguera Abogados</b>	Jesús Almoguera
<b>Lener</b>	Amilio Miralles Gómez
<b>Lupicinio International Law Firm</b>	Ana Antuña, Esther Cubillo Ruiz
<b>RSGM Abogados</b>	Alejandro Rey Suañez, Diego Gutiérrez Medina
<b>Sánchez Butrón Abogados</b>	Cleofé García Amorós, Doménico Guarneri
<b>Vaciero</b>	Ricardo San Marcos de la Torre



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# SWEDEN

## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1</b> <b>Advokatfirman Vinge</b>	Louise Brorsson Salomon, Mikael Ståhl, Albert Wållgren
<b>Mannheimer Swartling</b>	Thomas D. Pettersson, Daniel Karlsson, Zoran Stambolovski, Andreas Zettergren
<b>2</b> <b>Roschier</b>	
<b>Setterwalls Advokatbyrå</b>	Johan Häger, Helena Viita
<b>Åke Fors, Jonas Frii, Jesper Kuschel, Carl Lindencrona, Mikael Magnusson</b>	
<b>EXCELLENT</b>	
<b>Advokatfirman Cederquist</b>	Tobias Frödin Lilja, Per Henriksson
<b>Advokatfirman Schjödt</b>	Ylva Forsberg, Eric Halvarsson
<b>Cirio Law Firm</b>	Carl Axel Morvay, Jesper Johansson, Dennis Luttrup Hansson
<b>Gernandt &amp; Danielsson</b>	Mikael Borg, Björn Svensson, Sofie Viktorsson
<b>Snellman</b>	Fredrik Olsson, Christoffer Saidac, Carolina Wahlby
<b>TM &amp; Partners</b>	Tobhias Brandell, Cecilia Rudels, Eva Sundling
<b>White &amp; Case Sweden</b>	Carl Hugo Parment, Oscar Liljeson, Magnus Wennerhorn
<b>HIGHLY RECOMMENDED</b>	
<b>Advokatfirman Lindahl</b>	Sten Gejrot, Fredrik Gillgren
<b>Baker McKenzie</b>	Joakim Falkner, Mats Rooth
<b>DLA Piper Sweden</b>	Carl Schwieder, Björn Sjöberg
<b>Eversheds Sutherland</b>	Philip Heilbrunn, Tord Svensson
<b>HammarSKIÖLD</b>	Mattias Anjou, Rasmus Fahlén, Per Gustaf Ekbom
<b>Linklaters Sweden</b>	Patrik Björklund
<b>Wigge &amp; Partners</b>	Lisa Antman, Stefan de Hevesy, Andreas Malmberg, Anders Morén
<b>RECOMMENDED</b>	
<b>CMS Wistrand</b>	Håkan Lindgren, Kristofer Selvin
<b>Delphi</b>	David Aversten, Mats Dahlberg
<b>Harvest Advokatbyrå</b>	Björn Wendleby, Gustav Sålgström
<b>Magnusson</b>	Robert Karlsson

# CORPORATE TAX

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Advokatfirman Vinge</b>	Mattias Schömer
<b>EXCELLENT</b>	
<b>Bird &amp; Bird Sweden</b>	Staffan Andersson
<b>CMS Wistrand</b>	Peter Brandt, Tomas Hecht, Rickard Jonason, Christian Luthman, Peter Sandberg
<b>DLA Piper Sweden</b>	Karin Attorps, Erik Björkeson
<b>Setterwalls Advokatbyrå</b>	Sören Brekell, Niclas Hermansson, Christian Sjöqvist
<b>HIGHLY RECOMMENDED</b>	
<b>Baker McKenzie</b>	Linnea Back
<b>Schjødt</b>	Ebba Perman Borg
<b>RECOMMENDED</b>	
<b>Advokatfirman Lindahl</b>	Anna Romell Stenmark
<b>MAQS Advokatbyrå</b>	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.



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# SWITZERLAND

## CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

# FINTECH

## Best Law Firms

In each tier, the firms are ordered alphabetically

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



## BANKING & FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Bär &amp; Karrer</b>	Faton Aliu, Daniel Fluhmann, Ralph Malacrida, Lukas Roesler, Eric Stupp
<b>Homburger</b>	René Bösch, Jürg Frick, Daniel Haeberli, Stefan Kramer, Benjamin Leisinger, Benedikt Maurenbrecher
<b>Lenz &amp; Staehelin</b>	Martin Burkhardt, Shelby du Pasquier, Patrick Hünerwadel, David Ledermann, Valérie Menoud, Fedor Poskriakov, François Rayroux, Patrick Schleiffer, Olivier Stahler, Marcel Tranchet
<b>Niederer Kraft Frey</b>	Thomas A. Frick, Sandro Abegglen, Philipp Haas, Peter R. Isler, Bertrand Schott, Ulysses von Salis, Philippe A. Weber
<b>EXCELLENT</b>	
<b>Baker McKenzie</b>	Lukas Glanzmann, Samuel Marbacher
<b>Pestalozzi</b>	Ludivine Boisard, Christophe Emonet, Nicolas Herren, Andrea Huber, Urs Klöti, Severin Roelli, Sébastien Roy, Oliver Widmer
<b>Schellenberg Wittmer</b>	Philippe Borens, Caroline Clemetson, Olivier Favre, Tarek Houdrouge, Anita Schläpfer, Christoph Vonlathen, Grégoire Wuest
<b>Walder Wyss</b>	Theodor Härtsch, Thomas Müller, Markus Pfenninger, Thiemo Sturny, Lukas Wyss
<b>HIGHLY RECOMMENDED</b>	
<b>1 Advestra</b>	Rashid Bahar, Sandro Fehlmann, Alexander von Jeinsen
<b>FBT Avocats SA</b>	Frédérique Bensahel, Jean-Louis Tsimaratos, Marco Villa
<b>Gillioz Dorsaz &amp; Associés</b>	Damien Cand
<b>Kellerhals Carrard</b>	Luca Bianchi, Armin Kühne, Dominik Oberholzer, Cornelia Stengel
<b>MLL Legal</b>	Catrina Luchsinger Gähwiler, Daniel Schoch, Alexander Vogel
<b>Wenger Vieli</b>	Peter Altorfer, Andreas Hünerwadel, Bignia Vieli, Georg Zondler

**2 CMS von Erlach Partners**

Dominique Gemperli, Kaspar Landolt

**Mangeat**

Fabien Aepli

**Vischer**

Adrian Dörig, Jana Essebier, Stefan Grieder, Markus Guggenbühl

**Wenger Plattner**

Filippo Th. Beck, Oliver Künzler, Marc Nater, Brigitte Umbach-Spahn

**RECOMMENDED****1 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**

Martin Hess, Eva Künzi, Jillian MacNab

**Loyens & Loeff**

Judith Raijmakers

**Nobel & Hug**

Peter Nobel

**PBM**

Henri Corboz

**Prager Dreifuss**

Daniel Hayek

**Staiger**

Désirée Wiesendanger

**Valfor**

Markus Brülhart, Christophe de Kalbermatten, Bruno Hunziker

**BÄR & KARRER: BANKING, FINANCE & CRYPTO COMPLIANCE EXCELLENCE**

Eric Stupp

Key Figure(s): Faton Aliu, Daniel Fluhmann, Ralph Malacrida, Lukas Roesler and Eric Stupp  
Established: 1969

**Track Record:** Bär & Karrer handles the creation and licensing of financial institutions, fintech and blockchain regulation, and proceedings involving FINMA and the US Department of Justice. The firm also advises on SIFI recovery planning, complex financing structures, and derivatives transactions. Its client roster includes UBS and other major financial institutions in Switzerland and abroad.

**Team & Differentiation:** Led by Eric Stupp and Ralph Malacrida, the banking and finance team combines deep industry knowledge with sharp regulatory insight. It is also highly active in fintech and crypto markets, offering top-tier guidance on compliance, AML/KYC, digital asset structuring and cross-border enforcement, ensuring responsive legal support for the most complex transactions.



## FUND FORMATION

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## RESTRUCTURING & INSOLVENCY

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

# CORPORATE TAX

## Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>1 Bär &amp; Karrer</b>	Daniel Bader, Matthias Bizzarro, Ruth Bloch-Riemer, Paolo Bottini, Cyrill Diefenbacher, Daniel Lehmann, Susanne Schreiber, Raoul Stocker, Christoph Suter
<b>Homburger</b>	Dieter Grünblatt, Reto Heuberger, Stefan Oesterhelt, Claudia Suter
<b>Lenz &amp; Staehelin</b>	Pascal Hinny, Frédéric Neukomm, Floran Ponce, Daniel Schafer
<b>2 Niederer Kraft Frey</b>	Thomas Graf, Markus Kronauer, Christina Rinne, Daniela Schmucki
<b>Oberson Abels</b>	Pierre-Marie Glauser, Xavier Oberson
<b>Walder Wyss</b>	Martin Busenhart, Robert Desax, Samuel Duerr, Thomas Meister, Kinga Weiss, Maurus Winzap
<b>EXCELLENT</b>	
<b>Pestalozzi</b>	Christian Roos, Jonas Sigrist
<b>Schellenberg Wittmer</b>	Jean-Frédéric Maraia, Michael Nordin, Pietro Sansonetti
<b>HIGHLY RECOMMENDED</b>	
<b>1 Altorfer Duss &amp; Beilstein - ADB</b>	Jürg Altorfer, Fabian Duss, Pascal Taddei
<b>Baker McKenzie</b>	Hans Koch, Suzanne Liebl-Kotz, Marnin Michaels, Kilian Perroulaz
<b>Loyens &amp; Loeff</b>	Beat Baumgartner, Fabian Sutter
<b>2 Bratschi</b>	Michael Alexis Barrot, Cédric-Olivier Jenoure, Bruno Rieder, Sascha Wohlgemuth
<b>CMS von Erlach Partners</b>	Sarah Busca Bonvin, Mark Cagienard, David Hürlimann, Andrio Orler
<b>FBT Avocats SA</b>	Michel Abt, Jean-Luc Bochatay
<b>Gillioz Dorsaz &amp; Associés</b>	Nicole Fragnière Meyer, Alexandre Steiner
<b>Tax Partner Taxand</b>	Natalie Dini, Stephanie Eichenberger
<b>Vischer</b>	Christoph Niederer, Tobias Rohner, Nadia Tarolli Schmidt
<b>Wenger Vieli</b>	Bruno Bächli



### RECOMMENDED

#### 1 House Attorneys

Emmanuel Leibenson

**Ludwig + Partners**

Hubertus Ludwig

**MLL Legal**

Markus Frank Huber, Arnaud Martin, Thomas Nabholz

**MME**

Andreas Müller

**PBM**

Hassan Barbir, Lassana Dioum

**Valfor**

Daniel Gatenby, Philippe Kenel

#### 2 Altenburger

Luzius Cavelti, Leonhard Toenz

**Burckhardt**

Rolf Wüthrich

**Kellerhals Carrard**

Didier Nsanzineza, Ivo P. Baumgartner

**Riedweg & Partner**

Céline Martin, Laurent Riedweg, Peter Riedweg

**Wenger Plattner**

Oliver Künzler, Markus Mühlmann

#### FBT AVOCATS: MASTERING THE COMPLEXITY OF SWISS TAX LAW



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:** Led by Michel Abt and Jean-Luc Bochatay, the tax team 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.

#### GILLIOZ DORSAZ & ASSOCÉS: BOUTIQUE EXCELLENCE IN COMPLEX TAX CASES



Nicole Fragnière

**Key Figure(s):** Nicole Fragnière Meyer and Alexandre Steiner

**Established:** 1982

**Track Record:** Gillioz Dorsaz & Associés serves both private and corporate clients in M&A transactions, restructuring and cross-border business-relocation as well as in their day-to-day operations from a tax and corporate-law standpoint. Tax audits and litigation are also strengths, with the firm assisting clients on a regular basis in VAT, employee relocation and taxation of benefits matters.

**Team & Differentiation:** The team is led by Nicole Fragnière Meyer, a distinguished figure in Swiss tax law, alongside newly appointed partner Alexandre Steiner. It delivers expert, partner-led, tailored advice which avoids commoditized compliance work and is designed to meet the needs of a sophisticated clientele. Known for its deep technical skill and confidentiality, the firm maintains strong relations with the relevant tax authorities.

## TRANSFER PRICING

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## TRANSFER PRICING

### Best Consulting Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Deloitte</b>	Markus Reese
<b>EY</b>	Xavier Eggspuhler
<b>KPMG</b>	Gerhard Foth
<b>PwC</b>	Urs Brugger, Benjamin Koch
<b>EXCELLENT</b>	
<b>BDO</b>	Thomas Medina
<b>Grant Thornton</b>	Michael Tobler
<b>RSM</b>	Olivier Bétrisey, Thomas Laube
<b>TMF Group</b>	Ilona Brandt
<b>HIGHLY RECOMMENDED</b>	
<b>Forvis Mazars</b>	Nathalie Pellanda Gaud, Marie-Hélène Revaz
<b>Questro International</b>	Stephen Alleway
<b>Tax Partner Taxand</b>	Monika Bieri
<b>Taxalis Consulting</b>	Alissa Fedi

## WEALTH MANAGEMENT

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Bär &amp; Karrer</b>	Daniel Bader, Ruth Bloch-Riemer, Daniel Lehmann, Daniel Leu, Christoph Suter, Tina Wüstemann
<b>Lenz &amp; Staehelin</b>	Jean-Blaise Eckert, Lucien Masmejan, Frédéric Neukomm, Floran Ponce, Heini Rüdisühli, Daniel Schafer
<b>Schellenberg Wittmer</b>	Andrea Dorjee-Good, Christian Girod, Alexander Jolles, Bernard Vischer, David Wallace Wilson, Grégoire Wuest
<b>Walder Wyss</b>	Philippe Pulfer, Olivier Sigg, Kinga Weiss
<b>EXCELLENT</b>	
<b>Baker McKenzie</b>	Marnin Michaels
<b>Charles Russell Speechlys</b>	Mark Summers, Grégoire Uldry, Michael Wells-Greco, Dharshi Wijetunga
<b>CMS von Erlach Partners</b>	Sarah Busca Bonvin, David Hürlimann, Andrio Orler
<b>Homburger</b>	Harold Grüninger, Gabrielle Nater-Bass, Stefanie Pfisterer, Claudia Suter
<b>MLL Legal</b>	Patricia Guerra, Maud Udry-Alhanko
<b>Niederer Kraft Frey</b>	Jacques Bonvin, Thomas Graf, Catherine Grun Meyer, Thomas Hochstrasser, Markus Kronaeur, Christina Rinne, Thomas Sprecher
<b>HIGHLY RECOMMENDED</b>	
<b>Borel &amp; Barbey</b>	Nicolas Candaux, Marc Fischer, Nicolas Killen, Laurent Kyd, Stéphanie La Roche
<b>FBT Avocats</b>	Michel Abt, Frédérique Bensahel, Jean-Luc Bochatay
<b>FRB</b>	Michael Fischer
<b>Gillioz Dorsaz &amp; Associés</b>	Damien Cand, Nicole Fragnière Meyer, Christian Valentini
<b>PBM</b>	Hassan Barbir, Lassana Dioum
<b>Pestalozzi</b>	Oliver Widmer
<b>Wenger Vieli</b>	Bruno Bächli
<b>RECOMMENDED</b>	
<b>Bratschi</b>	Ingmar J.M. Snijders
<b>Kellerhals Carrard</b>	Henric Immink
<b>Lalive</b>	Sandrine Giroud, Werner Jähnel, Simone Nadelhofer, Alexander Troller
<b>Loyens &amp; Loeff</b>	Beat Baumgartner, Fabian Sutter
<b>MME</b>	Walter Frei, Alexandra Geiger, Balz Hösly, Christoph Rechsteiner
<b>Staiger</b>	Georgia Fotiou, Michael Hamm

## WEALTH MANAGEMENT

### Best Private Banks

In each tier, the banks are ordered alphabetically

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

## WEALTH MANAGEMENT

### Best Multi-family Offices

Firms are ordered alphabetically

FIRM	KEY FIGURE(S)	MAPPING
<b>1875 Finance SA</b>	Alain Held	
<b>Alias Partners</b>	Maxime de Raemy	
<b>Alpen Partners</b>	Pierre Gabris	
<b>Alphaswiss Partners</b>	Yann Labry	
<b>Aquila AG</b>	Markus Angst	
<b>ATAG Family Office</b>	François Bueche, Nicole Conrad-Forker, Gabrielle Perregaux, Igor Rusek	
<b>Atlantic Advisors Suisse</b>	Anthony Smouha, Gianni Ferrari, Grégoire Mivelaz, Patrick Smouha	
<b>Avalor Investment</b>	Beat Schädler	
<b>Bedrock Group</b>	Maurice Ephrati	
<b>Belvedere AM</b>	Giorgio Saraco	
<b>Belvoir Capital</b>	Steffen Bauke	
<b>Boccard &amp; Partneraires</b>	Cédric Abplanalp, Julien Müller, Louis-Philippe Müller	
<b>Brainvest Wealth Management</b>	Izabel Moura	
<b>Cape Capital</b>	Kim Gueissaz	
<b>Capital Y</b>	Yasmine Bouzourene, Nicole Curti	
<b>Capitalium Advisors</b>	Alain Zell	
<b>CDR Capital</b>	Jenny Hennessy	
<b>Citadel Finance</b>	Jasmine de Boccard	
<b>Clarus Capital Group AG</b>	Giancarlo Guetg	
<b>Coges Corraterie Gestion SA</b>	Jean-Pierre Lagane	
<b>Colin&amp;Cie</b>	Thomas Warnecke	
<b>Colombo Wealth</b>	Dario Colombo	
<b>Copernicus Wealth Management</b>	Marco Boldrin, Alen Vukic, Daniel Ph. Savary, Thomas Wille	
<b>Corum Vermögensverwaltung</b>	Thomas Tietz	
<b>Crossinvest</b>	Andrea Poretti	
<b>De Pury Pictet Turrettini &amp; Cie SA</b>	Melchior de Muralt	
<b>Decalia</b>	Fabrizio Quirighetti	
<b>Diamond Capital Management</b>	Alexandra Ammann	
<b>Diem Client Partners</b>	Sascha Peier	
<b>Dominicé &amp; Co - Asset Management</b>	Michel Dominicé	
<b>Emerald Wealth Partners</b>	Stefan Hirter	
<b>Entrepreneur Partners</b>	Oliver Ganz, Flavio Pedraita, Daniel T Mueller	

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

# UNITED KINGDOM

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## M&A: TMT

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>Barclays</b>	Stephen Pick
<b>Goldman Sachs</b>	Clif Marriott
<b>J.P. Morgan</b>	Matt Gehl, Patrik Czornik
<b>EXCELLENT</b>	
<b>Houlihan Lokey</b>	Mark Fisher, Scott Kirkby, James Craven
<b>LionTree</b>	Louis Kenna
<b>Morgan Stanley</b>	Daniel Diamond
<b>The Raine Group</b>	Alex Verbitsky

## M&A: HEALTHCARE & PHARMACEUTICALS

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>Barclays</b>	Kieran Whitty, Sid Chhibbar
<b>BofA Securities</b>	Simon Ives
<b>Citigroup</b>	Cyril Bessedik, Scott Bardo, Barry Weir
<b>Goldman Sachs</b>	Anthony Gutman, Philippe Gallone, Nimesh Khiroya
<b>J.P. Morgan</b>	James Mitford, Juha Anjala
<b>Morgan Stanley</b>	Obaid Mufti
<b>EXCELLENT</b>	
<b>Centerview Partners</b>	Andrew Rymer
<b>Evercore</b>	Simon Elliott, Chris Whittaker
<b>Lazard</b>	Will Thompson, Dale Raine
<b>Perella Weinberg Partners</b>	Dietrich Becker
<b>PJT Partners</b>	Rakesh Patel, James Critchley
<b>HIGHLY RECOMMENDED</b>	
<b>Guggenheim Partners</b>	Nicholas Riddle, Ben Thorpe
<b>Houlihan Lokey</b>	Rainer Hepberger, Paul Tomasic
<b>Jefferies</b>	Tommy Erdei, Hardik Madlani
<b>Piper Jaffray</b>	Richard Singh
<b>Rothschild &amp; Co.</b>	Thibault Poirier

## M&A: INDUSTRIALS

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>Barclays</b>	Stephen Pick, Davide Sala
<b>Goldman Sachs</b>	Anthony Gutman
<b>J.P. Morgan</b>	Conor Hillary
<b>EXCELLENT</b>	
<b>BofA Securities</b>	Richard King
<b>Citigroup</b>	Barry Weir
<b>Lazard</b>	Edward Earlam
<b>Morgan Stanley</b>	Will Mollard

## M&A: RETAIL & CONSUMER GOODS

### Best Investment Banks

In each tier, the banks are ordered alphabetically

BANK	KEY FIGURE(S)
<b>LEADING</b>	
<b>BofA Securities</b>	Sid Malik
<b>Barclays</b>	Matt Hammerstein
<b>Citigroup</b>	Susan Shakespeare
<b>Goldman Sachs</b>	Andre Kelleners
<b>Jefferies</b>	James Grzinic
<b>EXCELLENT</b>	
<b>BNP Paribas</b>	Anne Marie Verstraeten
<b>Morgan Stanley</b>	Henry Stewart
<b>Rothschild &amp; Co.</b>	Toby Cohen, Majid Ishaq
<b>HIGHLY RECOMMENDED</b>	
<b>HSBC</b>	Taylan Turan
<b>Nomura Holdings</b>	Michael Mackinnon



## PRIVATE EQUITY

### Best Investment Banks

In each tier, the banks are ordered alphabetically

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

## ACQUISITION FINANCE

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

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

In each tier, the firms are ordered alphabetically

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

## DEBT CAPITAL MARKETS

### Best Law Firms

In each tier, the firms are ordered alphabetically

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

**EQUITY CAPITAL MARKETS****Best Law Firms**

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	David Broadley, James Roe, Adam Wells
<b>Clifford Chance</b>	Adrian Cartwright, Simon Thomas
<b>Linklaters</b>	Jason Manketo, Pam Shores
<b>EXCELLENT</b>	
<b>Freshfields</b>	Julian Makin
<b>Latham &amp; Watkins</b>	James Inness
<b>White &amp; Case</b>	Indigo Esteve, Jonathan Parry, Laura Sizemore
<b>HIGHLY RECOMMENDED</b>	
<b>Addleshaw Goddard</b>	Nick Pearey
<b>Ashurst</b>	Nicholas Holmes, Stuart Rubin, Jennifer Schneck
<b>Davis Polk &amp; Wardwell</b>	Simon Witty
<b>Dentons</b>	Nik Colbridge, Neil Nicholson
<b>DLA Piper</b>	Alex Tamlyn
<b>Herbert Smith Freehills Kramer</b>	Mike Flockhart, Tom O'Neill
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Danny Tricot
<b>Slaughter and May</b>	Rebecca Cousin
<b>Travers Smith</b>	Andrew Gillen
<b>RECOMMENDED</b>	
<b>1 Baker McKenzie</b>	Adam Farlow
<b>Cleary Gottlieb Steen &amp; Hamilton</b>	David Gottlieb, Sebastian Sperber
<b>Eversheds Sutherland</b>	Stephen Nash
<b>Fieldfisher</b>	Neil Matthews
<b>Gibson, Dunn &amp; Crutcher</b>	Christopher Haynes, Steve Thierbach
<b>Gowling WLG</b>	Charles Bond
<b>Osborne Clarke</b>	Jonathan King
<b>Simmons &amp; Simmons</b>	Colin Bole
<b>Stephenson Harwood</b>	Tom Nicholls
<b>2 CMS</b>	Alasdair Steele
<b>Cooley</b>	Claire Keast-Butler
<b>Greenberg Traurig</b>	Andrew Caunt
<b>Hogan Lovells</b>	Jonathan Baird, Daniel Simons
<b>Macfarlanes</b>	Richard Burrows
<b>Mayer Brown</b>	Kate Ball-Dodd, Robert Flanigan
<b>Norton Rose Fulbright</b>	Raj Karia
<b>Reed Smith</b>	Delphine Currie
<b>Sullivan &amp; Cromwell</b>	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)
<b>LEADING</b>	
<b>A&amp;O Shearman</b>	Katrina Buckley, Stephen Mathews
<b>Akin Gump Strauss Hauer &amp; Feld</b>	James Roome, Barry Russell, James Terry
<b>Clifford Chance</b>	Philip Hertz, Iain White
<b>Kirkland &amp; Ellis</b>	Kon Asimacopoulos, Partha Kar, Sean Lacey
<b>Latham &amp; Watkins</b>	Bruce Bell, Yen Sum
<b>Linklaters</b>	Tony Bugg, Rebecca Jarvis, Nick Le Masurier
<b>Weil, Gotshal &amp; Manges</b>	Neil Devaney, Andrew Wilkinson
<b>EXCELLENT</b>	
<b>1 Freshfields</b>	Ken Baird, Richard Tett
<b>White &amp; Case</b>	Christian Pilkington
<b>2 Milbank</b>	Yushan Ng
<b>Slaughter and May</b>	Ian Johnson
<b>HIGHLY RECOMMENDED</b>	
<b>Ashurst</b>	Giles Boothman
<b>Hogan Lovells</b>	Tom Astle
<b>Mayer Brown</b>	Michael Fiddy, Amy Jacks, Devi Shah
<b>Sidley Austin</b>	Jifree Cader, Mark Knight
<b>RECOMMENDED</b>	
<b>Addleshaw Goddard</b>	Ged Barnes, Fraser Ritson
<b>CMS</b>	Martin Brown
<b>Dechert</b>	Tayyibah Arif
<b>Dentons</b>	Neil Griffiths
<b>DLA Piper</b>	Christian Parker
<b>Fried, Frank, Harris, Shriver &amp; Jacobson</b>	Ashley Katz
<b>Herbert Smith Freehills Kramer</b>	John Whiteoak
<b>Jones Day</b>	Ben Larkin
<b>Macfarlanes</b>	Jat Bains
<b>Norton Rose Fulbright</b>	James Stonebridge
<b>Paul Hastings</b>	Mei Lian
<b>Pinsent Masons</b>	Steven Cottée
<b>Simpson Thacher &amp; Bartlett</b>	Adam Gallagher, James Watson
<b>Skadden, Arps, Slate, Meagher &amp; Flom</b>	Peter Newman
<b>Stephenson Harwood</b>	Julian Cahn
<b>Sullivan &amp; Cromwell</b>	Christopher Howard
<b>Willkie Farr &amp; Gallagher</b>	Graham Lane



### CORPORATE TAX

#### Best Law Firms

In each tier, the firms are ordered alphabetically

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

## INVESTMENT FUNDS

### Best Law Firms

In each tier, the firms are ordered alphabetically

FIRM	KEY FIGURE(S)
<b>LEADING</b>	
<b>Kirkland &amp; Ellis</b>	Anand Damodaran, Amala Ejikeme, Andrew Shore, Richard Watkins
<b>EXCELLENT</b>	
<b>Clifford Chance</b>	Alexandra Davidson, Gerard Saviola
<b>Debevoise &amp; Plimpton</b>	Geoffrey Kittredge
<b>Fried, Frank, Harris, Shriver &amp; Jacobson</b>	Kate Downey, Mark Mifsud
<b>Goodwin Procter</b>	Michael Halford, Ajay Pathak
<b>Proskauer Rose</b>	Bruno Bertrand-Delfau, Nigel van Zyl
<b>HIGHLY RECOMMENDED</b>	
<b>Akin Gump Strauss Hauer &amp; Feld</b>	John Daghlian, Daniel Quinn
<b>Ashurst</b>	Nick Goddard, Piers Warburton
<b>Latham &amp; Watkins</b>	Mateja Maher
<b>Linklaters</b>	Matthew Keogh
<b>Macfarlanes</b>	Stephen Robinson, Stephen Ross
<b>Paul Hastings</b>	Diala Minott, Christian Parker, Duncan Woppard
<b>Weil, Gotshal &amp; Manges</b>	James Bromley, James Sargent
<b>RECOMMENDED</b>	
<b>1 A&amp;O Shearman</b>	Matthew Huggett
<b>Dechert</b>	Gus Black
<b>Morgan, Lewis &amp; Bockius</b>	Simon Currie
<b>Reed Smith</b>	Panos Katsambas
<b>Ropes &amp; Gray</b>	Thomas Alabaster
<b>Willkie Farr &amp; Gallagher</b>	Solomon Wifa
<b>2 Baker McKenzie</b>	James Burdett
<b>Cadwalader Wickersham &amp; Taft</b>	Michael Newell
<b>Herbert Smith Freehills Kramer</b>	Tim West
<b>Hogan Lovells</b>	Nicholas Holman
<b>Schulte Roth &amp; Zabel</b>	Josh Dambacher, Christopher Hilditch
<b>Sidley Austin</b>	Oren Gertner, Leonard Ng, Thomas Thesing, Rupert Wall
<b>Skadden Arps Slate Meagher &amp; Flom</b>	Greg Norman
<b>Stephenson Harwood</b>	Gabriel Boghossian, Jonathan Pittal
<b>Travers Smith</b>	Aaron Stocks

# EXPERT INSIGHTS 2025-'26

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# Mandatory disclosure of corporate income tax information through public CbCR

As part of Public Country-by-Country Reporting (Public CbCR), affected companies must disclose extensive tax-information. Such an income-tax-information report is required to be published for the first time for the financial year beginning after June 21st 2024. RSM Ebner Stolz partner Dr. Daniel Zöller outlines the implications of this tax transparency measure.



## ABOUT THE AUTHOR

Dr. Daniel Zöller is a certified tax advisor and partner at RSM Ebner Stolz in Stuttgart. He is also a member of the working group on income tax information reporting of the Institute of Public Auditors. His areas of expertise include: International tax law, reorganizations, tax audits and exit taxation. He routinely represents high-profile clients in the IT, automotive and manufacturing sectors.

## DR. DANIEL ZÖLLER

Partner

With the introduction of Public CbCR, large multinational corporate groups must disclose key tax and corporate data within the framework of an income tax information report. The new rules apply to financial years beginning after June 21st 2024. The disclosure must be made within one year after the end of the financial year for which the income tax report is to be prepared.

The key distinction compared to the tax-related CbCR, which is mandatory since 2016, lies in the intended audience: while tax CbCR is only submitted to the competent tax authorities, Public CbCR is intended for the general public.

The obligation to prepare a Public CbCR is linked to the threshold of €750 million in group revenue. Specifically, to fall within the scope of Public CbCR, the sales revenue or consolidated group sales revenue must exceed €750 million in each of two consecutive financial years (revenue threshold).

In principle, the obligation applies to

- domestic standalone companies with a branch, permanent establishment or ongoing business activity in at least one other country, if the standalone company exceeds the revenue threshold,
- German ultimate parent companies of corporate groups with a subsidiary, branch, permanent establishment or

ongoing business activity in at least one other country, if the group exceeds the revenue threshold,

- domestic subsidiaries that are classified as medium-sized or large under the size categories of the German Commercial Code, whose ultimate parent companies are based outside the EU/EEA, and the group exceeds the revenue threshold, or
- domestic branches of a non-EU/EEA standalone company or a group with an ultimate parent company based outside the EU/EEA, if the revenues of the branch exceed €12 million in each of two consecutive financial years and if the standalone company or group exceeds the revenue threshold.

### Detailed disclosure requirement

If affected companies fail to comply with the obligation or do so late, this can be sanctioned with fines of up to €250,000. Companies must disclose detailed information about the included entities, a description of the business activity and various key figures, such as the number of employees, revenue and the corporate income tax payable for the reporting period. The information must be given separately for each EU/EEA state and for each tax jurisdiction classified as non-cooperative according to the EU list; for all other tax jurisdictions, the information can be aggregated.

The information to be disclosed essentially corresponds to the data already required in the non-public tax CbCR when exercising the relevant options. However, potential deviations must still be examined in detail. Certain disclosures may be omitted from the corporate income tax report if their publication would cause significant harm to the company concerned, provided this is duly justified. However, this information must be included in the income tax information report prepared for the fourth financial year after the reporting period at the latest.

The income tax information report must generally be prepared using a template specified by the EU Commission in a machine-readable format and must be submitted, in German, to the German Company Register.

Additionally, the income tax information report must be made accessible on the reporting company's website for at least five years. Alternatively, it is sufficient to provide a note on the website stating that the report is available free of charge via the Company Register and that, in this case, the publication on the website itself is not required.

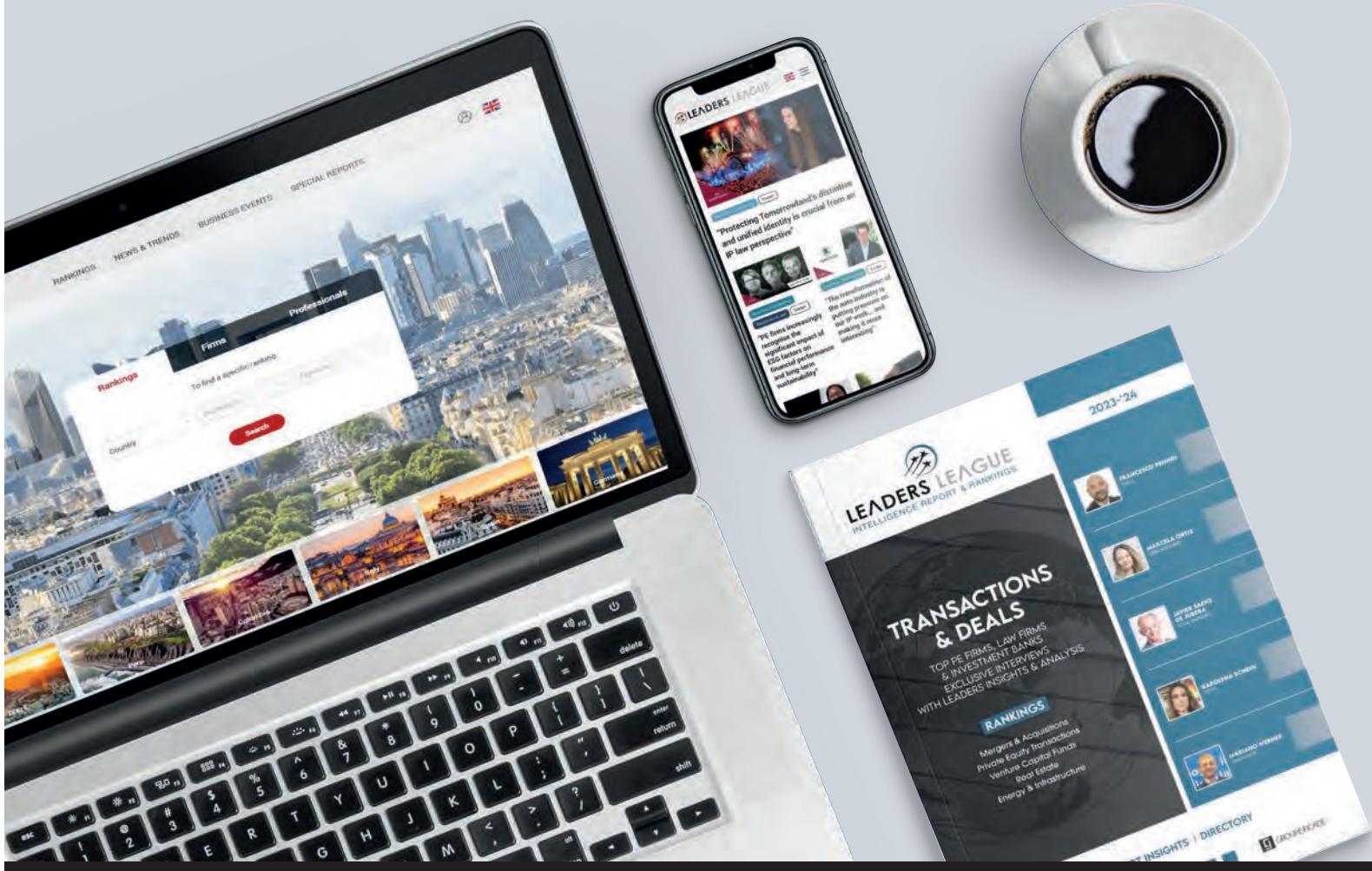
Both the submission to the Company Register and the publication on the website must occur within one year after the end of the respective financial year to which the income tax information report relates. ♦



# LEADERS LEAGUE

## INTELLIGENCE REPORT & RANKINGS

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# Swiss tax laws offer compelling advantages, including zero gift and inheritance tax



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Interview with  
**FRÉDÉRIC NEY**  
 Senior Associate, **BÄR & KARRER**

Frédéric Ney delves into the intricacies of Switzerland's tax laws, including its lump-sum, inheritance and gift tax regimes and how they differ from one canton to the next. He also looks at where wealthy individuals are choosing to live and the enduring appeal of Switzerland, from not just a tax but a quality-of-life perspective.

**LEADERS LEAGUE:** Given today's global shifts, where are wealthy individuals choosing to live?

**Frédéric Ney:** When choosing a country of residence, wealthy individuals typically consider three key factors. The first is lifestyle – simply put, they want to enjoy living where they are. While tax and estate planning can influence the decision, relocating somewhere undesirable, for tax reasons alone, is usually unsustainable. In my experience, those who do so often leave as quickly as they arrive. Second, they assess the country's tax treatment of income, wealth, and wealth transfers. And third, they examine the legal framework around estate and succession planning – whether the jurisdiction offers sufficient flexibility in marital and inheritance law or recognizes foreign structures such as trusts.

Ever since the United Kingdom revoked its non-domicile regime, top destinations now include Switzerland, with its lump-sum taxation (though working on Swiss soil is not allowed under the regime) and near-zero gift and inheritance taxes in most cantons; Italy, offering a €200,000 flat-tax regime for foreign income while allowing gainful activity; Greece, with a €100,000 version; and Dubai, which offers almost no taxation and a thriving international, entrepreneurial scene. Interestingly, while some are exiting the US over political concerns under the current administration, others see opportunities – particularly if President Trump's promises of tax reform for the wealthy materialize.

**What exactly is Switzerland's lump-sum tax regime, and who benefits from it?**

The term is misleading – it is not a flat tax in the traditional sense. Instead, it substitutes the usual income-tax base

(and, in most cantons, the wealth-tax base as well) with an alternative base: the individual's estimated worldwide annual living expenses. These expenses become the basis for taxation, and ordinary income-tax rates are then applied. In essence, the individual is taxed on lifestyle spending (excluding disbursements for investments), rather than on actual income (and, in most cantons, rather than on net wealth, either). This base must be assessed and agreed with the cantonal tax authorities.

**“While tax and estate planning can influence the decision, relocating somewhere undesirable, for tax reasons alone, is usually unsustainable”**

Eligibility is limited to non-Swiss nationals who do not engage in any business or employment activity in Switzerland and who have not previously been subject to ordinary taxation in the country. However, individuals who were formerly taxed under the ordinary regime may also qualify, provided they have been non-resident in Switzerland for at least ten years. Business involvement abroad is tolerated only to a very limited extent, as substantial foreign activity could compromise Swiss tax-residency. One downside is that significant investment in Switzerland – especially in real estate or Swiss securities – can in-

crease the tax burden due to alternative calculation methods. However, Swiss tax laws offer compelling advantages, including zero gift and inheritance tax in direct line across nearly all cantons and exemption from capital gains tax on private assets, which can be strategically valuable during major liquidity events, like a business sale.

**“Switzerland’s lump-tax regime substitutes the usual income-tax base with an alternative base: the individual’s estimated worldwide annual living expenses”**

For individuals seeking a stable environment offering quality healthcare and education, as well as convenient access to outdoor activities, Switzerland may be a natural candidate.

**What does relocating to Switzerland under the lump-sum tax regime involve?**  
We usually begin with real estate, as both tax and immigration matters are managed

at the cantonal level – and there are 26 cantons. Many clients already have their preferred location, such as the Geneva region, the Zurich area, or mountain resorts in Valais or Graubünden. But it is important to realize that being “around Geneva” may in fact place you in the canton of Vaud, just as being “near Zurich” might mean residing in the cantons of Zug or Schwyz – especially since Zurich itself no longer offers the lump-sum tax regime. Therefore, we encourage prospective residents to meet with real-estate agents and visit potential neighborhoods and schools. Once a preferred canton is identified, we open discussions with its tax authority to secure the lump-sum arrangement. Simultaneously, we initiate the immigration process. For non-EU citizens, a pre-approved tax arrangement can significantly ease immigration hurdles.

Once settled, we revisit or establish marital and estate planning to ensure compatibility with Swiss civil law. We also assist with VAT tax clearance for the import of personal belongings (if not done by the haulage contractor), mandatory health insurance and social security registrations. A successful relocation depends on managing these processes in parallel, in the right order – something that only experience can teach. ♦



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# NHR 2.0: Compelling tax advantages for top-level talent relocating to Portugal

Leonardo Marques dos Santos and Gonçalo Carvalho Ferreira discuss the end of Portugal's Non-Habitual Resident (NHR) regime and its replacement, the "NHR 2.0" (IFICI), a tax program offering tax incentives to attract highly skilled professionals for strategic roles that strengthen the country's economic and technological goals.



**LEONARDO MARQUES  
DOS SANTOS**

Tax Partner



**GONÇALO CARVALHO  
FERREIRA**

Trainee Lawyer

## ABOUT THE AUTHORS

Leonardo Marques dos Santos is a Tax Partner at Miranda and a Tax Arbitrator at the Administrative Arbitration Center (CAAD). With over 20 years of experience, he specializes in domestic and international tax law, particularly the taxation of charitable donations, non-profit organizations, and individuals. He also teaches Tax and International Tax Law at the Portuguese Catholic University.

Gonçalo Carvalho Ferreira is a Trainee Lawyer at Miranda, focusing on tax law. He holds a Master in Tax Law at the Portuguese Catholic University. His experience includes working at Deloitte as Tax Consultant.

### Bring your business to Portugal and you shall be rewarded

Portugal has brought down the curtain on its highly publicized Non-Habitual Resident ("NHR") regime, a special tax program that for over a decade successfully positioned the country as a preferential destination for expatriates and multinational corporations. The NHR was lauded for its simplicity and broad scope of application, offering favorable tax conditions to a wide range of pensioners, professionals and high-net-worth individuals. In its place, however, a successor has risen: the Tax Incentive for Scientific Research and Innovation ("IFICI"), a regime which was almost immediately baptized "NHR 2.0" due to some similarities with the NHR.

This new framework represents a fundamental strategic pivot. It moves away from the passive attraction of residents, towards the active recruitment of specific, highly skilled individuals who can directly contribute to realizing Portugal's economic and technological ambitions. While NHR 2.0 retains significant tax benefits, its narrower scope and strategic distribution of tax benefits are a stark departure from its predecessor, trading ease of access for a la-

ser-focused objective: to cultivate a world-class ecosystem for research, innovation and re-industrialization.

For those who successfully fulfill the stricter entry requirements, NHR 2.0 offers compelling tax advantages over a continuous ten-year period. The regime is built on two pillars. Firstly, for Portuguese sourced income it provides a special flat tax rate of 20% on employment and self-employment income derived directly from the qualifying highly qualified professions.

### "NHR 2.0 offers compelling tax advantages for a continuous period of ten years"

This offers a significant reduction compared to Portugal's general personal income tax ("PIT") progressive rates that may reach 53%. Secondly, for income sourced outside of Portugal (with the exception of pension income and income

arising in tax havens), the regime establishes a broad tax exemption. This means that foreign-sourced employment and self-employment income, as well as passive income such as investment, rentals income and capital gains may be exempt in Portugal.

We believe that all parties involved with this tax incentive stand to benefit, meaning employers and employees of eligible companies. For the latter it is self-explanatory; they benefit from a lower PIT rate that is competitive with most developed economies and from very broad exemptions. In our opinion, this argument is also quite clear from the perspective of Portugal-based employers, since they now have better access to a highly skilled workforce whose overall taxation is lower and a very broad exemption for foreign sourced income, which can be especially useful for multinational enterprises on a case-by-case basis.

One of the defining features of the NHR 2.0 is its exclusivity. The eligibility criteria are divided into general activity prerequisites and a specific list of professional activities. To even be considered, an applicant must become a tax resident in Portu-

## KEY POINTS

- Portugal's Non-Habitual Resident tax regime ("NHR") was in place for over a decade.
- NHR granted tax benefits to pensioners, professionals and high-net-worth individuals.
- NHR successor is the Tax Incentive for Scientific Research and Innovation ("NHR 2.0").
- NHR 2.0 shifts from passive attraction to actively recruiting highly skilled professionals.
- NHR 2.0 seeks qualified professionals for key roles in Portugal's industrial and innovation ecosystem
- NHR 2.0 offers compelling tax advantages for a continuous period of ten years.

gal and must not have been a resident in any of the five preceding years. The heart of the regime, however, lies in the nature of the applicant's professional activity, academic qualifications and their employer's economic activity. The incentive is strictly reserved for roles deemed relevant to Portugal's industrial and innovation ecosystem and for individual taxpayers with certain academic qualifications.

Where the NHR 2.0 truly shines, however, is in laying a clear path through which tangible economic development in Portugal can be articulated with significant PIT benefits for employees of multinational corporations and entrepreneurs. In fact, the eligibility criteria on the employer's side may be met, notably, by industrial or services companies exporting 50% of

their yearly turnover that act in specific economic sectors (such as textile manufacturing, footwear manufacturing and manufacturing of canned goods).

### **"All parties involved with the NHR 2.0 tax incentive stand to benefit"**

Within this framework, we understand the NHR 2.0 should weigh heavy on multinational corporation's decisions regarding where to base the parts of their operations covered by the eligible economic activities. This may allow many of their employees, in-

cluding directors and executives among others, to benefit from a competitive PIT rate on employment income, and be granted tax exemptions on foreign source income.

In a nutshell, the NHR 2.0 regime presents an undeniably more intricate and demanding framework than its predecessor. It signals Portugal's clear intent to move beyond simply attracting residents and instead focus on actively recruiting the architects of its future innovation and industry driven economy by fostering the onshoring of companies carrying out substantive economic activity. For the group of professionals who fit this new, strategic mold, the rewards remain substantial, solidifying Portugal's standing as a premier destination for top-tier global talent and businesses looking to grow and expand into new markets. ♦



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Lexvalor	+593 2 323 0375	315
Noboa, Peña & Torres Abogados	+593 2 297 0193	317
Robalino Law	+593 2 381 0950	318

### FRANCE

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Florilèges Sociétés d'Avocats	+33 6 32 38 34 21	320

### GERMANY

RSM Ebner Stolz	+49 711 2049 0	321
EPP Rechtsanwälte Avocats	+33 1 53 93 82 90	322

### ITALY

Advant NCTM	+39 02 725 511	323
PAVIA E ANSALDO	+39 02 85 581	324

### LUXEMBOURG

Bonn & Schmitt	+352 27 855	325
Chevalier & Sciales	+352 26 25 90 30	326
DSM Avocats à la Cour	+352 262 562 1	327
Pinson Masons	+352 404 960 1	328
Rutsaert Legal	+352 2461 0000	329
Strelia	+352 2088 2310	330

### MEXICO

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Ibáñez Parkman	+52 55 52 50 59 12	332
Kreston BSG	+52 222 893 76 10	333
Jáuregui y Del Valle	+52 55 52 67 45 00	334
Martin, Isla & Pickering abogados	+52 55 68 20 55 43	335
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## PERU

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BBGS Saco-Vertiz & Landerer Abogados	+51 1 200 3500	338
CCO Legal Advisors	+51 977 634 539	339
CMS Grau	+51 1 513 9430	340
DAMMA LEGAL ADVISORS	+51 1 680 3400	341
DLA Piper Peru	+51 1 616 1200	342
EBS Abogados	+51 99 808 5616	343
Galvez & Dolorier Abogados	+51 1 299 5558	344
Gálvez, Rizzo, Zegarra & Asociados	+51 1 711 3600	345
Santivañez	+51 1 200 8000	346
ZEGARRA LLC	+51 1 710 3291	347

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## SPAIN

A&O Shearman	+34 91 782 9800	349
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FBT Avocats	+41 22 849 60 40	351
Gillioz Dorsaz & Associés	+41 22 702 19 00	352
Niederer Kraft Frey	+41 58 800 80 00	353
PBM	+41 22 577 66 00	354

## AUDIT & ADVISORY FIRMS

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Deloitte	+55 11 5186 1000	355
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QUANTUM	+51 1 442 0372	357
MGI Ramirez Saco	+51 764 9251	358
TGS SARRIO & ASOCIADOS	+51 1 615 6868	359
VAG Global	+51 1 436 4612	360

## TRANSFER PRICING CONSULTING FIRMS

### PERU

+Value	+51 941 557 238	361
TPC Group	+51 1 627 9787	362
TP Consulting	+51 1 98 722 2614	363

## WEALTH MANAGEMENT CONSULTING FIRMS

### PERU

Allié	+51 1 644 9564	363
I am Advisors	+51 1 614 9444	365
Three Sixty Asset Management	+511 405 0895	366



Koen de Puydt



Leila Mstoian



Pieterjan Smeysters



Sébastien Watelet

## **POSITIONING**

Andersen is a full-service Business Law firm, specialized in Corporate, Real Estate, and Administrative & Tax 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:

o 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.

o 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

## **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
- Competition Law
- EU Law and EU Sanctions
- Criminal Law (White-collar Crime)

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Bart De Moor



Frédéric Heremans



Sébastien Ryelandt



Benoît Malvaux

## **POSITIONING**

Founded in 2013, Strelia is a leading independent law firm with offices in Brussels and Luxembourg. We approach each matter with a dedicated task force that brings together the right blend of people and expertise across practice areas.

We are trusted advisors on some of the most complex and high-profile transactions in Belgium, Luxembourg and globally. We support boards and senior management in critical moments - from strategic investments, restructurings and sensitive investigations to litigation exposure and reputational risk. Our work is known for delivering original, practical solutions that drive results and shape precedents in business and in law.

### **Restructuring**

We are regularly involved in some of the most prominent insolvency and restructuring matters in Belgium and in Europe. We represent leading creditors and debtors in judicial reorganizations and out-of-court restructurings and have a strong track record acting for major stakeholders in litigation related to insolvency proceedings and broader debt issues.

### **Banking & Finance**

We regularly advise on some of the most significant and complex financing deals across Belgium and globally. Our team collaborates seamlessly with our M&A specialists on high-impact transactions involving both corporate borrowers and financial sponsors, including funding for acquisitions, leveraged buyouts, business separations and other strategic restructurings. Our expertise spans syndicated facilities, private credit structures and capital markets solutions. Thanks to our broad market insight and extensive transactional experience, we are well positioned to secure optimal terms for our clients in every deal. In addition to transactional work, we also assist Belgian and international financial institutions, insurers, and corporate clients in litigation matters and in their interactions with supervisory authorities.

### **Tax**

We advise on the tax implications of corporate transactions, including mergers, acquisitions, demergers, divestitures, joint ventures, financing arrangements, and restructurings. These matters often involve Belgian and international groups, raising intricate tax questions across multiple jurisdictions. Tax strategy is frequently central to both the structure and feasibility of proposed deals. We regularly assist clients in obtaining tax rulings, helping to secure advance legal certainty from the Belgian tax administration on complex or high-impact matters.

## **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
- Energy & Natural Resources
- Healthcare, Pharma and Life Sciences
- Hotels & Leisure
- Infrastructure, Transport and Logistics
- Insurance

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

## **OFFICES**

- Brussels

- Luxembourg

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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**

### **SÃO PAULO (HEADQUARTERS)**

Av. Santo Amaro, 48, 4º Andar  
Itaim Bibi, São Paulo, SP, CEP  
04506-000

### **RIO DE JANEIRO**

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Centro, Rio de Janeiro – RJ,  
CEP 20031-170

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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 Lanna Peixoto



Fabíola Augusta de  
Oliveira Bello Cavalcanti



Francisco Nogueira de  
Lima Neto



## 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 personal 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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Top Advisors Directory  
**LAW FIRMS**



Country  
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**Jessica Bernstein  
Heumann**



**Rafael Peixoto Abal**



**Alexandre José de Pauli  
Santana**



**Ana Carolina Chaves**



**Ivana Marcon**

## **POSITIONING**

We are a full-service legal consultancy, recognized as the most innovative law firm in Brazil in 2023 and consistently ranked among the leading firms in the most prestigious national and international legal directories. Our dynamic attorneys combine knowledge, experience, creativity, and focus to deliver assertive legal solutions. With twenty-five partners and more than two hundred professionals, we offer expertise in technology, telecommunications, real estate, transportation, retail, and agribusiness. As technology continues to shape society, we provide transformative legal solutions. Our “outside in-house counsels” approach ensures that strategic decisions are fully aligned with our clients’ business objectives.

We advise on corporate transactions, reorganizations, dissolutions, and strategic litigation. Our M&A practice stands out, with recognized expertise in seed investment, venture capital, private equity, and complex transactions. We also excel in due diligence and international structuring, tax planning, intellectual property protection, executive retention, joint ventures, and project finance. Our Financial and Capital Markets team enables efficient fundraising while ensuring compliance across multiple jurisdictions.

## **OFFICES**

- São Paulo/SP
- Florianópolis/SC
- Londrina/PA
- Porto Alegre/RS
- Miami/FL

## **BUSINESS**

- Business Contracts
- Business & Corporate
- Compliance and Corporate Ethics
- Crypto & Blockchain
- Environmental, Social and Governance
- Estate and Equity Planning
- Family
- Fintechs
- Franchising
- Govtech
- Artificial Intelligence
- Intellectual Property
- Labor & Employment
- Litigation & Dispute Resolution
- Media & Advertising
- Mergers & Acquisitions
- Privacy & Data Protection
- Public Law
- Real Estate
- Regulation of New Technologies
- Securities and Capital Markets
- Tax
- Technology Transactions Services
- Venture Capital
- Research & Development
- Wealth Planning



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Top Advisors Directory  
**LAW FIRMS**



Country  
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## 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

Ernesto Borges Advogados has a natural vocation 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 that plays a key role in maintaining the country's trade balance. Accordingly, the firm has gained relevant technical expertise on the most varied related topics, which is one of the distinguishing features of our legal team.

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 a 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.

## BUSINESS

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

## OFFICES

- Brasília (DF)
- Campo Grande (MS)
- Cuiabá (MT)
- Goiânia (GO)
- Manaus (AM)

- Palmas (TO)
- Porto Alegre (RS)
- Porto Velho (RO)
- São Paulo (SP)

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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 customization, 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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# H-NAVES

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Helen Naves



Sidney M. Filho



Thais Rebello



Beatriz Prandini

## 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, Insurance, Litigation, Intellectual Property, and Innovation & Technology law.

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, CRIIs, 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.

### Litigation

Civil and commercial litigation; Dispute resolution in superior courts; Legal opinions.

### Intellectual Property, innovation and technology

Copyrights law; Patent litigation; Trademark litigation; Data protection; Artificial Intelligence; Cybersecurity.



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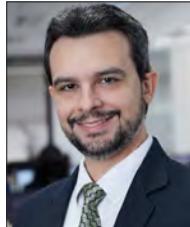
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Geraldo Valentim Neto



Victor Madeira Filho



Danilo Gallardo



Vinicio Nogueira  
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## **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 MAUÉS**  
ADVOCACIA TRIBUTÁRIA



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## **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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## **POSITIONING**

Marcos Martins Advogados is renowned for its expertise in structuring complex and strategic litigation and advisory cases. We are particularly sought after by clients demanding efficient, agile, and secure legal services.

For over 40 years, we've offered a distinguished approach to negotiations, especially in resolving legal disputes, aiming to prevent or, if necessary, avoid judicial proceedings.

Our team provides tailored advice to financial institutions, family offices, public companies, and investment funds on general and specific corporate matters, including corporate reorganizations, successions, joint ventures, mergers, de-mergers, takeovers, and corporate control structures.

We have extensive experience supporting clients with tax and corporate structure development, offering customized solutions.

Our track record includes recovering unduly paid taxes and monetizing accumulated tax credit balances in the judicial and administrative spheres.

## **BUSINESS**

- Corporate & M&A
- Tax
- Litigation Arbitration and Insolvency
- Labor
- General Counsel and Secondment

## **OFFICES**

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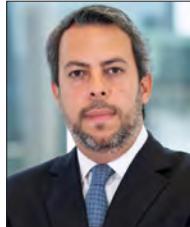
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Fabrizio Sasdelli



Júlia Schledorn De Camargo



Solange Costa



Julio Dubeux



Ana Carolina Araujo de França



Juliano Zorzi



Karin Kern



## 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.
- Public Law
- Regulatory
- Data Protection and Privacy
- Litigation and Arbitration
- Special Situations & Capital Solutions
- Gaming and Gambling



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João Paulo Mendes Neto



Felipe Prata Mendes



Arthur Laércio Homci da  
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Leonardo Costa Norat



Yule Luiz Tavares dos  
Santos

## 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-ofcourt 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.

## CONTACTS

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J.A. Miguel Neto



Décio Andrade



André Rizk



Djalma Rodrigues



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Juliana Honda



Marcelo Morel Giraldes



Marina De Barros  
Monteiro



Ronaldo M. Assumpção  
Filho



Vanessa Carvalho

## BUSINESS

- Antitrust
- Capital Markets
- Compliance and Corporate Investigations
- Contracts and Business Negotiations
- Corporate Law
- Environmental, ESG and Energy
- Family Law and Successions
- Labor and Social Security
- Litigation and Arbitration
- Mergers and Acquisitions (M&A)
- Private Wealth
- Privacy and Data Protection
- Real Estate
- Regulated Sectors
- Tax

Founded in 1990, Miguel Neto Advogados (MNA) is a law firm that focus on comprehensive action, involving the main areas of service to the corporate sector. With over 34 years of operation, it is recognized nationally and internationally for its ability to meet complex and sophisticated demands, always caring for providing legal certainty in the solutions it presents to companies of the most diverse segments of the market.

With the solidity and high expertise of its professionals, MNA seeks to enable the most varied projects of its clients through legal advice that bases and focuses on their business. Our organizational structure was developed to allow close action by our partners in all stages of demands, thus ensuring excellent service and technical quality in each delivery.

We are famous for becoming direct partners of the businesses we advise, and for working to build trust relationships that value innovation and commitment in delivering the best legal solutions for all the challenges presented.

This is Miguel Neto Advogados law firm: Commitment to the client, business-focused advocacy, involvement with the demand, and objectivity in the legal solution presented.



## CONTACTS

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Rafael Pandolfo

Rafael Santos Borin

Airton Bombardelli Riela

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 Riela, 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

## **CONTACTS**

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**Henrique Erbolato**



**Louise Emily Bosschart**



**Matheus Zilioti**



**Vivian Castellan 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



## OFFICES

- Sao Paulo



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Manoela Pascal



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Patricia Alves



Rafael Alves



Rafael Abreu



Ricardo Quass Duarte



Roberta Feiten

## POSITIONING

Souto Correa Advogados brings together experienced lawyers united by the same principles and values. The firm comprises professionals with excellent professional and academic backgrounds, advising clients in Brazil and abroad across all areas of business law. To this end, it relies on professionals fluent in several foreign languages, enabling them to meet demands and requests from various countries, especially through its Asian, German, and Latin American desks.

## BUSINESS

- Agribusiness
- Antitrust and Competition
- Arbitration
- Banking and Fintechs
- Biodiversity & Biotechnology
- Capital Markets
- Crypto assets
- Compliance
- Consumer and Product Liability
- Contracts
- Corporate Law/M&A
- Climate Solutions
- Data Protection
- Dispute Resolution
- Energy
- Entertainment & Media
- Environmental and Sustainability
- ESG
- Gaming & Betting
- Infrastructure & Projects
- Intellectual Property
- International Trade
- Labor
- Life Sciences & Healthcare
- Mediation
- Oil & Gas
- Public Law and Regulatory
- Real Estate
- Restructuring and Insolvency
- Startup Hub
- Tax
- Telecom
- Timberland
- Union Relations and Collective Negotiation
- Wealth and Succession Planning
- White-Collar Crimes
- Sports Law



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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



Isabel Lustosa



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.

- 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

## BUSINESS

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Fuadt Abuid



César Molina



Sebastián Bardales



Eduardo Morel



Paul Valdivieso



## POSITIONING

We are a *boutique* law firm, specialised in taxation services and legal business consulting. Our multidisciplinary team of expert professionals, composed of lawyers, tax auditors and economists, are focused on developing the best strategy for each case, with a comprehensive review of them.

Our tax and legal consultancy services cover a wide range of areas. We assist our clients from the routine course of the processes to decisive and complex stages, such as developing strategies for new projects and markets, restructuring of business groups, selling relevant assets or companies, providing tax defense services and handling special requests before the Chilean IRS, the Chilean Treasury, Customs and Municipalities. We also advise new generations to join family businesses, negotiate the legal terms of a wide range of agreements, envisaging its tax effects, as well as we represent clients who apply to preferential tax regimes, among other matters.

The globalization of the businesses of our clients has led us to expand the networks of professionals with whom we coordinate tax advice and international business structures. We are active articulators of such processes.

## TAX

Our team of tax lawyers and auditors provides a comprehensive service in tax matters. Our services includes:

- Tax and legal consultancy in the routine economic activities of our clients.
- Tax and legal advice on the design, restructuring and completion of business activities.
- Tax and legal consultancy specializing in the sale and purchase of companies and relevant assets.
- Tax advice related to the Chilean regulation applicable to intangible assets and digital services.
- Analysis, definition and implementation of tax strategies in restructuring business groups, through mergers, corporate spin-offs, transformations, capital contributions, capital decrease, barter transactions, incorporation of new partners, profit distributions and structured financing, among others legal agreements.
- Application of the international network of tax treaties signed by Chile.
- Legal coordination for multi-jurisdictional processes.
- Tax analysis of agreements and other legal acts involving our clients, especially at the level of Income Taxes and VAT.
- Legal advice on customs and foreign trade matters.
- Assistance in the issuance of wills and the subsequent execution of the provisions established by the grantor.
- Legal representation in donation and inheritance proceedings.
- Representation of clients before the Chilean Internal Revenue Service, the Chilean Treasury, Customs and Municipalities.
- Issuance of legal reports on taxation, customs and civil liability matters.



## BUSINESS

- Tax Advisory
- Business Legal Consultancy
- Tax Compliance
- Tax Defences
- Inheritance and Gifts
- Transfer Pricing Services and Valuations
- Labour and Immigration Services



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Benjamín Pumpin



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## 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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Octavio Bofill



Pablo Mir



Ana María Yuri



Rodrigo Saffirio



Pablo Gutiérrez



Luis Alberto Cruchaga



Alina Bendersky



Feliciano Tomarelli



Francisco Ducci



Andrea Abascal



## POSITIONING

Bofill Mir Abogados is a multidisciplinary law firm with over 30 years of experience, supported by a team of specialized lawyers with solid legal and business expertise.

The firm delivers comprehensive legal services across multiple practice areas, combining international experience with a deep understanding of industries and markets. Its long-standing client relationships – spanning local and global companies, both public and private – and consistent recognition in leading legal rankings reflect its professional standards.

With a forward-looking approach, Bofill Mir Abogados continues to evolve to meet the demands of increasingly complex markets and regulatory environments.



## BUSINESS

- Corporate / M&A
- Capital Markets
- Banking and Finance
- Project Finance
- Restructuring and Insolvency
- Real Estate, Infrastructure and Construction
- Mining and Natural Resources
- Environment
- Energy
- Labor and Employment
- Tax
- Public Law
- Regulatory Law
- Life Sciences
- Intellectual Property, Data and Technology
- Litigation and Arbitration
- Competition
- Asian Affairs



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## 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



## CONTACTS

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Sebastián Bellolio



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Álvaro Quinteros

## **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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## **POSITIONING**

We have extensive experience in analyzing all types of business matters from a tax perspective, including international clients operating or investing in Chile, as well as local clients operating or seeking to expand abroad.

We regularly participate in mergers and acquisitions processes related to business structuring, both for buyers and sellers; local and multilateral restructurings of all kinds; and we have vast experience in national and international planning, as well as advising real estate developers/projects and investors. The team has also represented major clients in disputes with the Chilean Internal Revenue Service (SII) and in tax courts.

We ensure that we stay up to date on the latest trends and changes in the regulatory and tax framework, allowing us to provide a cutting-edge service and guarantee peace of mind for our clients. Our commitment to ethics and transparency is fundamental to our service, allowing us to establish trusting and lasting relationships with our clients. Our success is measured by the satisfaction and success of our customers.

Our team is composed of partners Guillermo Fonseca, Jorge Valenzuela, and Andrés Palacios, whose complementary profiles combine a technical, strategic, and business approach, with more than a decade of experience and exclusive dedication to tax matters.

## **BUSINESS**

### **TAX**

- Tax Defense
- Corporate Tax
- Tax Litigation
- Tax Planning
- International Taxation
- Tax Advisory
- Tax Due Diligence

### **WEALTH MANAGEMENT**

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**Felipe  
Harboe B.**



**José Miguel  
Catepillan F.**

## **POSITIONING**

We are a boutique law firm specializing in new technologies, personal data protection, and digital regulation, with deep knowledge of Chile's legal framework, its ongoing reforms, and key international standards.

Our services offer comprehensive, tailored legal support to individuals and companies, facilitating compliance with technological regulations for the benefit of users, clients, and consumers.

By working closely with each client, we gain insight into their challenges and craft strategies aligned with their business models and objectives. Privacy compliance is reconciled with business productivity, ensuring protection within today's fragmented regulatory environment.

To this end, we carry out both tactical and strategic actions to manage legal risks and secure compliance with Chile's evolving digital rights framework. From defining objectives to executing concrete actions, our approach ensures coherence and accountability.

Throughout the innovation cycle—development, implementation, and expansion—we help clients identify risks, seize opportunities, and grow with legal confidence.

## **BUSINESS**

- Fintech
- Data Protection and Privacy
- Cybersecurity
- Intellectual Property



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# ICMS

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## **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. As part of its ongoing strategic expansion, Patricio Riffó joined the firm as Partner of the Labor practice in 2025, reinforcing this key area and enhancing the firm's ability to deliver integrated, full-service solutions to its clients.

### **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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**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



## CONTACTS

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**Nicolás Becerra  
Cardona**  
Lawyer, commercial and  
tax law specialist, MBA.



**Natalia Chavarro  
Bocanegra**  
Lawyer commercial 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. 1DOC3; 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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BOGOTÁ - MADRID

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Camilo Martínez



Julián Solorza

## **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-border 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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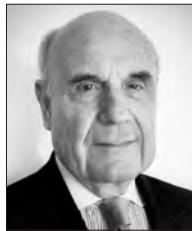


Top Advisors Directory  
LAW FIRMS



Country  
COLOMBIA

# MOSQUERA ABOGADOS



Cristian Mosquera



Maria D. Mosquera



Juan Pablo Mosquera



Alejandra Jaramillo



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## 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 & Aquisitions
- Capital Markets
- Banking & Finance
- Electronic Payments and Fintech
- Restructuring
- Foreign Investment
- Foreign Exchange
- Trademarks
- Sanitary Registration



## CONTACTS

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PT

# Polanía Tello

## Abogados

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Nicolás Polanía Tello



Ana Sofía Payán



Nadia Aldana

### POSITIONING

We represent debtors, creditors, and investors in complex scenarios. We are more than lawyers — we are strategists in commercial, corporate, and restructuring and insolvency matters. With over 20 years of experience, we design tailor-made solutions for companies navigating financial disruption, helping them reconfigure their structure and make effective decisions. We understand that each business is unique, and that crisis is not the end, it's a turning point. That's why we combine legal expertise with financial and business insight, anticipating challenges and turning adverse situations into opportunities for recovery and reinvention.

With over 20 years of experience in the market, our team has successfully recovered more than \$250 million through confirmed reorganization proceedings and represented over \$100 million in creditor claims during insolvency cases. We have handled more than 15 confirmed reorganization agreements and participated in over 10 judicial liquidation proceedings, demonstrating our deep expertise and consistent results in complex restructuring and insolvency matters.

### BUSINESS

- Restructuring & Insolvency

### CONTACTS

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**Jorge Cevallos**  
Banking and Finance  
Partner



**Elvira De Rosa  
Sviercovich**  
Tax Partner



**Roberto Silva**  
Tax Partner

## **POSITIONING**

We are a full-service law firm which delivers specialized services in highly competitive and regulated industries. Every strategy we design is not only commercially effective and legally sound, but also grounded in a strong ethical framework that safeguards our clients' interests with precision and agility.

## **BANKING & FINANCE**

The financial law department is composed of a team specialized in financial law, with a deep understanding of the laws and regulations governing financial activities, including banking law, securities markets, corporate financing, and financial taxation.

AVL Abogados has professionals with proven knowledge and experience in structuring local and international financing projects, with the capacity to represent private and public corporate interests before local, international banks, and multilateral financial entities. Our team is known for providing high-level services, from the strategic planning phase, negotiation, and closing of contracts for the structuring of guarantees.

## **TAX**

The importance of timely compliance with tax obligations, as well as the optimization of the tax burden to achieve greater profitability and the identification of possible tax risks, are strategic objectives for our clients.

With a dynamic structure that integrates legal and financial professionals, our tax law department offers a complete service that combines legal, tax, financial, and accounting analysis and is supported by an efficient multidisciplinary team.

We have extensive experience in this area, which allows us to establish short-, medium- and long-term strategies involving international and local legal-tax, accounting, and financial aspects.

## **BUSINESS**

- Commercial & Corporate (M&A) infrastructure
- Technology, fintech, innovation, e-commerce
- Data Protection
- Competition (Antitrust)
- Dispute Resolution
- Energy and natural resources
- Intellectual Property
- Environmental
- Labor
- Taxation
- International investments

## **SOCIAL MEDIA**

 <https://www.linkedin.com/company/avl-abogados/>

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José Rafael Bustamante  
C.



Juan Felipe Bustamante



María Rosa Fabara Vera



Mariana Villagómez



José Rafael Bustamante  
E.



Juan Carlos Bustamante



Francisco Bustamante



Josemaría Bustamante



Patricia Ponce



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 25 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 8 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 17 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 acted as local counsel in two of Ecuador's landmark debt-for-nature swaps: the Galápagos transaction, advising Credit Suisse (now UBS), and the more recent Amazon Biocorridor deal, where the firm advised Bank of America and The Nature Conservancy through two independent legal teams.

**Corporate:** The Corporate team, which adds up to 36 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.



## 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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**Mauricio Subía**



**José Manuel Albornoz**



**Daniel Fernández-Salvador**



**Santiago Alban**



**Andres Teran**

## **POSITIONING**

With only 6 years, HEKA has become one of the leading firms in the Ecuadorian market for being avant-garde, innovative and offering customer-focused solutions.

HEKA was born with the objective of providing legal services through accurate solutions, in a proactive, ethical and efficient manner. We have a team of professional experts with multidisciplinary profiles to meet the most diverse requirements of our clients. The firm has offices in Quito, as well as correspondents in the most important cities of the country.

We are ranked in the world's most prestigious and important legal directories, such as Leaders League, Legal 500 and Chambers&Partners, where we have been positioned in the top tiers.

We differentiate ourselves from other law firms by being technologically advanced, utilizing cutting-edge digital tools, such as Artificial Intelligence to streamline our internal processes and deliver high-quality service and by developing in-house tools that will revolutionize the market.

## **BUSINESS**

### • **Corporate**

Soft Landing and Business Structuring  
Corporate Compliance  
Corporate Reorganizations and Financing Processes  
M&A and other Strategic Transactions  
Corporate Governance

### • **Tax Law**

Tax Planning  
General tax advice  
Tax Refund  
Estate planning  
Binding consultations  
Tax transaction  
Appeals of tax litigation lawsuits  
Determination processes  
Administrative claims  
Contentious tax lawsuits

### • **Labour & Employment**

Employment Contracts  
Collective bargaining  
Compliance  
Restructuring  
Due diligence  
Litigation

### • **Data Protection and Cybersecurity**

Specialized services in compliance with the LOPD, based on ISO and international standards  
Implementation of data protection systems, Ongoing consulting  
Risk analysis

Governance structures  
External DPO functions  
Cybersecurity technical support

### • **Telecommunications & Technology**

Regulatory compliance for companies in the telecommunications sector  
Preparation of regulatory reports  
Customized strategies and technological solutions  
Integrate technological innovation, regulatory compliance and business strategies

### • **Real Estate**

Real estate due diligence  
Mortgage factory  
Purchase-sale and mortgage  
Complex transactions  
Municipal and town planning law

### • **Gaming Law**

Regulatory advisory for online gaming, betting, and gambling platforms operating in Ecuador. Structuring and licensing of digital gaming companies under local and regional frameworks. Legal risk assessment and compliance with anti-money laundering (AML) and data protection obligations. Representation before regulatory authorities and assistance with audits and enforcement actions.

## **CONTACT**

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Daniel Guevara



Christian Álvarez



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 (IIC), 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: Derivatives
- Capital Markets: Equity
- Capital Markets: Structured finance and securitisation

## OFFICES

- Quito
- Guayaquil

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Aura María Chiriboga



Samantha Licto



## 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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## **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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**Lisette Torres**



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**Emilio Aguayo**



**Marta Villagómez**



**Rafael Serrano**



**Diego Palacios**



## POSITIONING

A leading law and consulting firm in Ecuador, Robalino is dedicated to constant evolution and innovation. We are a specialized and multi-disciplinary team of lawyers and consultants, committed to staying at the forefront of new legal and business trends.

With a highly qualified team of professionals, we 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 an ever-changing world.

We strive to be strategic, long-term advisors and “partners” in a safe and trusting environment, intimately understanding the particularities of our clients’ industries and businesses. We customize our tools and systems, using new cutting-edge technologies to remain leaders in providing professional services with local and international experience and recognition.

Our corporate practice covers the day-to-day business and commercial operations of many of the most well-known local and international companies operating in Ecuador. We also advise on the country’s most sophisticated and high-profile transactions, many of which span multiple jurisdictions and practice areas. The corporate team includes professionals well-versed in the best international practices, standards, structures, and documentation required for different corporate transactions, 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.



## 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 independent 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.

## 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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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-Hélène Raffin founded Florilèges Société d'Avocats, an independent 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 their investment through 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
- Tax impacts of capital / balance sheet restructuring

### CONTACTS

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Dr. Tim Odendahl



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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 2,700 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

- M&A Tax and M&A Legal
- Succession and Estate Planning
- Restructuring
- Ongoing Tax Advice
- Tax Returns
- Property Tax
- International Tax Law
- Financial Accounting and Preparation of Annual Financial Statements
- Payroll Accounting
- Private Clients Services
- Tax Compliance
- Tax Technology
- Value Added Tax
- Tax Disputes and Criminal Tax Cases
- Customs Law
- Green Tax

## OFFICES

- Berlin
- Bonn
- Bremen
- Cologne
- Dusseldorf
- Frankfurt
- Hamburg
- Hanover
- Karlsruhe
- Leipzig
- Munich
- Ravensburg
- Reutlingen
- Siegen
- Stuttgart

## SECTORS

• Agriculture / Food Industry	• Providers	Corporations / Publishing Houses
• Nonprofit Organizations	• Health / Social Services	• The Public Sector
• Automotive	• Commerce	• Textiles / Apparel Industry
• Construction Industry	• Real Estate Sector	• Transportation / Logistics
• Chemical Industry	• Machine / Plant Construction	
• Energy	• Media	
• Banks / Financial Service		

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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



Hanna Volkenner



Laura Rejano



Emeline Salmon



Anja Hergesell



Michael Ott



Laura Maurer



Audrey Bourquin



Aimée Levitre



Cyprien Greiner



Lisa Deparis



Pierre Otto



**CBBL**  
CROSS BORDER BUSINESS LAWYERS



**FFU** Frankreich für  
Unternehmen

**vis-à-vis**

**EPP TAX** EXPERTISE  
COMPTABLE

Votre implantation  
en Allemagne

 **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](http://www.eurodroit.com); [www.ffu.eu](http://www.ffu.eu)) as well as worldwide ([www.cbbl-lawyers.de](http://www.cbbl-lawyers.de)).
- for French companies in Germany: EPP TAX Expertise Comptable ([www.expertisecomptable.de](http://www.expertisecomptable.de)) and Vis-à-Vis ([www.vis-a-vis.fr](http://www.vis-a-vis.fr)) – our domiciliation company in Baden-Baden.

 **OFFICES**

- Paris
- Baden-Baden
- Strasbourg
- Zürich
- Bordeaux
- Sarreguemines



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**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, Securitisations (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



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Top Advisors Directory  
**LAW FIRMS**



Country  
**ITALY**

# PAVIA e ANSALDO

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## POSITIONING

Pavia e Ansaldo is an independent Italian law firm which has been operating in Italy and abroad for over 60 years.

Our 7 offices, in Milan, Rome, Turin, Moscow, Tokyo, Barcelona and Madrid, 23 specialised departments, 7 foreign desks and over 130 lawyers and other professionals provide advice to our clients on all aspects of business law.

### Banking and Finance

We advise Italian and foreign companies, banks, financial institutions, and investment funds on a wide range of banking and financial transactions carried out both within Italy and cross-border.

In addition to consolidated experience in and knowledge of the traditional banking sector, we have acquired vast experience in the areas of structured finance, securitization, disposal of non performing loans and distressed assets, and issuing debt securities.

We were one of the first firms in Italy to deal with derivative products and related contracts, rendering relative legal opinions.

We regularly advise clients in acquisition financing (industrial, commercial, and financial), project finance, real estate finance and asset finance.

We provide ongoing assistance to supervised entities in the banking and finance sectors concerning all aspects of legal and regulatory compliance governing their services; their dealings with supervisory authorities; drafting and updating contracts with retail and institutional customers.

We have advised Italian banking groups on important business combinations and extraordinary finance and corporate transactions, including the structuring of transactions, negotiating and drafting the necessary documentation, and providing legal opinions.



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## BUSINESS

- Mergers & Acquisitions, Private Equity
- Banking & Finance
- Corporate and Commercial
- Real Estate
- Healthcare and Pharmaceutical
- Energy
- Tax
- Employment
- Data Protection
- Dispute Resolution



## OFFICES

- Barcelona
- Madrid
- Milan
- Rome
- Turin
- Moscow
- Tokyo



## THE KEY SECTORS

- Traditional bank loans (syndicated and non-syndicated)
- Various technical forms of acquisition finance
- Asset finance
- Project finance
- Real estate finance
- Structured finance
- Securitization and disposal of non-performing loans and distressed assets
- Derivatives and structured products
- Regulatory compliance (including proceedings before the regulatory authorities).

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Chantal Keereman



Maria Chiapolino



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## 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



## 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

## 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.



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Marie-Paule Gillen



Jean-Philippe Francois



Mario Di Stefano



Alban Colson



Renaud Le Squeren



Alex Pham

## 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 restructuring, 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
- CoSec
- 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

## SOCIAL MEDIA



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**Isabelle Charlier**



**Manfred Dietrich**



**David Maria**



**Dr. Jan Saalfrank**

## **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 2,200 partners and lawyers operating globally from 29 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 fund related transactional and fund structuring 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.

## **CONTACTS**

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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

## CONTACTS

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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. With a strong focus on private equity and banking and finance, 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, leveraging the expertise of fellow professionals with whom we closely cooperate.

Strelia's services distinguish themselves by an unwavering commitment to high-quality standards, strengthened by a highly efficient team. Consistently recognized by publications such as Legal 500, and IFLR, Strelia's Banking & Finance 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 Banking & Finance team advises credit and other financial institutions, major and global corporate groups, asset managers and professional investors including investment and commercial banks, funds and entrepreneurs on local and international financing transactions across every industry, commercial, and financial sector. It acts for different types of lenders (i.e. senior, mezzanine, etc.), borrowers and guarantors on the full range of sectors to efficiently deal with and address the needs of its clients in each transaction.

Its scope of services encompasses the following: bank and corporate lendings (i.e. acquisition, project, and real estate finance), intercreditor, subordination and security arrangements, international and local financings, debt structuring and restructuring, enforcement of security, refinancings, due diligences of regulated entities, insolvency of regulated entities, financial sector and wealth management regulation.

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.

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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Federico Scheffler



Edson Uribe



Denise Lester



Eduardo Michán



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.

## **BUSINESS**

- Tax consulting
- Tax controversy
- Tax litigation.

## **CONTACTS**

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Martín Cortina



Ernesto Jaeger



Eduardo Cuadros



Rolando Guevara



Pavel Hernández



## 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
- Project financing
- Climate Change (Environmental)
- Sports & Entertainment
- Other Areas...



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## **POSITIONING**

### Kreston BSG® | Global Trust, Local Solutions

In an ever-evolving business environment, Kreston BSG® empowers organizations to grow with integrity, innovation, and strength. We are a multidisciplinary consulting firm with national and international presence, composed of more than 400 professionals in Mexico and backed by Kreston Global, bringing together 27,500 specialists across 110 countries.

We provide integrated solutions in audit, tax, legal, tax litigation, technology, and business consulting, combining technical expertise with a strategic and human approach. Our commitment is to accompany companies in their growth, providing clarity, compliance, and opportunity at every stage.

## **INDUSTRIES WE SERVE**

We support national and multinational clients across key sectors such as automotive, manufacturing, construction and real estate, energy, food and beverages, technology, textiles, logistics, trade, and professional services, among others.

## **OUR GLOBAL COMMITMENT**

As members of the Forum of Firms and signatories to the UN Global Compact, we promote responsible and sustainable practices aligned with the Sustainable Development Goals (SDGs). Certified by Great Place To Work®, Kreston BSG stands out for its collaboration, integrity, and continuous improvement, creating workplaces that inspire and endure.

## **BUSINESS**

- **Audit and assurance:** trust and transparency in financial reporting.
- **Tax and legal:** strategics solutions, compliance, and comprehensive defense.
- **Tax litigation:** representation and effective resolution of tax controversies.
- **BPO and accounting:** operational efficiency and process optimization.
- **Technology and digital transformation:** innovation and automation for business growth.

## **NATIONAL PRESENCE**

- **Puebla:** Francisco Bracamonte, Carlos Saucillo, Juan Espinosa, Jorge Oropeza, Guillermo Saldivar, Eloy Obregón, Dario Zamorano, José García, Luis Ávila, José Padilla.
- **Monterrey:** Rogelio García.
- **San José del Cabo:** Alejandro Centeno.
- **León:** Juan Martín Delgado.
- **Aguascalientes:** Rafael de Luna.
- **Tuxtla Gutiérrez:** Jorge Padilla.
- **La Paz:** Juan Carlos Esqueda, Juan Fenech.
- **Cabo San Lucas:** Esteban Solano, Oswaldo Murillo.
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**David Hurtado  
Badiola**



**Óscar Paz  
Suárez**



**María Fernanda  
Acevedo Olgún**



**Luis Rodolfo Flores  
Licona**

## POSITIONING

Jauregui 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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Jorge Alberto Ramírez  
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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.

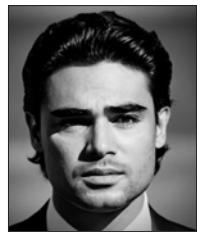
**Luis Manuel Rodríguez Gutiérrez:** Attorney with more than 20 years of experience acquired through a free career in litigation matters. Responsible for the civil and commercial litigation practice, advising national and international clients in shareholder conflicts; minority corporate rights; commercial 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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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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# AMPRIMO, & FLURY, BARBOZA RODRIGUEZ ABOGADOS



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Gabriela Polo

Rodolfo Nuñez



Jacqueline Ganiku

Emilio Noguerol

Ana Paula Quispe

Alejandro Ramos



## POSITIONING

AMPRIMO, FLURY, BARBOZA & RODRÍGUEZ ABOGADOS is a law firm with extensive experience in legal consulting for both the public and private sectors, with a particular focus on litigation and arbitration. Its partners are recognized as experts in these areas and have represented major companies in high-profile national and international cases.

Notable recent cases include legal advisory against Law 31018 (suspending tolls during the pandemic), defending Petroperu in a constitutional process related to the La Pampilla refinery, and participating in an international arbitration at ICSID.

Additionally, the firm's lawyers have held senior positions in public administration and specialize in human rights, arbitration, constitutional, administrative, competition, mining, and environmental law. The firm has also seen significant growth in real estate, advising key players in the sector. It provides comprehensive legal services for business development, covering corporate, financial, tax, and labor issues.



## 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, 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 Sacovitz & 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

- Administrative law and Municipal matters
- Aviation
- Banking, Finances
- Capital Market
- Competition law
- Consumer Protection law
- Corporate and Commercial
- Data Protection Law
- Health services
- Insurance
- Intellectual Property
- Labor Law
- Mergers & Acquisitions
- Mining
- Private Concessions and Initiatives
- Proceedings
- Real Estate Investment
- Taxes, Foreign Trade and Customs
- Telecom law

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**Claudio Cruces**



**Álvaro Carrera**



**Luis Orrego**

## **POSITIONING**

CCO Legal Advisors is a firm whose lawyers have extensive experience in various areas of Law, focused on providing quality service to national and foreign clients.

Our firm has the characteristic of leading the operations in which we participate, implementing them efficiently in the shortest possible time.

We prioritize personalized attention to our clients, identifying their needs and requirements, proposing productive and efficient solutions, and implementing them to the specific business, becoming strategic partners for the constant growth and development of each of our clients.

Our firm has the characteristic of leading the operations in which we participate, implementing them efficiently in the shortest possible time. We prioritize personalized attention to our clients, identifying their needs and requirements, proposing productive and efficient solutions, and implementing them to the specific business, becoming strategic partners for the constant growth and development of each of our clients. We act as advisers to all the parties involved (lenders, borrowers, collateral agent, administrative agent and escrow agent) designing structures and negotiating each of the contracts that make up the operation.

Our practice covers advice on loan contracts (both cross-border and local, syndicated or not) and their corresponding guarantees (including trusts), leasings, leasebacks, trusts, joint ventures, among others. We act as advisers to all the parties involved (lenders, borrowers, collateral agent, administrative agent and escrow agent) designing structures and negotiating each of the contracts that make up the operation. Our practice covers advice on loan contracts (both cross-border and local, syndicated or not) and their corresponding guarantees (including trusts), leasings, leasebacks, trusts, joint ventures, among others.

We advise local and foreign investors in all legal aspects of their business, as well as in the design and implementation of the most appropriate corporate structures for the development of their projects, operations and investments, including corporate reorganizations. Likewise, we also take care of preparing, negotiating and structuring all the contracts required for the development of our clients' activities.

## **SERVICES**

- Banking & Finance
- M&A
- Capital Markets
- Investment Funds
- Corporate Law
- Tax Law
- Labor & Immigration
- Trusts & Securitizations
- Banking and Securities Market Regulation
- Insolvency & Restructuring

## **CONTACTS**

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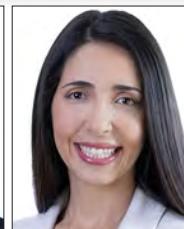
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**Michelle Barclay**



**Juan Carlos Escudero**



**Yessica Manzur**



**Miguel Viale**



**Juan Jose Hopkins**



**Cecilia Vargas**



**Carolina Gajate**



**Vito Verna**



**Victor Farro**



**Maria Cristina Alva**



## 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

## OFFICES

### AMERICAS

- Bogotá
- Lima
- Mexico City
- Rio de Janeiro
- Santiago de Chile
- Bratislava
- Bristol
- Brussels
- Bucharest
- Budapest
- Cologne
- Duesseldorf
- Edinburgh
- Frankfurt
- Funchal
- Geneva
- Glasgow
- Hamburg
- Istanbul
- Kyiv
- Leipzig

### EUROPE

- Aberdeen
- Amsterdam
- Antwerp
- Barcelona
- Belgrade
- Bergen
- Berlin
- Bristol
- Brussels
- Bucharest
- Budapest
- Cologne
- Duesseldorf
- Edinburgh
- Frankfurt
- Funchal
- Geneva
- Glasgow
- Hamburg
- Istanbul
- Kyiv
- Leipzig
- Liverpool
- Ljubljana
- London
- Luxembourg
- Lyon
- Madrid
- Milan
- Monaco
- Munich
- Oslo
- Paris
- Podgorica
- Poznan
- Prague
- Reading
- Rome
- Sarajevo
- Sheffield
- Skopje
- Sofia
- Stavanger
- Manchester
- Strasbourg
- Stuttgart
- Tirana
- Utrecht
- Vienna
- Warsaw
- Zagreb
- Zurich

### AFRICA

- Algiers
- Casablanca
- Johannesburg
- Luanda
- Mombasa
- Nairobi

### MIDDLE EAST

- Abu Dhabi
- Beirut Abu
- Dubai
- Muscat

### ASIA-PACIFIC

- Beijing
- Hong Kong
- Shanghai
- Singapore



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Johana Timaná

## 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 usually have impact on the economic results and the continuity of a company's business operations.

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 market's 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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## 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.

## BUSINESS

- Antitrust
- Banking and Finance
- Capital Markets
- Corporate Criminal Law and Compliance
- Corporate, M&A
- Energy and Natural Resources
- Fintech
- Insurance and Reinsurance
- Intellectual Property
- Labor and Immigration
- Life Sciences
- Litigation and Arbitration
- Private Clients (Wealth Management)
- Projects and Infrastructure
- Real Estate, Hospitality, and Entertainment
- Regulatory
- Restructuring and Insolvency
- Tax and Transfer Prices
- Technology and Data Protection

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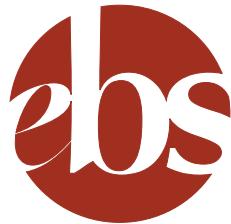
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**Rossana Alarcon  
Villaran**



## 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 Superintendence 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](http://www.linkedin.com/company/ebs-abogados)
- [www.linkedin.com/in/dbravosh/](http://www.linkedin.com/in/dbravosh/)



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Managing Partner



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**Martín Mantilla Hidalgo**  
Partner



**Karina Arbulú Bernal**  
Partner



**Silvia Muñoz Salgado**  
Partner



**Flor Villaseca Hernández**  
Partner



**Rosa Chevarría**  
Of Counsel



## POSITIONING

Gálvez & Dolorier Abogados (G&D) is a boutique firm, which comprises 7 partners and 15 other lawyers, specialised in tax and labour law, known for combining technical depth with strong litigation skills.

Its tax practice, led by former senior SUNAT officials José Gálvez Rosasco and Silvia Muñoz, is a reference in cross-border consulting, transfer pricing, capital markets taxation, and high-stakes disputes, with a track record advising the Lima Stock Exchange and major multinational groups.

The labour and employment team, headed by Javier Dolorier and Flor Villaseca, offers comprehensive advice on employment relations, litigation, arbitration, workplace safety, and compliance. The firm regularly assists clients with policy design on pay equity, harassment prevention, and inclusion initiatives, as well as the impact of technology on workforce structures.

G&D also provides complementary services including Tax Audit (preventive reviews of tax obligations to detect contingencies, propose solutions, and supervise implementation) and Corporate Advice (contract drafting, corporate proceedings, and business sales).

The firm stands out for its personalised approach, innovative and practical solutions, and the dual expertise of its lawyers: postgraduate specialization at leading universities abroad combined with recognised experience as litigators. Clients include top domestic and international companies across mining, energy, construction, real estate, pharma, telecoms, retail, food and beverage, maritime transport, and state-owned enterprises.



## BUSINESS

### Labour & Employment

- Litigation & Labour Arbitration
- Labour Union Matters
- Labour Audits
- Immigration

### Tax

- General tax advisory and tax litigation
- Tax planning (includes fiscal planning and wealth management)
- Technology and e-commerce (high specialisation in taxation of digital services, technical assistance, royalties, software and other e-commerce and IT-related operations)
- Capital markets taxation



## OUR CLIENTS

### Labour & Employment

- Companies and C-executives
- State-owned companies (airports, oil company and regulatory agencies)
- Health centres and health services providers
- Agribusiness
- Higher education
- Retail
- Automotive
- Food and beverage
- Broadcasting,
- Telecommunications, transportation and infrastructure operators.

### Tax

- Large taxpayers
- Sectors such as: mining and mineral trading, construction and real estate, pharma industry, broadcasting, beauty and personal care, and personal care, industrial and manufacturing, energy; investment funds, manufacturers, technology and telecommunications
- The Lima Stock Exchange and its clearinghouse
- Government agencies
- State-owned companies.



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Ramón Gálvez



Carolina Risso



Carlos Zegarra



Christian Cáceres



Karen Alegria

## **POSITIONING**

Gálvez, Risso, Zegarra & Asociados is a law firm specializing in tax, corporate and business development matters. For more than 20 years the partners of Gálvez, Risso, 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

## **CONTACTS**

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## 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 estate 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 in dustry 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
- Banking and finance
- Telecoms, Media and Technology

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## POSITIONING

**Zegarra LLC Abogados** is a boutique law firm established in May 2024, specializing in high-level advisory and consultancy services in Tax and Corporate Law.

Backed by a global outlook and over 25 years of combined experience, the firm is committed to delivering sophisticated, yet straightforward legal solutions tailored to address complex challenges. The firm advises local and international companies across a wide range of industries, with a particular focus on mining, oil and gas, energy, banking, and technology.

The firm was founded by **Juan Carlos Zegarra** and **Evelyn Yauri**, both recognized for their expertise in tax matters. Juan Carlos has extensive experience in the taxation of activities across all economic sectors, with a primary focus on natural resources, energy, and banking. He is recognized for his expertise in complex tax controversies and for integrating local and international tax planning. Evelyn specializes in comprehensive tax planning for mining and energy projects, with extensive experience in tax structuring, tax audits, and complex tax controversies. She is also highly skilled in advising on legal stability agreements with the Peruvian government and securing access to VAT Refund Regimes for large-scale investment projects in the extractive industries.

The team includes three senior associates. **Katherine Rodríguez** focuses on tax consulting and the structuring of social investment initiatives. **Catharina Jetzinger** brings deep expertise in tax planning and tax audits, particularly for mining and energy projects. **Arturo Patrón** specializes in tax litigation, with a strategic, detail-oriented, and results-driven approach to handling complex disputes. They are supported by a group of talented associates: **Jazmín De la Cruz**, **Cristian Calderón**, and **Valeria Rojas**, each of whom brings a strong academic foundation and practical experience in tax and corporate law, contributing actively to the firm's dynamic and client-focused legal services.

## BUSINESS

- Tax and corporate advice
- Tax defense
- Investment planning and protection
- International taxation
- Transfer Pricing
- Works for taxes

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## POSITIONING

With nearly 40 years of experience, Miranda is a leading international full-service law firm headquartered in Lisbon, serving many of the world's largest multinational corporations. Our mission is to combine top-tier international standards with deep local expertise, delivering seamless legal support to major corporations on their most complex and strategic matters.

Through the Miranda Alliance - our international network of over 230 lawyers - we provide a comprehensive range of commercial legal services across 16 countries on 4 continents, including some of the world's most dynamic and challenging emerging markets.

Miranda was the first Portuguese law firm to establish a truly international presence, especially on Portuguese-speaking Africa, where we have maintained strong partnerships for nearly four decades. Nowadays we serve our clients in Timor-Leste and in French-speaking Africa as well.

**Finance:** Finance, including banking and insurance, is the cornerstone of the global economy. Navigating its complex and evolving regulatory landscape is essential for investors, governments, and institutions. At Miranda, we provide comprehensive, timely advice across all areas of finance - covering financial restructuring, project finance and financings to states, from both lenders' and borrowers' perspectives, as well as liability restructurings. We also assist fintech and insuretech companies navigating this rapidly evolving sector. With deep expertise in multiple jurisdictions, we support banks, finance companies, insurers, investment firms, and innovative tech players in local and cross-border operations, helping clients manage risks and capitalize on opportunities in today's dynamic markets.

**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.



## 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



## 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
- Cameroun
- Cape Verde
- Cote d'Ivoire
- Dem. Republic of the Congo
- Equatorial Guinea
- Gabon
- Guinea-Bissau
- Macau (China)
- Mozambique
- Portugal
- Republic of the Congo
- São Tome and Principe
- Senegal
- Timor-Leste



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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 unrivaled 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 16 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.

## TAX

Our Tax team in Spain offers a full spectrum of business tax advisory services, providing expert guidance on both domestic and cross-border transactions.

We specialize in all aspects of tax structuring and implementing major transactions, including M&As, privatizations, restructurings, PE transactions, joint ventures, and funds formation. We are also sector leaders advising in all tax aspects of financing transactions and capital market deals. Our expertise extends to real estate transactions, where tax considerations often play a key role in making deals possible and successful, particularly those that are complex, innovative, or involve entities such as REITs or REIT-like funds.

Led by Ishtar Sancho, who brings over 20 years of experience in national and international tax advice, our team is highly regarded for its practical, commercial, and innovative approach. Ishtar has a deep understanding of international tax planning, national and international financing and refinancing deals, capital markets, debt issues, and liability management. Her extensive experience includes advising on distressed and NPL transactions, asset finance, structured operations, venture capital operations, mergers, acquisitions, group restructurings, property taxation, and the investment and divestment in real estate assets.

With over 120 tax specialists across our international network, we are able to offer comprehensive tax advice wherever our clients need it. Our global presence, combined with deep local knowledge, ensures that we deliver consistent, high-quality service. We represent governments, financial institutions, corporations, partnerships, and clients active in the investment sector, providing tailored advice that meets their specific needs. A&O Shearman is also recognized by International Tax Review as a Band 1 firm for Transactional Tax.



## OUR PARTNERS IN SPAIN

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**Ignacio Ruiz-Cámará**, Banking & Finance Partner

**Antonio Martínez**, Competition and European law Partner

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**Charles Poole-Warren**, Banking & Finance and Capital Markets Debt Partner

**Ignacio Hornedo**, Corporate, M&A and Private Equity Partner

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**Ishtar Sancho**, Tax Partner

**Javier Castresana**, Restructuring & Insolvency Partner

**Javier Mendieta**, Arbitration and Litigation Partner

**Jimena Urretavizcaya**, Banking & Finance Partner

**Juan Hormaechea**, Banking & Finance Partner

**Salvador Ruiz Bachs**, Financial Regulatory and Capital Markets Debt Partner

**Santiago de Vicente**, Real Estate Partner

**Thomas Wilkinson**, Banking & Finance Partner

**Vanessa Cuellas**, Project Finance Partner



Eric Stupp



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Mariel Hoch

## **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
- 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

## **OFFICES**

- Zurich
- Geneva
- Lugano
- Zug
- Basel
- St. Moritz

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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 team also regularly assists clients in major commercial disputes, both in contract law (loan agreements, services agreements, M&A post-closing disputes) and company law (disputes between shareholders).

Our banking & finance team advises Swiss and foreign financial intermediaries and independent asset managers 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. We have also developed broad expertise in disputes between financial institutions and their clients, particularly in matters relating to liability and right to information.

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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## 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 52 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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## 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

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## POSITIONING

Deloitte, the largest professional services organization in the world, 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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David Lynch



Manuel Lynch



Milagros Lynch



Carla Ospino

## POSITIONING

Lynch & Associates is a prestigious Peruvian firm specializing in accounting, tax, labor, and corporate advisory services, delivered with a strategic and technology-driven approach. Since our foundation, our core mission has been to simplify the business life of our clients by relieving them of the complexities of financial, tax, and legal management. We take full responsibility for regulatory compliance, tax obligations, and financial reporting, ensuring our clients operate with clarity, peace of mind, and legal security. This philosophy defines our work ethic: we are not just external consultants, but committed strategic partners in the sustainable growth of every organization we serve.

What sets us apart is our ability to integrate professional expertise with top-tier technological tools. We have extensive experience with ERP systems such as SAP Business One, Odoo, and Exactus, enabling us to deliver robust accounting and operational solutions tailored to each client's needs. With this comprehensive approach, we streamline financial and administrative processes, ensuring operational efficiency, regulatory compliance, and a solid foundation for long-term business development.

## 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.

Odoo  
Sap Business One  
Exactus  
Concar

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**Marysol León**  
Founder & CEO



**Rossana Montalto**  
Financial Audit  
Manager



**Monica Villar**  
Tax Manager



**Eduardo Huayanca**  
Tax Compliance  
Manager



**Leopoldo Sánchez**  
Financial Advisory  
Manager

## **POSITIONING**

With two decades of experience, Quantum Consultores has established itself as a leading auditing and accounting firm in Peru, renowned for delivering top-tier services and tailored solutions that align with each client's unique needs.

We are more than just service providers — we are strategic allies. Our clients trust us for our precision, deep expertise, and unwavering commitment to excellence, which have become the hallmarks of our brand.

At the core of our success is a team of highly qualified professionals who receive continuous training and embody our values of integrity, accountability, and innovation. We are proud to promote a culture of gender equity and equal pay, with women representing over 80% of our workforce, and we actively foster an inclusive and high-performance work environment.

Our approach is proactive: we anticipate risks and deliver effective, preventive solutions for companies operating in or looking to invest in Peru. From regulatory compliance to strategic advisory, we help our clients stay ahead in an ever-evolving business landscape.

## **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

## **MAIN CONTACTS**

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**Johanna Ugarte**, Marketing Manager: [jugarte@quantumconsultores.com](mailto:jugarte@quantumconsultores.com)



Angel Saco



Walter Ramirez



Juan Arana

## 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) and International Public Sector Accounting Standards (IPSAS)

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**Andrés Ropert**



**Jose Luis Sarrio**



**Ana María Castillo**



**Hernán Vásquez**

## **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](http://www.ipai.org.pe)), along with the main auditing firms in Peru. Additionally, we are members of TGS, a network with over 69 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

### Services

- Recovery & Reorganisation (R&R)
- Business Risk Services (BRS)
- Business Consulting Services (BCS)

### **Tax and Legal**

- Tax Consulting
- Transfer Pricing
- Corporate Legal Consulting
- Labour Advice

### Outsourcing

- Accounting Outsourcing
- Payroll Outsourcing
- Business Process Outsourcing (BPO)
- Outsourcing Tax Services

### **Advisory**

- Financial Consulting
- Valuations/ M&A

## **OFFICES AMERICAS**

- Argentina
- Bolivia
- Brazil
- Canada
- Chile
- Costa Rica

- Mexico
- Peru
- United States

## **CONTACTS**

**Ana María Castillo**, Partner  
**Hernán Vásquez**, Partner

**Jose Luis Sarrio**, Partner  
**Andrés Ropert**, Managing Partner



Carlos Vargas  
Alencastre

Carlos Eduardo Vargas  
Arango

Abigail Alayo  
Vilcarromero

Hector Llanqui  
Chacon

Luis Tuesta  
Mestanza

Luis Castillo  
Estrada

Rodrigo Ayala  
Reyes



## 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 Settlement

### 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



## CONTACTS

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**Hector Llanqui Chacon**, Audit Manager

**Luis Tuesta**, Transfer Pricing Manager  
**Luis Castillo Estrada**, Transfer Pricing Manager  
**Rodrigo Ayala Reyes**, BPS Manager



**Tania Quispe**



**Martín Ramos**

## **POSITIONING**

+Value is an advisory firm which maintains a strategic alliance with Rodrigo, Elias & Medrano Abogados in order to offer specialized and integrated services in legal and economic matters.

Through our team composed by economists, accountants and lawyers who are all tax specialists, we offer comprehensive services allowing our clients to achieve their business goals and objectives.

The firm was created in 2017, as a boutique firm specialized in Transfer pricing matters. We provide the following services: strategic planning, assistance in tax audits, preparation of transfer pricing compliance reports, second opinion of those reports prepared by other firms, assistance in Advance Pricing Agreement, among others.

This year, +Value has once again secured a decisive victory against SUNAT (the Peruvian Tax Administration) in a highly complex proceeding involving the application of the General Anti-Avoidance Rule (“GAAR”), one of the most sophisticated and debated tools in the Peruvian tax system. The case was resolved by SUNAT’s Review Committee, a high-level technical body composed of specialized senior officials, which only reviews cases in which the Tax Administration itself—supported by detailed technical reports and audit teams—has substantiated the alleged existence of tax avoidance schemes.

In this context, +Value’s strategy has proven to be truly distinctive: we structure our defenses through a comprehensive approach that integrates the ownership test, the economic-legal relevance test, and a detailed analysis of the economic reasonableness of the transactions under scrutiny. This methodology, aligned with principles of economic substance, has enabled us not only to technically rebut SUNAT’s claims, but also to demonstrate that the operations served legitimate business and economic purposes.

As a result, we are proud to be the only advisory firm in Peru to have obtained favorable rulings in every case reviewed by the Committee, reaffirming our leadership in highly specialized tax controversy matters and in technically defending against challenges based on anti-avoidance rules. Our track record reflects the value of legal advisory services grounded in technical rigor, deep understanding of the regulatory environment, and the strategic anticipation of complex tax risks.

+Value has gained recognition and leadership in the market. The substantial difference compared to others firms, is the comprehensive approach involving at least two managers of different specialty in the cases along with a partner, allowing better risk management and fiscal strategies. Also, we are the only Peruvian firm with two ex- Superintendents (ex-SUNAT chiefs) as members of its team.

The above demonstrates our deep knowledge of the public sector and enables us to take a more effective approach in defending audit processes and ensuring greater rigor in operational planning. That, together with our high comprehension of international requirements and Peruvian law, allows us to offer a differentiating proposal in order to reduce the exposure of our clients to potential tax risks.

## **BUSINESS**

- Transfer Pricing
- Tax Consulting and Compliance
- Supporting Documentation of Operations for Tax Compliance
- Assistance in Transfer Pricing Tax Audit Procedures

## **CONTACTS**

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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 21 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.

## CONTACTS

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**Download our Transfer Pricing App**



 Available in App Store  Play Store

**ISO 9001 Certification**



**ISO 27001 Certification CERTIFICADO**



ISO/IEC 27001:2022  
Sistemas de Gestión de Seguridad de la Información



Enrique Díaz  
Tong



Ronald Huambo  
Huayhua



Mónica Lovera  
López



Ianfranco Ticona  
Yalpa



Jack Ortega  
Torres



Jean Franco  
Tineo Quispe

## POSITIONING

TP Consulting is an international consulting firm specialized in Transfer Pricing, Valuations and Management of Derivative Financial Instruments, with more than 22 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 14 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

• Argentina	• El Salvador
• Bolivia	• Guatemala
• Brazil	• Honduras
• Chile	• Mexico
• Colombia	• Panama
• Costa Rica	• Peru
• Ecuador	• United States

## REPRESENTATION

• Jamaica	• República Dominicana
• Nicaragua	• Venezuela
• Uruguay	
• Paraguay	

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Top Advisors Directory  
**WEALTH MANAGEMENT  
CONSULTING FIRMS**



Country  
**PERU**

# ALLIÉ



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Bruno Ghio



Fernando Chirinos



Andrés Bayly



Jose Larraubre



Daniel Bejarano



Federico Cúneo



Francisco Astorne



Iliana Verbel



Diego Añorga



Juan Diego Nordmann



## 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.



## CONTACTS

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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

## **CONTACTS**

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Frank Pait



Luigi Piedra



Emily Angulo



Carlos de Trazegnies



Rosa Augusta Cortes



Carlos Zambrano



Jose A. Barahona



Paulo Carrillo

## POSITIONING

Three Sixty is an independent multi-family office focused on delivering personalized advice and services to high-net-worth individuals, families, and corporations in Peru and Ecuador.

Our partners bring over 30 years of combined wealth management experience. Our specialized team covers investment management, wealth planning, private banking, and legal advisory.

We are guided by three core principles in all that we do:

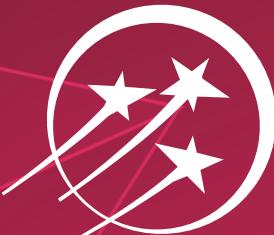
- Autonomy and Independence.
- Neutrality and Transparency.
- Long-Term Vision

## BUSINESS

- Independent investment advisory and comprehensive portfolio management.
- Wealth and estate planning.
- Customized solutions in cash management & lending.
- Formation of efficient tax planning structures.
- Guidance with specialists in tax and legal advisory.
- Consolidated reporting of global assets.
- Access to institutional desks on a global scale.
- Concierge.

## CONTACTS

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