



Cutting through complexity

KPMG Legal Services

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KPMG INTERNATIONAL



KPMG Legal

Services

In today's complex business environment, organizations need more than just good lawyers. They need business-savvy legal advisors.

Taking a holistic approach

At KPMG, we understand the value of high quality legal counsel in complicated times. That is why KPMG firms focus on bringing together multi-disciplinary teams with deep local and international experience to tackle clients' most challenging problems.

As part of the KPMG network of independent member firms, our professionals work with subject matter experts in almost every major business center and in virtually every industry to deliver tailored and insightful legal advice to each member firm client.

This means that member firm clients are used to receiving insight, experience and advice – among the best in the market – no matter whether their matter is local, regional or international.

And with access to some of the world's leading subject matter experts on key issues such as regulation, audit, tax and international transactions, KPMG teams of legal professionals consistently bring a holistic and integrated approach to their projects.

A global reputation for quality

As part of one of the world's leading audit, tax and advisory firms, the KPMG team is part of a network of legal practices that is highly focused on ensuring that our professionals consistently strive to deliver the highest quality legal advice.

KPMG firms frequently work with, and consult with, leading judiciary, regulatory and policy leaders in each of the countries in which other firms operate to help ensure that our advice meets the highest ethical standards.

* KPMG LLP (U.S.) does not provide legal services

We believe that our commitment to upholding the highest standards of quality and professionalism is key to maintaining the trust of not only clients, but also the public.

Local advisors, global approaches

KPMG lawyers and legal advisors are some of the most accomplished and highly regarded professionals in their markets.

But what really makes our firms' legal advisors and professionals stand out is their access to – and understanding of – international trends and global best practices. As part of a network of legal practices, KPMG professionals coalesce in global working groups around key business issues such as M&A, financial services and legal compliance.

What this means is that KPMG member firm clients have the best of both worlds: deep local experience and insight combined with proven global approaches.

Let's work together

KPMG's network of legal service practices works with a wide range of national, regional and global corporations, not for profits and civil society organizations and frequently provides advice to national and multi-national regulators and government agencies.

Contact your local member firm to find out how KPMG's legal services teams can help your organization solve your most complex challenges.



“Clients are looking for legal advisors that can manage their affairs at home, overseas or in front of international bodies. But what really sets KPMG member firms apart from other global law firms is our recognized reputation for quality, our commitment to ethical standards and our multi-disciplinary approach.”

Alain Casanovas,
KPMG's Global Legal
Network COO

Why KPMG?

Legal Services



By taking a holistic and integrated view of our clients' challenges, we give them the confidence that we understand the implications of our advice. Our professionals are just as comfortable talking with our clients CFOs, COOs and CEOs as they are with their general counsel."

Rodrigo Camargo,
KPMG in Brazil



What our clients say they appreciate most about KPMG's Legal Services is our unmatched understanding of their market segment. We live and work in their world and so we're well positioned to anticipate trends and deliver advice that our competitors just can't."

Dariusz Dobkowski,
KPMG in Poland

KPMG legal practices and professionals stand out from our competitors. Not just on experience and results, but also on value and commitment.

An integrated approach

In today's business environment, executives and decision makers need advice that takes into account not just the legal ramifications of their actions, but also the wider business impact and implications.

KPMG's network of legal services professionals consistently deliver business-savvy legal advice that recognizes clients' business priorities, the environment in which they operate and the potential risks and rewards of their actions and decisions.

They bring together subject matter experts from across the KPMG network of independent member firms to help ensure that lawyers and professionals deliver integrated and holistic counsel to their clients.

Our outstanding legal professionals are backed by equally outstanding resources in key areas such as audit and accounting services, corporate consultancy and advisory, and tax and regulatory advice.

We believe that our integrated and holistic approach to our firms' clients' problems delivers outstanding value, enhanced business flexibility and better outcomes on the issues that matter to clients.

Deep industry expertise

It is not enough to simply understand the law. Today's business legal advisors also need to understand the nuances of the industry in which they operate.

The network of legal professionals are deeply embedded into KPMG's wider industry practices, exposing them to emerging industry trends and providing deep insight into key sector-specific issues such as regulation, foreign investment requirements and tax levies and duties.

In many markets in which they operate, the practices put additional focus onto key industry sectors; the German firm's experience in financial services is second to none; few rival our South African firm's capabilities in the mining sector.

No matter what industry sector our clients operate in, they can count on KPMG's network of legal services professionals to bring deep insight and experience that reflect the nuances of the industries in which they operate.

Local planning with global approaches

At KPMG, we believe that an international presence ensures that member firm clients get the best local services wherever their business may take them.

We understand the value of combining deep local experience and relationships with broad global approaches to help ensure that our firms' clients get the best advice possible.

And in today's global business environment, we focus on working within the international network to facilitate and guide our firms' clients' international transactions and business operations.

Global strategy, local action, and the same personalized approach worldwide – that’s what our firms’ clients are looking for and that’s why we’ve been so successful in the marketplace.

Tailored teams to meet unique objectives

As business professionals and experienced legal professionals, we are keenly aware that no two client issues are ever the same.

That is why KPMG firms focus on understanding their clients’ challenges and priorities at the start of every engagement and then tailor their teams to meet each client’s unique requirements.

And KPMG firms focus on putting together teams that match clients’ corporate cultures, short-term goals and long-term strategies.

So instead of standardized approaches and one-size-fits-all solutions, KPMG firms customize their services to align to the specifics of each project, transaction or problem in a way that addresses relevant legal, financial and reputational aspects.

KPMG clients also know that when they call, our firms jump into action to bring together the right team quickly, efficiently and in the relevant location.



Our legal professionals have been involved in drafting a number of important business laws in Turkey which means that we are able to offer our clients deep practical experience and keen insight. It’s one of the main reasons that our clients trust us with their most sensitive issues and transactions.”

Levent Berber, KPMG in Turkey

Extensive practice group experience

KPMG’s network of legal services practices offers clients an extensive range of critical business services.

So whether they are seeking advice in corporate law, looking to protect their IP, disputing tax findings or entering into mediation or arbitration, KPMG clients know they can rely on a network of professionals to have the right practical experience to meet their needs.

Member firm lawyers and legal professionals are counted among the top in their respective practices and their firms frequently receive industry recognition for their experience and results in areas such as M&A, dispute resolution and restructuring.

And with teams of professionals that include practicing lawyers, business advisors and former judges, judicial administrators and regulators, clients can be confident that they have some of the very best advice and legal support possible.



Our South African practice is an integral part of the KPMG network. We frequently work with clients from other parts of the world who are seeking to enter into the African marketplace and our connections and relationships across the network allow our clients to hit the ground running right across the continent and the world.”

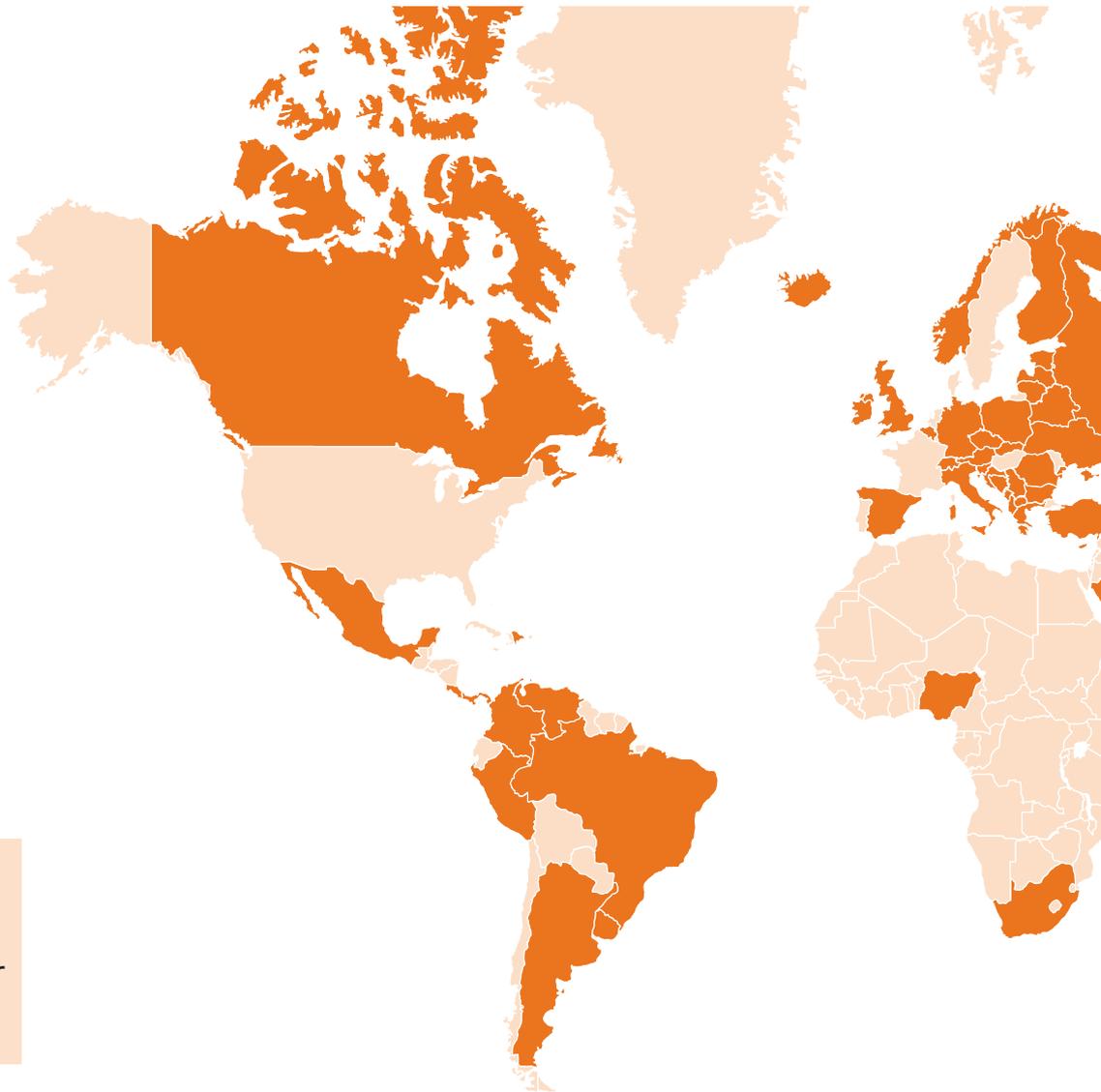
Paul Daly,
KPMG in South Africa



Our ability to staff projects with subject matter experts from across the KPMG network means that we can deliver projects more efficiently, more accurately and with greater insight than other traditional law firms, and this is what our clients are looking for.”

Manfred Kessler,
Global Head of KPMG Legal Services

Summary of legal services offering globally



KPMG has over 1200 lawyers operating in over 50 jurisdictions

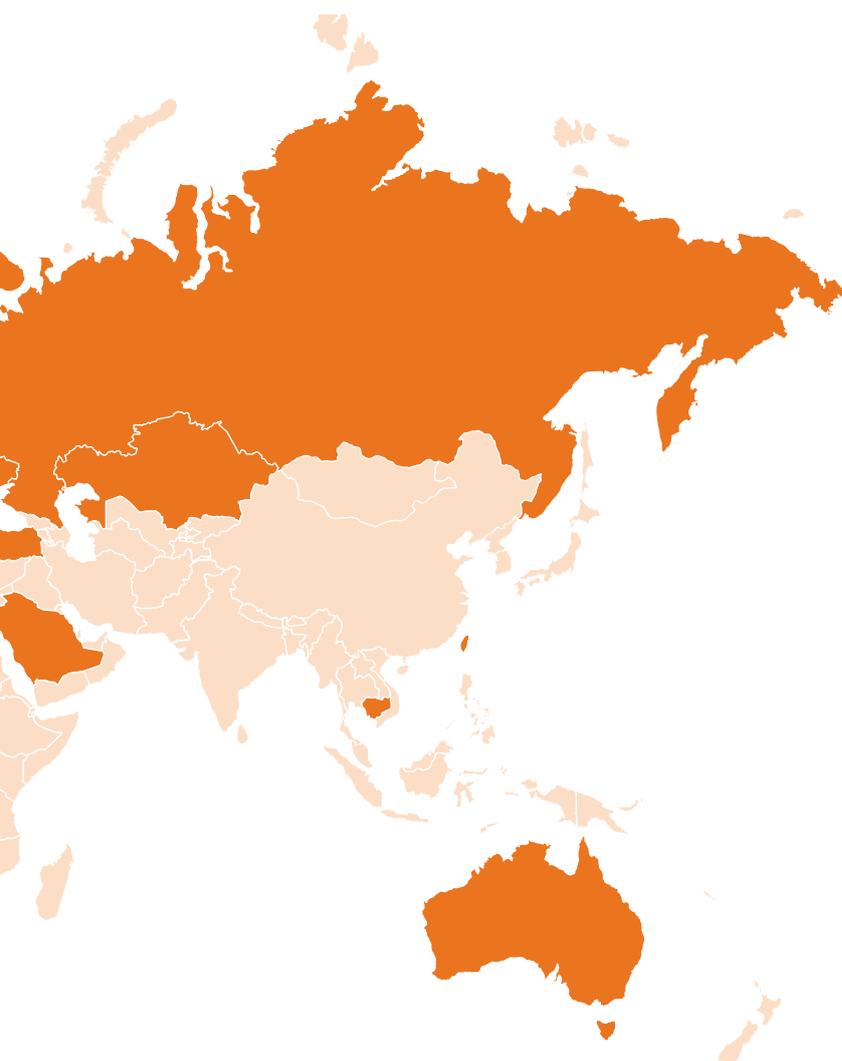
Our practice groups

While our individual practice areas may vary from market to market, our dedication to delivering deep practical experience remains consistent the world over.

Commercial and corporate law

Whether you need a source of ongoing legal advice to handle the issues that arise in connection with corporate organization or projects that involve

complex aspects such as profit-sharing plans, you can count on our practice groups for advice in the area of corporate law that not only address all legal aspects but also take into account practical implementation.



KPMG Legal services presence

Albania	Latvia
Argentina	Lithuania
Australia	Macedonia
Austria	Malta
Barbados	Mexico
Belarus	Montenegro
Belgium	Nigeria
Bosnia and Herzegovina	Norway
Brazil	Panama
Bulgaria	Peru
Cambodia	Poland
Canada	Romania
Colombia	Russia
Costa Rica	Saudi Arabia
Croatia	Serbia
Cyprus	Slovakia
Czech Republic	Slovenia
Dominican Republic	South Africa
Estonia	Spain
Finland	Switzerland
Germany	Taiwan
Greece	Turkey
Hong Kong	Ukraine
Iceland	United Kingdom
Ireland	Uruguay
Italy	Venezuela
Kazakhstan	

M&A and Reorganizations

Financial and strategic investors, executive officers, boards of directors, supervisory boards and the institutions that provide financing regularly turn to KPMG firms for advice when it comes to M&A transactions. More often than not, what brings them to us is our use of an approach based on multidisciplinary teams that are experienced in legal, tax and financial matters with an excellent grasp of the underlying business-related issues. Of course, we form teams of specialists from various countries involved in the case of cross-border transactions.

KPMG is regularly called upon to accompany the implementation of reorganizations and measures taken to improve internal business processes. We serve our firms' clients by providing analysis of economic, fiscal and accounting implications. Our firms' legal expertise in

this area is backed up by the experience and expertise of KPMG, which allows us to make available the interdisciplinary resources required to provide a complete array of effective restructuring services from a single source.

Employment law

KPMG member firms advise national and international companies, from SMEs to major corporations, in many areas of employment law. These activities encompass aspects of co-determination as well as the employment law issues that have to be taken into account when implementing strategic decisions, international employee assignments and advice on pension plans.

Financial services

With our resources in the areas of banking, investment management, insurance and capital markets, KPMG

can provide comprehensive advice that cuts across the issues that can arise in the financial sector. We are familiar with market standards and current practices as well as with recent developments in relevant legal areas, such as civil and regulatory law. KPMG professionals use that know-how to analyze business processes, design financing models, structure funds and carry out compliance projects. Our firms' specialists apply their expertise to provide services that covers many aspects of corporate finance – bank borrowings, equity and debt capital markets, etc. Our firms' clients can expect advice with the built-in benefit of KPMG's Legal Services – a practical, creative, results-oriented approach to finance.

Building, construction and real estate

Our specialized practitioners can draw upon exceptional experience in connection with the legal issues involved in land use, planning and zoning as well as building and construction codes and environmental regulations. Of course, they are equally familiar with the aspects involved in rental agreements, leases and service agreements. KPMG firms aim to deliver seamless approaches, which means our people accompany major real estate projects from the initial planning phase to market, draft and negotiate contracts for single or portfolio transactions and draw up guidelines for efficient real estate management. You can build on that.

Antitrust and merger control

Competition law can have a major impact on the success and stability of any company. KPMG professionals can accompany your projects through

regulatory processes. Our firms are familiar with potential pitfalls, have the knowhow to help minimize regulatory risks, and, in conflict situations, KPMG legal services professionals can help can defend your interests.

Intellectual property, media and technology

KPMG professionals regularly advise member firm clients in matters relating to intellectual property as well as on media and technology law, including technology-related transactions and restructuring of IP portfolios. Our firms also help clients to comply with regulatory requirements concerning data protection or competition. Together with clients, KPMG firms develop focused approaches and strategies for entry into new markets, expansion of activities in existing markets and exploitation of new distribution channels such as e-commerce.

Corporate recovery

A company can find itself in a crisis situation for many reasons. Financial and business-related causes are most common, but legal structures can also result in equally perilous situations. Our integrated approach addresses many eventualities since our firms base their restructuring plans on an assessment of all avenues and options offered under commercial, corporate and employment law, as well as insolvency law.

Litigation, arbitration and alternative dispute resolution

When conflicts cannot be settled amicably, KPMG can develop effective strategies that strive to achieve the best-possible solution with minimal risk. And if necessary, KPMG firms also represent clients in court and before arbitration panels in order to safeguard their interests.



Energy and natural resources

Promotion of renewable energy, reduction of CO2 emissions, the opening of Europe's energy markets to more competition and the unbundling of network operations rank among the issues that make developments in this sector so volatile. KPMG firms have the industry-specific knowledge and experience in the energy sector needed to provide investors, utility companies and consumers with advice and guidance that covers the relevant issues that arise along the value chain in this growth sector.

Public sector

The public sector is undergoing a phase of fundamental transformation. This process affects not only governmental institutions and their operations but also their dealings with private-sector partners. KPMG member firms are actively involved in this process. Our firm's lawyers are qualified to provide

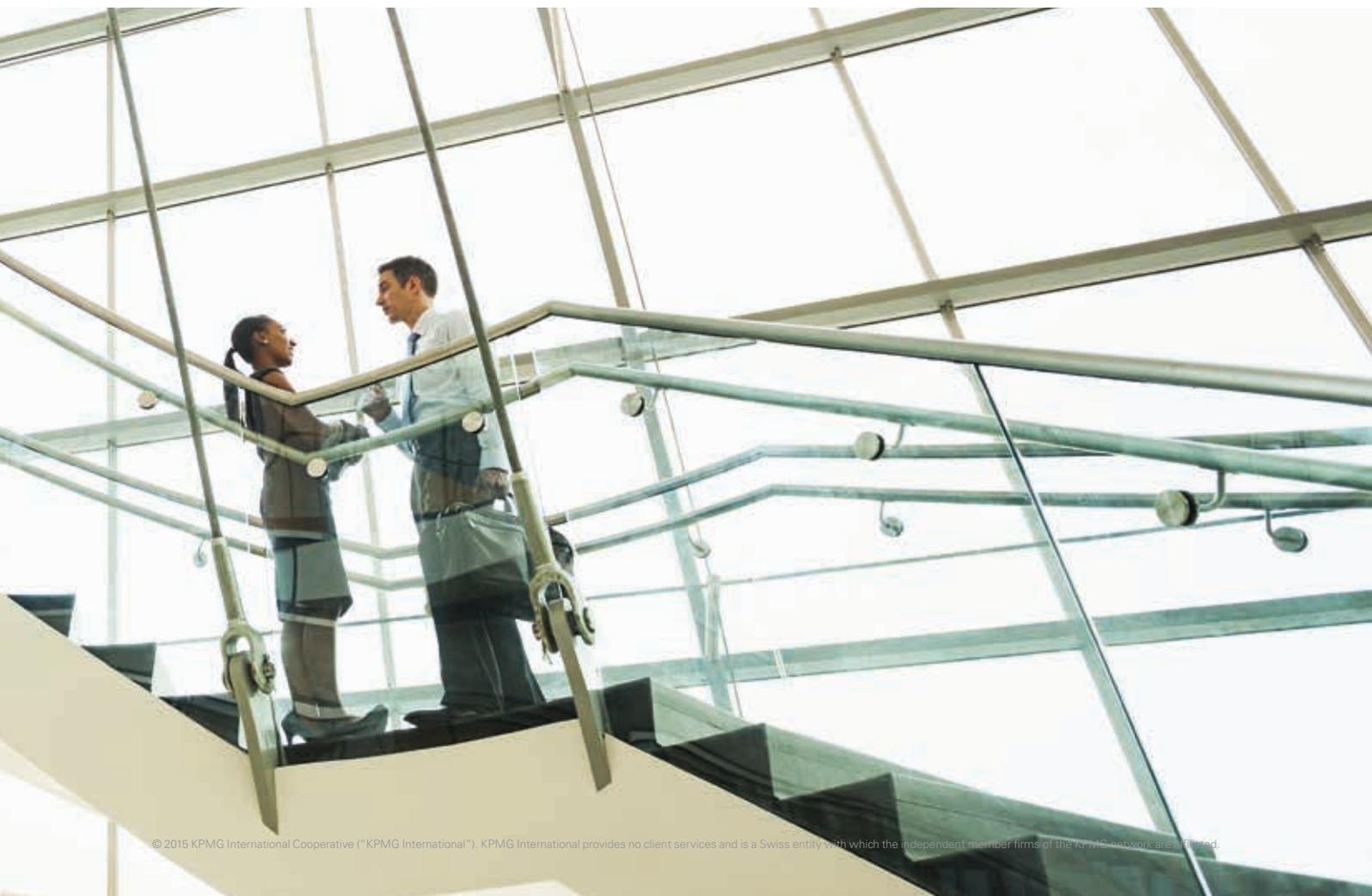
counsel in connection with the analysis of business processes, realignment and restructuring of operations, legislation governing procurement and subsidies, privatization, public-private partnerships (PPPs), cooperative ventures and public corporate governance.

Family-owned businesses and private clients

As private wealth grows, the related decisions become increasingly complex. As a result, KPMG firms offer individuals advice that cuts across the areas of commercial law, including succession planning and asset consolidation. Discretion and personal attention go hand in hand with the services member firms perform for private clients, which explains why so many prominent families and high-net-worth individuals have been relying on the KPMG network for advice on all their legal and tax issues for generations.

Risk and compliance

Depending on their size and sector, companies have to comply with thousands of legal regulations and regulatory requirements. Of course, management has to deal with the challenges inherent in this complexity in order to avoid adverse legal consequences for the organization and personal liability under civil and criminal law. Although the issues involved are complex, the potential solution is simple – expert legal advice to handle alleged violations and deploy proactive measures to avoid such eventualities in the first place. With our firms' legal expertise and industry-specific experience, plus input from the experts for corporate organization and business process optimization. KPMG's network of member firms, can help companies deploy the structures and processes required to avoid legal conflicts.



Our firms'

clients



We work with a wide range of organizations including corporate, industrial and financial entities. We spend a significant amount of time helping multi-national clients with their Italian business operations and interests.”

Francesco Salerno,
Studio Associato –
Consulenza legale e tributaria

KPMG’s global network of legal service practices work alongside a wide range of clients from large multinationals and their branch offices through to small local startups and not for profit organizations. In many markets, KPMG firms also advise to government agencies and authorizes on key legal matters.

Our firms’ regular clients include:

Corporations	Not for Profits
Government agencies	Boards of Directors
Individual estates	Family businesses
Trusts and funds	Civil society groups
Investors	Intergovernmental agencies
Special interest groups	Multinationals

Our awards and recognition

At KPMG, we strive to be the very best business lawyers and legal advisors in each of our respective markets. We think our success is being recognized.

KPMG professionals and member firms have been widely recognized for the incredible work they do to deliver quality service to clients every day, including awards granted by Financial Times, Best Lawyers Legal Guide, Chambers & Partners Europe Legal Guide, Lexpert, Acquisition International, and Financial Newspaper Expansión.



We consistently rank in the top five law firms in Spain in almost every major category and have the most lawyers listed in Spain's Best Lawyers list. It's not only our clients that recognize our value, our peers and industry groups do to."

Maria Jose Aguilo Garcia,
KPMG in Spain

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