LATHAM & WATKINS LLP

Latin America Practice Update

Spring 2024

A Word From the Chair

Opportunities for business growth remain plentiful in Latin America as the international equity markets rebound, interest rates hold steady, and global investors continue to turn away from other regions and toward Latin America — even if political, regulatory, and other challenges inside and outside the region remain. In this issue of our periodic update, we gather new materials and circulate refreshed resources that regularly help our closest friends in Latin America achieve their business objectives, in the region and around the world.

Antonio Del Pino
Partner
Chair, Latin America Practice

Public Company Representation

Desktop Reference for Foreign Private Issuers

Are you a foreign private issuer (FPI) with a **December 31** or **March 31** fiscal year-end? Everything you need to know about key SEC filing dates (as well as financial statement staleness and comfort letter deadlines) is summarized in our desktop reference.

Form 20-F Annual Reports

This cycle's changes to Form 20-F, and the SEC's focus on certain topics of interest, made it a more interesting year than others. We outline these key updates on our Words of Wisdom blog. (Our partner Paul Dudek also discusses some of these topics under "National Office," below.)

Learn more

Form 6-K

Is Form 6-K as short and straightforward as it seems? Not exactly. Latham's FPI wizard pulls the curtain back on the law, lore, and market practice for FPI disclosures on this important form.

Learn more

SEC Clawback Rules

Did you get your clawback policy in place? We're now in the first full year of the new rules

Climate Disclosure

The SEC's final climate change rules, which require disclosure of climate change-related

Public Company & Board Insights

Explore our hub for key tools and trending topics, SEC and global requiring its adoption, which apply to FPIs. Our **Client Alert** summarizes the basics, our on-demand **webcast** walks through the practical implications, and our **podcast** answers frequently asked questions.

strategies, business model, outlook, governance, risks, emissions, and targets are currently on an **administrative stay**. We explain the latest.

Learn more

regulatory developments, and must-watch webcasts covering issues impacting today's US-listed FPIs and their boards.

Learn more

Capital Markets

Latham FPI Guide

If you've ever longed for a one-stop summary of the topics of most interest to FPIs, investment banks, and their advisers when raising capital in the US, our FPI Guide is for you.

Learn more

Global IPO Guide

Are you considering extending your local IPO to investors in the US in private transactions without registration with the SEC? Our Global IPO Guide will walk you through the process.

Learn more

US IPO Guide

Perhaps you're seeking to list on the NYSE or NASDAQ in a traditional SEC-registered IPO? Our US IPO Guide describes important considerations for FPIs considering this transformative, high-profile route.

Learn more

Financial Statements

You're sitting at the org meeting. The CFO asks, "What financial statements do we need to include in the offering document, and when do they go stale?" The answers are in our Financial Statements Guide.

Learn more

Comfort Letters

You know that FPIs get longer financial statement staleness deadlines than US domestic issuers. But what about the auditors — when do they start having trouble with the comfort letter? Our guide to the "135-day Rule" can help.

Learn more

Sovereign Issuers

Foreign governments, international financial institutions, and other supranational entities can take advantage of the SEC's streamlined registration process to obtain financing in the US capital markets. Our FAQs for Schedule B filers explain how.

Learn more

Convertible Notes

Our revised primer clarifies complex aspects of convertible notes and answers your questions on regulatory, accounting, and investment strategies.

Learn more

Latham advised on more than **640 debt and equity capital markets transactions** in 2023, raising more than **US$391 billion** around the globe.

> *"An extraordinary, solid and hard-working team" with "vast experience" that delivers "practical advice … tailor-made to the needs of the client" and "has a level of sophistication [that enables them] to handle complex matters," their "grasp of the Latin American reality ... makes them exceptional."*
>
> *Chambers Latin America 2024*

National Office

Impact of Recent SEC Rules on Foreign Private Issuers

Our partner Paul Dudek, former Chief of the SEC's Office of International Corporate Finance, provides an overview of recent SEC rules' effect on FPIs, as well as the SEC's changing approach to FPI compliance.

Learn more

Our National Office is a unique resource for our clients in Latin America. The team includes:

Michele Anderson

Partner

An Associate Director who oversaw the SEC's Office of Mergers and Acquisitions, the Office of International Corporate Finance, and the Office of Structured Finance, Michele's 24 years of experience at the SEC make her invaluable to FPIs engaged in cross-border M&A and capital markets transactions.

Alex Cohen

Partner

Deputy General Counsel for Legal Policy and Administrative Practice and later Deputy Chief of Staff at the SEC, Alex advised the SEC Chair on numerous issues, including the SEC's response to the 2008 financial crisis.

Paul Dudek

Partner

Chief of the SEC's Office of International Corporate Finance for nearly 25 years, Paul was the SEC's principal regulator of every US-listed FPI, sovereign government, and quasi-sovereign from Latin America — and every other jurisdiction around the world.

Joel Trotter

Partner

Joel was the principal author of the securities offering-related provisions of the US JOBS Act of 2012, which significantly reformed the securities offering process in the US and introduced various accommodations available to emerging growth companies (EGCs).

Marlon Paz

Partner

As a senior official at the SEC, Marlon handled novel and complex issues involving broker-dealers, hedge funds, prime brokers, research analysts, and the securities markets. Originally from Honduras, Marlon is a native Spanish speaker.

> *"[W]ithout a doubt … the best law firm on the street," with a "great ability to negotiate successfully," "a very quick response to [client] needs," and "a thorough knowledge of their areas of expertise, especially of operations in Latin America."*
>
> *The Legal 500 Latin America 2024*

Mergers & Acquisitions

Global M&A Book of Jargon®

Now available as an iOS and Android app, this tool is the consummate deal meeting companion for every cross-border deal.

Learn more

HSR Filing Process

Proposed rulemaking from the Federal Trade Commission and the US Department of Justice (DOJ) would add significant complexity, substance, and time to US antitrust premerger notifications.

Learn more

Navigating Sanctions in M&A

Sanctions can be a hot topic for cross-border M&A in Latin America and beyond. Here are seven questions deal teams should consider.

Learn more

Take-Private Transactions

Volatile markets, economic uncertainty, and market pressure have increased interest at many public companies in going private. If you're a public company considering a take-private, our on-demand webcast is a must-watch.

Learn more

Criminal Misconduct in M&A

Are acquirors required to self-disclose criminal misconduct they discover through the acquisition of a target? Our panel of M&A and White Collar Defense & Investigations experts discusses the DOJ's M&A safe harbor policy.

Learn more

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Top International M&A Adviser in Latin America by Deal Count

Mergermarket YE 2023

Environmental, Social & Governance

10 Things That Should Be Top of Mind in 2024

Our Top 10 list outlines the ESG developments and trends for the rest of the year.

Learn more

Missing ESG Goals

Are you about to miss your ESG goal? Here's what to do next.

Learn more

ESG and Supply Chains

We examine the relationship between ESG and supply chains and provide practical advice for entities in Latin America to consider, in a chapter for *Latin Lawyer's* anthology.

Learn more

COP28

The first global stocktake, Article 6, carbon markets, new finance pledges, and the loss and damage fund formed the major developments at the latest climate change conference.

Learn more

Mexico's Sustainable Taxonomy

Mexico's financial authorities may evaluate potential regulatory efforts in conjunction with the taxonomy following its rollout.

Learn more

ESG and Artificial Intelligence

Everyone's talking about artificial intelligence (AI). We explore some of the challenges with Nasdaq's Global Head of ESG Solutions and outline issues for public companies that use AI to consider. (We also discuss AI regulation and enforcement under "Emerging Companies & Growth | Technology | Privacy & Cyber" and "White Collar Defense & Investigations | Securities Litigation & Professional Liability," below.)

ESG Resource Hub and Book of Jargon®

Nature-Related Disclosures

You can now access the latest insights and resources to help you address the many facts of ESG in one page, including **our interactive glossary** of ESG acronyms, slang, and terminology to help decipher the ESG landscape, which is available as an iOS and Android app.

Learn more

Natural capital is quickly rising in importance for various public and private sector actors. We explain the recent recommendations from the Taskforce on Nature-related Financial Disclosures for disclosures in this context.

Learn more

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Environmental, Social & Governance Risk (Global-wide)

Chambers Crisis & Risk Management 2023

Banking | Private Capital

US Corporate and Bank Finance Book of Jargon®

Banking transactions involving US lenders are often a labyrinth of insider terms and other sector lingo. This tool, available as an iOS and Android app, is here to help.

Learn more

US Lending & Secured Finance

Our summary of lending and secured finance laws and regulations in the US is here, in collaboration with *The Legal 500*.

Learn more

Private Capital

We survey private capital's growing influence across the global economy, including inflows of private investment into energy and infrastructure projects, distressed assets, and the increased interest in ESG issues for private capital investors.

Learn more

Direct Lending and Private Debt

Direct lending and private debt deals keep growing. How is the industry scaling up to meet the needs of sponsors? We discuss this important trend in private equity finance.

Learn more

Preferred Equity

Private equity sponsors and other leveraged issuers are increasingly using debt-like non-convertible preferred equity to supplement their operating company-level financings in leveraged transactions. We describe a number of pitfalls to avoid.

Learn more

Global Law Firm of the Year - Transactions

Private Debt Investor 2023

> *An "[a]cclaimed global practice" with "an impressive track record acting on major cross-border corporate transactions in the Latin American region" as well as "long-standing experience representing … private and state-owned companies with a wide range of commercial claims" and "arbitration mandates," the group remains "a go-to team."*
>
> *Chambers Latin America 2023*

Project Development & Finance | Energy & Infrastructure

Project Finance Book of Jargon®

Project development and finance transactions can be a uniquely dense soup of acronyms that are seemingly decipherable only by experts — download our resource on your iOS or Android device to sound like one.

Learn more

Battery Energy Storage

What are the trends in battery energy storage and renewable projects in Latin America? Our partner Gianluca Bacchiocchi provides an overview.

Learn more

Inflation Reduction Act

The Inflation Reduction Act (IRA) has had a transformative effect on clean energy project financing and development, including for Latin American multinationals and investors seeking to take advantage of the IRA's benefits in cross-border financings. We explain how tax credit transfer bridge loans have become a key tool for these projects.

Learn more

Infrastructure Insights

Recent legal and regulatory trends are influencing the infrastructure sector. We explore their effect on markets around the world. (We also discuss some of the compliance risks in energy and infrastructure investments under "White Collar Defense & Investigations | Securities Litigation & Professional Liability," below.)

Learn more

Global Low-Carbon Fuel Markets

Low-carbon hydrogen and other low-carbon fuels such as biofuels will play a critical role in accelerating the world's path to net zero. We describe the current opportunities for US and global investors.

Learn more

Transmission Grid

Companies and investors will need to factor regulatory trends when pursuing transmission and generator interconnection opportunities as they race to keep pace with demand while meeting decarbonization goals.

Learn more

Aging Infrastructure

Utilities and energy companies can implement strategies to mitigate criminal enforcement risks from more frequent environmental disasters and failures stemming from aging infrastructure.

Learn more

Sustainable Finance and Energy Transition

Can sustainable finance fuel the energy transition? We discuss the role and potential of sustainable finance in the ongoing transformation of the energy sector.

Learn more

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Global Project Finance Adviser by Deal Count

IJGlobal YE 2023

International Arbitration

International Arbitration Book of Jargon®

Everyone loves this resource, now available as an iOS and Android app, which is designed to provide an introduction to the terms that parties to disputes often encounter.

Learn more

US Developments in International Arbitration

US courts continue to support international arbitration by providing a stable and effective framework for US-seated arbitrations as well as for the recognition and enforcement of foreign arbitral awards in the US. We explain the details in collaboration with *The International Arbitration Review*.

Learn more

Arbitration and Insolvency

Our partner Fernando Mantilla Serrano discusses the crossroads between insolvency and international arbitration in Chapter 8 of *Arbitration Beyond Borders*.

Learn more

Team Win Spotlights

Our International Arbitration team received recognition for securing significant victories for the Dominican Republic and the Republic of Colombia in major international environmental disputes.

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Leading Global Dispute Resolution Practice

Chambers Global 2023

Emerging Companies & Growth | Technology | Privacy & Cyber

Emerging Companies Book of Jargon®

This edition of our popular series, fittingly available for iOS and Android, demystifies the key lingo of this constantly evolving, tech-heavy area.

Learn more

Artificial Intelligence

There's rarely been a more actively trending topic than AI, and regulation is still catching up. Our leading AI practitioners discuss the landscape in the US, the UK, and the EU. (Our litigation teams also discuss "AI washing," under "White Collar Defense & Investigations | Securities Litigation & Professional Liability," below.)

LathamDrive

The road to success is rarely a straight line. LathamDrive is a one-stop resource for entrepreneurs that provides the tools and expertise they need to help their businesses maintain momentum — from formation to capital-raising, scaling and operations, liquidity, and post-IPO.

Learn more

Blockchain, Crypto & Web3 Book of Jargon®

Do we really need to explain why this glossary covering the world of digital assets and the Web3 ecosystem is a handy, even essential, resource? No, we don't think we do.

Learn more

Global Fintech & Digital Assets Blog

Our fintech and digital assets experts discuss the latest tech, regulatory, and market trends driving innovation in financial services — naturally, in blog format.

Learn more

Global Privacy & Security Compliance Blog

Our global privacy and security team not only advises on compliance and best practices, but also excels at crisis management in the aftermath of cyber incidents. They share regular updates on this blog.

Learn more

Global Financial Regulatory Blog

Our Financial Regulatory team discusses the latest issues and developments impacting business and innovation.

BAND *Leading US International & Cross-*

Learn more

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border Technology Practice

Chambers Global 2024

Restructuring & Special Situations

Cross-Border Restructurings

Our global Restructuring & Special Situations (RSS) experts discuss cross-border restructurings in jurisdictions around the world.

Learn more

Trends in US Restructurings

The US continues to be a key jurisdiction for debtors in restructuring. We discuss RSS trends and developments as they've evolved in US courts, in collaboration with *Chambers & Partners*.

Learn more

Value Break

We share periodic updates on restructuring developments in key RSS jurisdictions outside the US, including the UK, the EU, and Asia, on our Value Break blog.

Learn more

Insolvency Litigation

Litigation in US courts has been a source of uncertainty for Latin American debtors. We explain the basics, in collaboration with *Lexology*.

Learn more

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Global Out-of-Court Law Firm for Debtors and Creditors by Deal Count

The Deal YE 2023

White Collar Defense & Investigations | Securities Litigation & Professional Liability

US Foreign Corrupt Practices Act

Companies with ties to Latin America should consider strengthening compliance mechanisms as US authorities step up enforcement of the US Foreign Corrupt Practices Act.

Learn more

US Anti-Corruption Enforcement in Latin America

Are you prepared to act quickly in response to a US government inquiry? We provide practical tips for compliance teams and recommendations for FPIs facing US regulatory scrutiny.

Learn more

SEC Investigations

Even public companies with a strong code of conduct, robust internal controls, and a culture of compliance could face an SEC investigation. Our guide outlines the steps you should take to avoid an action in the first place or minimize potential sanctions — and allow management to focus on the business.

Learn more

Section 11 Claims

US federal securities laws impose liability on issuers, including FPIs, for material misstatements or omissions in SEC registration statements. But who is eligible to bring a claim under Section 11, one of the most stringent of these federal provisions? We explain the US Supreme Court's recent decision.

Learn more

"AI Washing"

You've heard about greenwashing. But have you heard about AI washing? We discuss the increased regulatory scrutiny on how companies and other market participants use and talk about AI, from a litigation perspective.

Learn more

Compliance Risks in Energy and Infrastructure Investments

Our partner Daniel Domínguez, with a panel of White Collar Defense & Investigations experts, discusses compliance and ethics risks for the energy and infrastructure sector, including in Latin America.

Learn more

Navigating DOJ and SEC Enforcement Norms

Recent DOJ and SEC actions have changed the enforcement landscape in the US and abroad. We explain the consequences of these guidelines for how you should think about compliance, self-reporting, disclosure, and engaging with the US government.

Learn more

Anti-Money Laundering

Legitimate parties involved in international trade, including businesses operating in Latin America, can fall prey to trade-based money laundering and terrorist financing activity. We explain the enforcement landscape, consequences, red flags, and actions you can take to mitigate risk.

Learn more

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US Securities Litigation Firm by Case Count

Lex Machina by Lexis Nexis Database 2021-2023

> *A "major international player in Latin America, regularly featuring on some of the most complex and significant multi-billion dollar transactions in the region."*
>
> *Latin Lawyer 250 2024*

Lawyer and Client Spotlight

Carlos Ardila

Partner | Energy & Infrastructure

"Surround yourself with people — partners, clients, peers, junior associates, paralegals, and staff — who inspire you to go the extra mile," said Carlos Ardila, a member of Latham's Latin America Practice who recently became a partner. "Work will inevitably arise at inopportune times, and you want to be ready to answer those calls with a team that shares your passion and that inspires it." Carlos, who was recently named one of *Diversity Journal's* **Latino Leaders Worth Watching**, advises clients on cross-border corporate and financing transactions, with a focus on the energy and infrastructure sectors. He reflects on his impressive career in this interview with **ALM**.

FPI General Counsel Forum

Our forum for internal counsels of US-listed companies in Latin America, Europe, and the Middle East featured a collaborative two-day dive into complex legal, regulatory, corporate governance, and ESG issues from panels of Latham subject-matter experts, clients, and potential clients from around the world.

More than 40 in-house counsels from more than 30 public and private companies worldwide, representing industries such as energy, fintech, healthcare, and communications, gathered in Madrid to engage in the discussion.

While navigating the complexities of being an FPI in the evolving landscape of today's regulatory environment, hearing about crisis management, exploring FPI securities litigation trends, understanding the surge in shareholder activism, and learning about innovative financing strategies, participants also found time to enjoy the Spanish capital.

Learn more

Marcela Ruenes

Counsel | Banking and Private Capital

Counsel Marcela Ruenes has earned a well-deserved spot on *Latinvex's* esteemed Latin America's Top Female Lawyers list. This recognition testifies to her track record in major deals and her contributions to enhancing Latham's presence in Latin America. Marcela, previously recognized as one of Latin America's Rising Legal Stars and Latino Leaders Worth Watching, handles a wide range of finance transactions, advising financial institutions, private equity firms, and others, with a focus on private capital, leveraged financings, asset-based lending, and debt restructurings.

Learn More

Global Citizenship

Environmental Sustainability Report

Our 2023 Environmental Sustainability Report highlights our accomplishments and progress over the past year, as well as our areas of focus for the years ahead, including our goal of achieving 100% renewable energy by 2030.

Learn more

Pro Bono Annual Review

We provided 317,848 total hours in 3,176 pro bono matters across the public interest spectrum in 2023, thanks to 4,224 participating lawyers, summer associates, trainees, and staff. About 96% of our lawyers firmwide participated in this endeavor. Our 2023 Pro Bono Annual Review surveys how we use our legal skills and resources to support civil rights, human rights, and the rule of law.

Learn more

Other Recent Developments

Accolades

***Latinvex's* Top 100 Lawyers 2024**

- Six Latham partners named to Latinvex's annual list of leading lawyers from international law firms conducting business in Latin America

***Latinvex* Latin America's Rising Legal Stars 2023**

- Counsel Marcela Ruenes named among 25 up-and-coming legal leaders at international law firms doing business in Latin America

***IJInvestor* Awards 2023**

- Latin American Legal Adviser of the Year
- Latin America Renewables M&A — GIP Acquisition of Atlas Renewable Energy
- Latin America Energy Transition M&A — HIF Global Equity Investmentin Carbon-Neutral eFuels Projects
- Latin America Oil & Gas M&A — GNL Quintero Terminal Acquisition Financing
- Latin America Refinancing — TC Energy Mexican Natural Gas Pipelines
- Latin America Transport M&A — Acquisition of 50% in Trabajos Marítimos

***IJGlobal Americas* Awards 2023 – Latin America**

- Digital Infrastructure Deal of the Year — Data Centres — Ascenty Refinancing
- Green Bond Deal of the Year — Solek PMGD Portfolio
- Oil & Gas Deal of the Year — FPSO — FPSO Alexandre de Gusmão
- Oil & Gas Deal of the Year — LNG — TC Energy Mexican Natural Gas Pipelines
- Oil & Gas Deal of the Year — Midstream — Esentia Hub Chavez Financing

***LatinFinance* Deals of the Year 2023**

- Loan of the Year — TC Energy Mexican Natural Gas Pipelines

***Bonds & Loans* Deals of the Year Awards 2023**

- Structured Loan — Esentia Hub Chavez Financing

***Latin Lawyer* Deals of the Year Awards 2023**

- M&A — GIP Acquisition of Atlas Renewable Energy
- Pro Bono Project — Trevor Project's Mexico Expansion

***Proximo's* Deals of the Year Awards 2023**

- Latin American Solar Deal of the Year — Solek PMGD Portfolio

***The Legal 500* Colombia Awards**

- Deal of the Year (Finance) — Rumichaca-Pasto 4G Toll Road Project

***The Legal 500* Chile Awards**

- Deal of the Year (M&A) — GNL Quintero Terminal Acquisition Financing

Rankings

RANKED 1 — Top International Energy Adviser in Latin America — *Latinvex Top International Law Firms 2023*	RANKED 1 — LatAm Overall Project Finance Adviser by Deal Value — *Infralogic YE 2023*	RANKED 1 — M&A International Legal Adviser in Latin America by Deal Count — *Latinvex YE2023*
TIER 1 — Top Ranked Latin America Corporate and M&A Practice — *The Legal 500 Latin America 2024*	BAND 1 — Leading Global Corporate / M&A Practice — *Chambers Global 2023*	RANKED 1 — US FPI IPO Combined Adviser by Deal Count — *Deal Point Data 2019 - 2023*
BAND 1 — Leading US International & Cross-Border Finance & Capital Markets Practice — *Chambers Global 2023*	BAND 1 — Leading Global Equity Capital Markets Practice — *Chambers Global 2023*	BAND 1 — Leading Global Capital Markets: High Yield Products Practice — *Chambers Global 2023*
BAND 1 — Leading Global Banking & Finance Practice — *Chambers Global 2023*	BAND 1 — Leading Global Projects & Energy: Oil & Gas Practice — *Chambers Global 2023*	BAND 1 — Leading US International & Cross-Border Technology Practice — *Chambers Global 2023*
BAND 1 — Leading Climate Change Practice: Global Market Leader — *Chambers Global 2023*	BAND 1 — Leading US International & Cross-Border Disputes Practice — *Chambers Global 2023*	BAND 1 — Leading Global Dispute Resolution Practice — *Chambers Global 2023*
BAND 1 — Leadings US International & Cross-border Investigations & Enforcement Practice — *Chambers Global 2023*	BAND 1 — Leading Global Competition/ Antitrust Practice — *Chambers Global 2023*	BAND 1 — Leading Global Restructuring & Insolvency Practice — *Chambers Global 2023*

> *"Stocked with bilingual and bicultural lawyers who know the region ... few international firms are able to offer the level of resources this firm can."*
>
> *Latin Lawyer 2024*

Latin America Practice Leadership Team

Antonio Del Pino*
Practice Group Chair
M&A | Private Equity

Dan Van Fleet*
Banking | Emerging Companies & Growth

Marcela Ruenes*
Banking | Private Capital

Gianluca Bacchiocchi*
Capital Markets | Project Development & Finance

Guido Liniado*
Capital Markets | Project Development & Finance

Roderick Branch*
Capital Markets | Public Company Representation

John Slater*
Capital Markets | Public Company Representation

Yvette Valdez*
Commodities & Derivatives

Eli Curi*
Emerging Companies & Growth | Technology

Carlos Ardila*
Energy & Infrastructure

Austin Pierce*
Environmental, Social & Governance

Sarah Fortt
Environmental, Social & Governance

Marlon Paz*
Financial Regulatory

Fernando Mantilla-Serrano*
International Arbitration

John Pierce
International Arbitration

Santiago Bejarano*
International Arbitration

Ignacio Pallarés*
M&A | Private Equity

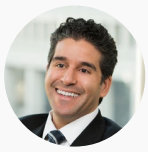
Tessa Bernhardt*
M&A | Shareholder Activism & Takeover Defense

Adam Goldberg
Restructuring & Special Situations

David Hammerman
Restructuring & Special Situations

Suzzanne Uhland
Restructuring & Special Situations

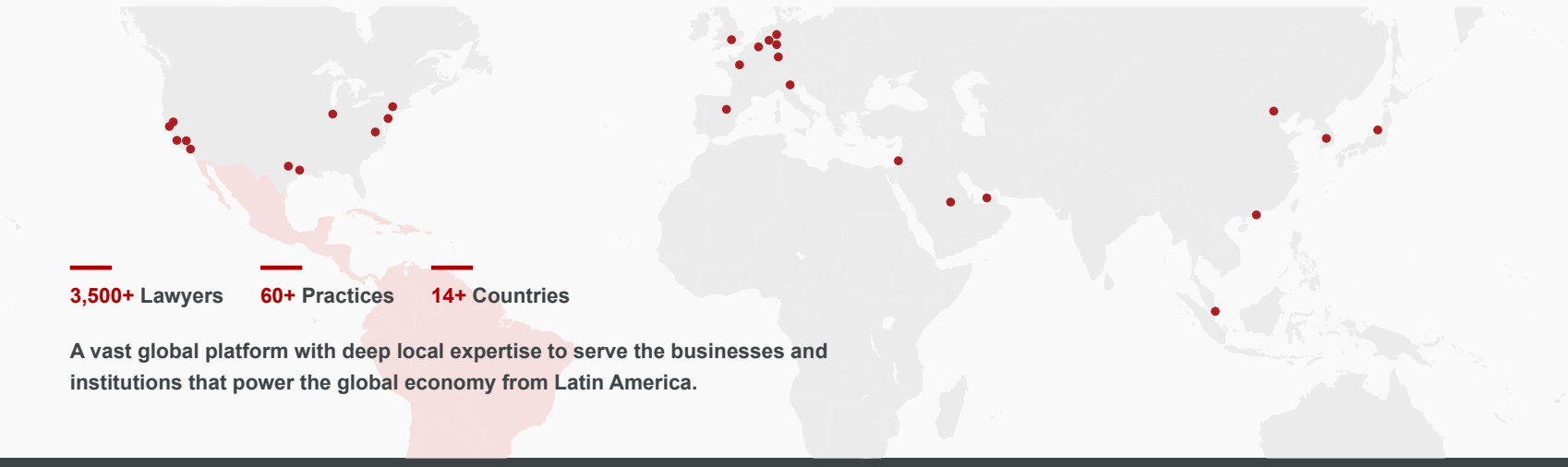
Colleen Smith
Securities Litigation & Professional Liability



Daniel Domínguez*
White Collar Defense & Investigations

Katherine Sawyer*
White Collar Defense & Investigations

** Fluent in Spanish and/or Portuguese*



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