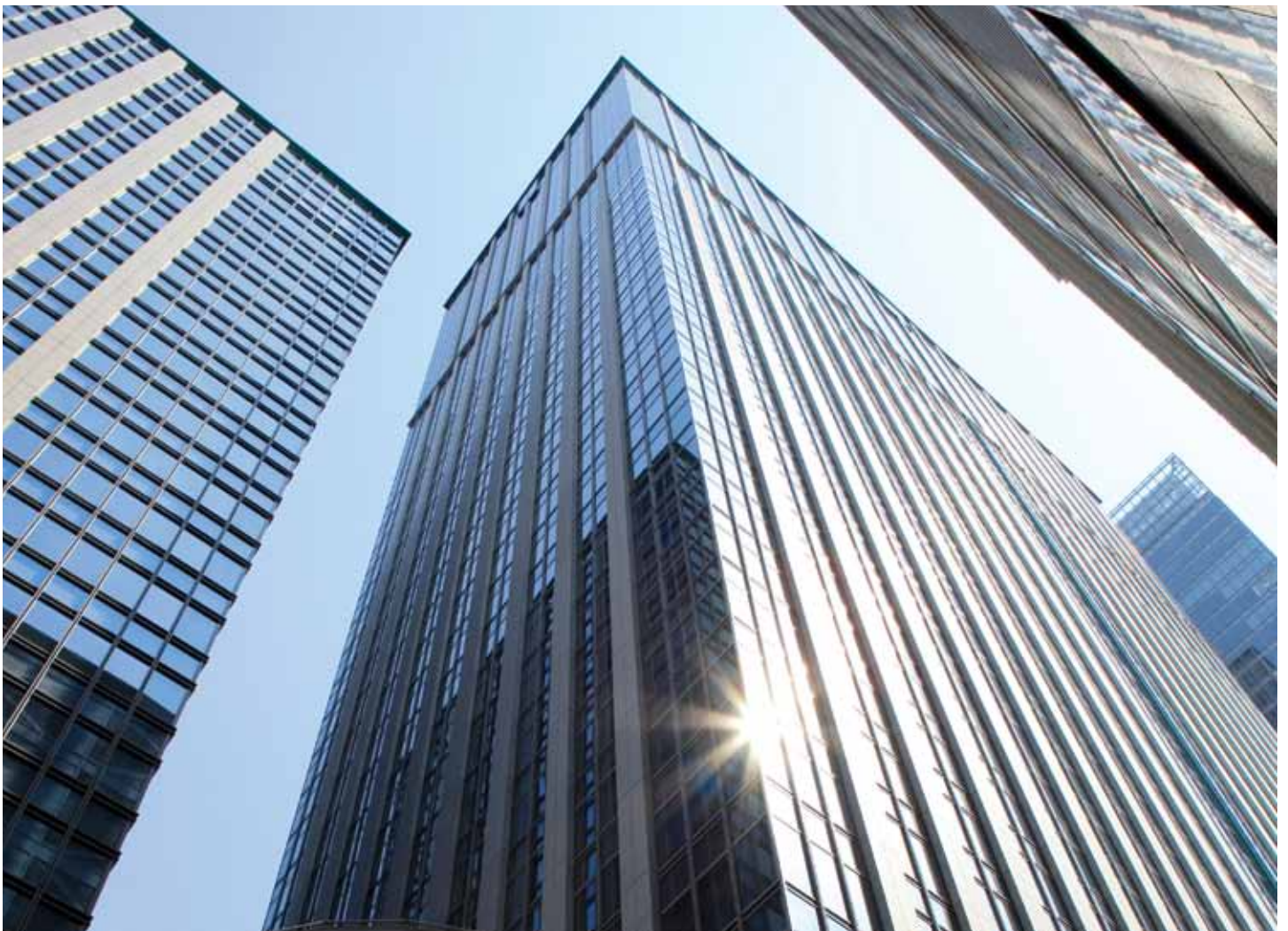


# Tokyo

Our Office



# Our Tokyo Office



White & Case established its office in Tokyo in 1987, becoming one of the first Western law firms to do so. Since that time, we have grown to become one of the leading global law firms in Japan. Our size and breadth of experience in Japan enables us to provide our clients with pre-eminent service in this important and unique market.

In 1995, the Firm distinguished itself by being the first foreign law firm in Japan to establish a joint enterprise with Japan-licensed *bengoshi*, providing clients with easy access to both Japanese and international legal services. Our clients have come to depend on our dynamic and client-focused approach to not only the Japanese market, but the Asian and global business markets as well.

One of the critical elements of our success in Japan has been that we are a full service law firm able to advise clients on virtually all forms of business matters including corporate law, mergers and acquisitions, financial transactions and regulation, investment funds, taxation, projects and energy, commercial disputes, antitrust, intellectual property, and real estate.

White & Case has nearly 90 qualified lawyers and tax attorneys in Tokyo, comprising both Japan admitted *bengoshi* and lawyers admitted in other jurisdictions, principally the United States and England. Most of our lawyers are fluent in English and Japanese and have devoted themselves to understanding the domestic legal market to better appreciate the opportunities and challenges faced by our clients. Our lawyers are recognized for their market-leading experience and many have been working together as a team for more than a decade.

## Why White & Case

- **Global resources.** We are a leading global law firm with lawyers in 38 offices across 26 countries, including Singapore, Hong Kong and China in Asia.
- **Highly effective management of multi-jurisdictional matters.** This brings you speed of communication, reduced costs, quick responses and a commitment to ensuring all actions are dealt with on a timely basis.
- **Partner attention.** We will ensure that you get the right level of skills, experience and partner involvement that you want on each transaction.
- **Innovation, attention and a “get-the-deal-done” style are hallmarks of our approach.** We will focus on helping you achieve your business objectives in the most effective way.

“The firm’s global footprint is a major attraction to clients with international business interests.”

*Chambers Asia (2011)*

“One of the longest established international names in Asia.”

*Chambers Asia (2010)*

“Genuine international scope and a wealth of extremely trustworthy and knowledgeable advisors.”

*Asia Pacific Legal 500 (2009/2010)*

Named Most Responsive Firm of the Year for Japan

*Asian-Counsel Awards (2009)*

“Clients agree that this firm offers a fantastic balance of domestic and international capabilities, with lawyers providing responsive practical advice with quality documentation.”

*Chambers Asia (2009)*

# Bank Finance and Restructuring

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Ranked Tier 1 for Banking & Finance in Japan

“Rising to the top tier in recognition of its groundbreaking work...”

*Asia Pacific Legal 500 (2012)*

“This well-respected firm houses one of the largest international banking and finance practices in the market... It is also noted for its strength in regulatory matters, advising major international banks on compliance and banking law.”

*Chambers Asia (2011)*

“This well-established team remains one of the most respected banking and finance groups in Japan.”

*Chambers Asia (2010)*

Leading Firm for Banking and Finance in Japan

*PLC Which Lawyer? (2010)*

## Banking and Finance

Banking and finance are at the core of White & Case’s practice. We are the firm of choice for our clients when executing complex, heavily negotiated financial transactions across multiple time zones and legal jurisdictions.

Our Tokyo office has extensive experience in syndicated loans and all manner of secured and unsecured financing transactions, securitizations and structured financings. We are also at the forefront of leasing and asset-based financing transactions in Japan, including aircraft, ship, equipment and rolling stock transactions.

As a highlight, a major component of our finance practice consists of advising on leveraged buyouts and financings supporting other types of mergers and acquisitions. Members of our Tokyo practice have played key roles in many groundbreaking leveraged finance transactions such as advising on one of the largest leveraged buyouts in Asia to date, Softbank’s acquisition of Vodafone’s Japanese mobile telephony operations, and on the subsequent refinancing by way of the world’s largest whole-business securitization, which won “Japan Deal of the Year”, “Securitization Deal of the Year” and “M&A Deal of the Year” at the *Japan Asian Legal Business Awards* at the time.

Highlighting our international capabilities, we have also recently advised a Japanese bank in relation to a quasi commercial property securitization in Hong Kong and The Bank of Tokyo-Mitsubishi UFJ, Ltd., in connection with a ¥12.5 billion corporate term loan for FPL Group Capital Inc., a subsidiary of Florida Power & Light.

## Restructuring and Insolvency

Our dedicated business restructuring and insolvency group is highly regarded in the market thanks to its unique ability to provide a blended service across the five core areas of banking, capital markets, insolvency, litigation and private equity.

We advise creditors, debtors and other market participants on all aspects of distressed business enterprise transactions and regularly act for insolvency appointment takers from the major accountancy firms and boutique players. Our emphasis is on finding constructive, innovative and cost-efficient solutions that reflect business reality.

Our dual-qualified and bilingual restructuring and insolvency lawyers in Tokyo form a formidable team that has had much award winning success in the last decade. Our Tokyo team is well-versed in the full range of Japanese, US, and English insolvency and restructuring techniques and has acted for debtors, creditors, distressed debt investors and other market participants in major restructuring transactions.

As an example, we advised Pacific Esplanade Investment Fund, L.P. in all aspects of restructuring the US\$140 million financing of an office, residential and retail complex in Shanghai, as the project was originally financed primarily by Lehman Brothers which was in bankruptcy. Given the restricted availability of alternative financing sources in the midst of the recent global financial crisis, we worked closely with the client to evaluate credible offers by third parties to purchase the loan from the liquidator and successfully addressed potential insolvency and cross-border issues.

# Capital Markets

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Capital markets strategies need to be able to change with market conditions, but that need not mean changing advisers too. With offices in all of the world's leading financial centers, White & Case has the flexibility to provide cutting-edge advice on all aspects of securities and capital markets transactions in Japan and throughout the world.

Our experience in Japanese capital markets allows us to offer specialist advice on a wide variety of securities and investment fund offerings, including initial public offerings, private offerings, rights offerings, investment-grade debt offerings, debt buybacks, structured financings and tender offer bids.

We have considerable experience assisting in simultaneous public offerings in multiple locations and have served as issuer's counsel in a large number of global depository receipts and debt offerings by Japanese companies in the global capital markets.

To give you a sense of our experience with groundbreaking capital markets transactions, we advised Visa in its IPO and simultaneously represented Visa in a public offering without listing in Japan, which was named "Deal of the Year at the time" by *Asian-Counsel*. We also advised long standing client Secured Capital Japan in the first and only TMK bond buyback in Japan.



**"They have a sound understanding of the potential pitfalls in a transaction..."**  
***Chambers Asia (2011)***

**"Using White & Case — a firm with tradition and experience — and a lawyer who could speak Japanese was a real benefit for us."**  
***Chambers Asia (2011)***

**"This firm earns client praise for its strength in cross-border deals and for its impressive knowledge of ADR transactions."**  
***Chambers Asia (2011)***

**"Strong outfit with a standout regulatory practice."**  
***Chambers Asia (2010)***

# Disputes and Competition

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Ranked as a leading firm for Dispute Resolution and Intellectual Property in Japan

White & Case is praised for its *'ability and enthusiasm'* and its *'strong leadership of the partners and good teamwork'*.

**Asia Pacific Legal 500 (2012)**

"The firm houses highly qualified foreign and Japanese partners, covering international and domestic arbitration and mediation, commercial litigation and employment disputes. It is exceptionally skilled at handling antitrust, particularly cartel investigations, and construction disputes."

Ranked Tier 1 for Construction in Japan

Ranked Tier 1 for International Trade in Japan

**Chambers Asia-Pacific (2011)**

Global Elite in Antitrust/Competition  
**Global Competition Review (2011)**

"This 'great firm with a strong international network and experience in the field' remains a notable disputes player in Japan. Cross-border disputes are the cornerstone of the team's practice, with antitrust, construction, international trade and corporate issues amongst the team's key strengths. "

**Chambers Asia (2010)**

Our Tokyo dispute resolution team comprises a resident team of over 30 Japanese, US and UK admitted lawyers, including 11 partners. This team assists in developing effective safeguards to avoid disputes and risks before they arise, and it achieves fast, cost-effective solutions when they do.

Our Tokyo office has a depth of experience in dispute resolution methods across all business, financial and industrial sectors and activities with particular experience in disputes and counseling involving:

- Antitrust and Competition
- Aviation/Shipping
- Construction and Engineering
- Distribution and Supply Agreements
- Employment Issues
- Finance Transaction Disputes
- Foreign Corrupt Practices Act
- Infrastructure Projects
- Insolvency and Restructuring
- Intellectual Property
- International Trade/WTO

- M&A and Joint Ventures
- Product Liability and Product Safety
- Regulatory Investigations
- White Collar Crime
- Tax

Our team is able to draw on the resources of our global network of over 500 dispute resolution specialists, ensuring that we act seamlessly for clients across multiple jurisdictions and time zones.

Our significant resources not only in Tokyo but in Frankfurt, London, Mexico City, New York, Paris, Singapore, Stockholm, Washington, DC, and elsewhere throughout the world, mean that we are equipped to manage disputes on a global basis in both emerging and developed markets.

# Energy, Infrastructure, Project and Asset Finance



With more than 200 dedicated lawyers located in offices around the globe, our worldwide Energy, Infrastructure, Project and Asset Finance (EIPAF) group offers market-leading experience.

## Projects & Energy

White & Case has one of the most experienced projects and energy teams in the region. Our team has developed an array of innovative solutions for some of the largest projects in the world, earning a reputation for offering creative advice that meets the commercial needs of its clients.

Our Tokyo based team advises on legal matters related to project structuring and development, financing, mergers and acquisitions, offtake and transportation, government regulation, construction, operation and maintenance and other project related issues. We advise across sectors ranging from oil & gas, LNG, petrochemicals and mining and metals, to power, clean technology and renewables, telecommunications and other infrastructure.

Our Tokyo based team has advised on some of the largest and most prominent deals in the world, including the majority of LNG projects in the market today.

We have represented sponsors and lenders on a number of landmark transactions worldwide. Our work includes representing Japan Bank for International Cooperation (JBIC) and the commercial lenders in Sakhalin II, the world's largest oil and gas project to have limited recourse project financing – this was Russia's largest ever foreign investment and project financing. We

have also represented leading Japanese gas and electric utilities in relation to equity investments in greenfield LNG projects and arrangements for foundation LNG offtake from those projects.

## Asset Finance

White & Case is a premier law firm in asset-based finance transactions. These transactions are typically complex and highly structured, reflect important tax and accounting considerations, and require careful analysis to ensure that the needs and requirements of all participants are appropriately addressed. We deliver the experience needed to succeed in these transactions, whatever the role undertaken by our clients.

Our Tokyo practice is particularly known for its aircraft and ship finance capabilities. This practice involves all types of leasing and finance matters, including operating leasing, leveraged leasing, secured lending, securitizations, warehouse facilities, export credit supported transactions, portfolio acquisitions, manufacturer supported transactions and restructurings.

We represent equity investors, lenders, manufacturers, corporate trustees, lessors, lessees, brokers and other participants in structuring and negotiating their participation in local and international leasing and equipment financings.

In Tokyo, our ability to provide US, English and Japanese law advice provides the anchor for these sophisticated transaction structures and our extensive knowledge of the different techniques required on major asset finance transactions sets us apart from competitors.

Ranked Tier 1 for Projects and Energy in Japan

White & Case 'overall level of service is extremely high – response times are quick and precise and the firm has great knowledge.'

Ranked as a leading firm for Shipping in Japan

*Asia Pacific Legal 500 (2012)*

"The team has a number of commercially savvy lawyers to advise on key matters, especially for oil and gas companies."

*Chambers Asia (2011)*

"White & Case is a good name in project finance and has very commercial lawyers who are easy to work with."

Ranked Tier 1 for Global Projects

*Chambers Global (2010)*

"White & Case boasts an exceptional renewables practice and is hailed by leading market sources for its 'broad global coverage'. The group's outstanding reputation in the LNG sphere has been augmented in recent years by a growing reputation in the oil and gas, power and mining markets."

"A giant in the world of asset finance."

*Chambers Asia (2010)*

# Investment Funds

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Ranked Tier 1 for Investment Funds in Japan

*Chambers Asia-Pacific (2012, 2011)*

Ranked Tier 1 for Hedge Funds in Asia

“Widely recognised for its dominant tax and regulatory practices, this firm has earned its position amongst the leading practices in Tokyo for investment funds matters. The team is particularly celebrated for its fund formation and regulatory compliance experience.”

*Chambers Asia (2010)*

Best Law Firm for Asset Management

*Asia Asset Management Awards (2011, 2009)*

Best Law Firm for Alternative Assets

*Asian Investor Service Provider Awards (2011, 2009)*

Best Law Firm for Asset Management in Japan

*Asian Investor Service Provider Awards (2010)*

## Investment Funds

White & Case has one of the leading international funds practices in Japan. We advise on a wide range of fund structures and we are the firm of choice for many fund managers executing complex cross-border fundraisings.

Clients come to us for dedicated support on a broad range of domestic and international transactions. These range from the distribution of hedge funds and private equity and venture capital investment funds to Japanese investors, to the implementation of Japan market directed investments by international investors.

Our award winning team in Japan has assisted in the establishment of funds aimed at investments in the real estate, infrastructure and insurance sectors. In particular, we are experienced in setting up and registering Japan-specific company and partnership structures for fund investments such as the *tokumei kumiai*, *toushi jigyo yugen sekinin kumiai*, *yugen sekinin jigyo kumiai* and other establishments.

We provide legal advice and documentation in both Japanese and English. Our lawyers have a wealth of experience in advising and structuring many of Japan’s most complex transactions including trust, corporate, funds of funds and other structures for transactions in the areas of banking and financial services, capital markets, mutual funds, venture capital and hedge funds.

Our team advises on all regulatory aspects of the investment funds business and works closely with regulatory bodies to ensure best practice. Our investment funds lawyers are also supported by our tax lawyers who have extensive experience in advising on structuring and international tax questions arising at the funds formation stage and at the point of investment.

# Mergers & Acquisitions

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White & Case's Japan M&A team is led by seasoned international and Japanese lawyers recognized as long-standing leaders in the Tokyo legal market and community.

We seek to provide tangible value to our clients at every stage of a transaction – from identifying strategic objectives and designing optimal transaction structures that advance those objectives, to evaluating and managing operational and legal risks, advising on corporate governance issues, and planning and supporting post-closing integration.

Our Japan M&A team brings to each transaction the full array of White & Case's unparalleled global resources in a seamless, cost-effective manner, enabling us to manage extremely complex transactions involving numerous jurisdictions worldwide entirely out of our Tokyo office. In addition, every member of our Japan M&A team is bilingual, making us one of the only international law firms in Japan capable of advising Japanese clients on all aspects of either outbound or inbound transactions entirely in Japanese. In the fast-moving and complex world of cross-border M&A deals, we offer dynamic, real-time legal advice in our clients' native business language. This dramatically simplifies our clients' internal decision-making processes, allowing them to move quickly to capitalize on market opportunities.

Our abilities to provide global coverage and bilingual service were at the forefront of White & Case's recent representation of JTEKT Corporation, a leading Japanese

automotive parts manufacturer, in its acquisition of a global business unit of The Timken Company. This transaction was the largest outbound transaction by a Japanese industrial company in 2009, according to Mergermarket. Our Japan M&A team managed and coordinated all aspects of this transaction from our Tokyo office, including advising on the competitive bidding process, multi-jurisdictional tax structuring, conducting due diligence, drafting and negotiating the transaction documents, filing merger notifications in Asia, Europe, and North America, transferring employees in nearly 20 countries, implementing the closing, and assisting with post-closing integration.

Our experience in and knowledge of the Japanese marketplace, coupled with our focus on providing clients with tangible value, has allowed us to advise on a number of innovative and historic transactions in Japan. These include the transaction widely considered to be the first contested acquisition in Japan – representing of Cable & Wireless plc in its acquisition of International Digital Communications Inc. We advised on one of the first successful acquisitions of an operating subsidiary of a Japanese company in bankruptcy proceedings – representing Societe Generale in its acquisition of Yamaichi International Capital Management Co., Ltd. from the bankruptcy trustee of Yamaichi Securities Co., Ltd. We also advised on one of the first transactions to employ a 100% stock-for-stock exchange scheme in Japan – representing Network Associates in its acquisition of all shares of Jade KK.

*White & Case...offers "very quick responses" and "appropriate and practical advice".*

**Asia Pacific Legal 500 (2012)**

**Law Firm of the Year**

**M&A Advisor (2011)**

*"White & Case's experienced team is a key factor to its ongoing success, and enables it to handle an interesting mix of inbound and outbound transactions for domestic and international clients."*

**Chambers Asia (2010)**

**Highly Recommended Firm for Corporate/M&A in Japan**

**PLC Which Lawyer? (2010)**

# Real Estate

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Ranked Tier 1 for Real Estate and Construction in Japan

*White & Case is praised for its 'terrific response times and very focused analysis'.*

**Asia Pacific Legal 500 (2012)**

Tier 1 for Real Estate in Japan

**Asia Pacific Legal 500 (2010/2011)**

White & Case awarded "Japan Real Estate Deal of the Year" for our work on the ANA Hotels Debt Restructuring

**ALB Japan Law Awards (2011)**

White & Case awarded "Japan Real Estate Deal of the Year" for our work on Secured Capital Japan's purchase of the office portion of Pacific Century Place.

**ALB Japan Law Awards (2010)**

*"Flexible and technically excellent; the international network and impressive associates make it a real go-to firm."*

**Chambers Asia (2010)**

*"Accurate, timely and always able to accommodate to a client's needs."*

**Asia Pacific Legal 500 (2009/2010)**

In today's complex world, virtually all real estate investment is multi-faceted. The success of real estate projects and investments often hinges on innovative structuring, financing and development techniques. We offer integrated advice across a range of practice areas uniquely tailored for each transaction.

Our team of responsive and commercially focused lawyers are experienced in virtually every aspect of real estate and real estate financing. Our lawyers have an understanding of the business issues that you face and they provide integrated and focused solutions, transforming local knowledge into clear advice.

Drawing upon the experience and capabilities of the firm worldwide, our Japan practice provides a full range of legal services relating to the ownership, assembly, acquisition, development, construction, litigation, operation, management, financing and securitization of real estate and non-performing loan assets in Japan.

The range of services that we can offer includes:

- Real estate fund investments and formations
- Special Purpose Corporation (TMK) formation, qualification and transaction structuring pursuant to the Asset Liquidation Law
- Advice on the real property law aspects of non-conventional debt instruments and instruments securing their repayment
- Pre and post-bankruptcy strategy in connection with loan restructurings, workouts and acquisitions of non-performing assets
- Representation in regulatory approval and enforcement proceedings
- Representation in civil litigation and arbitration proceedings
- Domestic and international engineering and construction projects
- Preparation of architectural, engineering and other professional services agreements

Despite a very depressed market, our Tokyo real estate practice has continued to offer flexible and creative solutions on a number of significant transactions, including advising Secured Capital Japan on the purchase of the Pacific Century Place Marunouchi building in Tokyo using a TMK structure. This was the largest real estate transaction in Japan in 2009.

# Tax

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Today's international business transactions often involve complex tax issues, with the tax authorities becoming increasingly aggressive and sophisticated in examining the tax implications of such transactions. For the multinational enterprise, particularly significant risks include transfer pricing, cross-border group business restructurings, permanent establishment exposures, and withholding tax issues.

Our Japan Tax Group is widely recognized as one of Japan's leading law firm tax practices with the ability to effectively represent taxpayers in audits by Japanese tax authorities, competent authority procedures, advance pricing arrangements and domestic Japanese tax appeals procedures, including court litigation.

Based upon significant tax controversy experience, our team of US tax lawyers, Japanese tax attorneys (*zeirishi*), Japanese attorneys (*bengoshi*) and experienced economists understand audit strategies, tactics and likely positions of the Japanese tax authorities and, consequently, are particularly capable of providing practical planning advice to avoid or minimize tax risk.

## Transfer Pricing Planning and Defense

Our attorneys have substantial experience in all aspects of intercompany transfer pricing in Japan. These include the development of transfer pricing methodologies for establishing and defending intercompany prices in the unique Japanese enforcement environment, preparation or review of economic analyses to support transfer prices, the preparation of transfer pricing documentation appropriate for Japan, conducting "mock" transfer pricing examinations to identify potential issues, pre-audit planning, and representation in transfer pricing audits and domestic appeals,

government-to-government "competent authority" negotiations under applicable treaties, and unilateral and bilateral advance pricing agreements (APA).

## Permanent Establishments and Other International Tax Issues

We are highly experienced in planning and audit representation involving other international tax issues, including permanent establishments, commissionaire structures, and *tokumei kumiai* structures.

## Domestic Tax Appeals

Our team of experienced *bengoshi* and *zeirishi* work closely together in domestic tax appeals and tax litigation. We can provide seamless and efficient advice covering both the technical tax issues as well as administrative litigation procedures required in such appeals and litigation.

## Corporate Tax Planning

Our tax attorneys are extensively involved in structuring a diverse range of business transfers and group structuring for the multinational enterprise in order to both minimize risks and achieve tax efficiencies.

## Tax Rulings and Legislative Practice

Due to considerable uncertainty in the tax laws because of significant changes during the past 15 years, we also engage in a rulings practice involving both formal and informal rulings procedures with the Japanese tax authorities.

We also work closely with the foreign business community in Japan to lobby for changes in Japan's tax laws to provide a more hospitable tax environment for foreign businesses and investors.



Ranked Tier 1 for Tax in Japan  
*Chambers Asia-Pacific (2012, 2011)*

Ranked Tier 1 for Tax in Japan  
*Asia Pacific Legal 500 (2010/2011)*

"White & Case Tokyo's full-service tax group remains the pre-eminent player in the market, with sources full of praise for both its tax controversy and its tax planning services. Sources enthuse that 'nobody else in the legal community has the same level of experience and know how.'"

*Chambers Asia (2010)*

Firm of the Year for Taxation in Japan  
*Asian-Counsel Awards (2010)*

International Law Firm of the Year

Japan Firm of the Year  
*International Tax Review's Asia Tax Awards (2010)*



# Our global organization

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## Supporting Clients Across the Globe

White & Case is a leading global law firm with lawyers in 38 offices across 26 countries.

We advise on virtually every area of law that affects cross-border business and our knowledge, like our clients' interests, transcends geographic boundaries.

Whether in established or emerging markets, our commitment is substantial, with dedicated on-the-ground knowledge and presence.

Our lawyers are an integral, often long-established part of the business community, giving clients access to local, English and US law capabilities, plus a unique appreciation of the political, economic and geographic environments in which they operate.

At the same time, working between offices and cross-jurisdiction is second nature to us, and we have the experience, infrastructure and processes in place to make that happen, effortlessly.

We work with some of the world's most respected and well-established companies—including two-thirds of the *Global Fortune 100* and half of the *Fortune 500*—as well as start-up visionaries, governments and state-owned entities.

## Recent Accolades

Infrastructure/Energy Team of the Year  
*The Lawyer 2011*

White & Case's International Arbitration Practice has risen to Band One in *Chambers Global*, one of only two firms worldwide to be ranked in the highest category.  
*Chambers Global 2011*

Top 10 US Firm  
*American Lawyer 2011*

Top 5 Global Law Firm  
*Law360 2011*

International Law Firm of the Year in the Czech Republic  
*Chambers Europe 2011*

Law Firm of the Year in Helsinki and Sweden  
*International Financial Law Review 2011*

A Class Action Law Firm of the Year  
*Law360 2011*

Top 3 International Arbitration Firm  
*Global Arbitration Review 2011*

Global Elite in Antitrust/Competition  
*Global Competition Review 2011*

Law Firm of the Year  
*M&A Advisor 2011*

Top 10 Global Firm  
*American Lawyer 2010*

No. 1 Global Bankruptcy Law Firm  
*The Deal 2010*

Top 3 Project Finance Firm  
*Dealogic 2010*

Best Islamic Legal Advisor  
*Euromoney Islamic Finance 2010*

Top 10 US Firm for Legal Innovation  
*Financial Times Innovative Lawyers 2010*

Leading Innovative US Firm in M&A, Restructuring, Litigation, Financial Services and Pro Bono and Leading Innovative UK Firm in Financial Services  
*Financial Times 2010*

Top Tier in Global Project Finance  
*Infrastructure Journal 2010*

Top 5 M&A Firm in Latin America  
*Latin Business Chronicle 2010*

No. 1 Americas Project Finance Firm  
*Project Finance International 2010*

US Tier-one Rankings in Banking and Finance, Energy, Equipment Finance, International Arbitration, Private Funds/Hedge Funds and Project Finance  
*U.S. News & World Report – Best Lawyers 2010*

Worldwide. For Our Clients.

[whitecase.com](http://whitecase.com)

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