

## Tax Directors Handbook 2009 Rankings & Editorial

China (Foreign Firms)				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
1	1	1	Peter Ni (NEW)	Anthony Fay
Editorial				
<p>White &amp; Case LLP relies on a strong pan-Asia team, and will look to the arrival of leader of the international tax practice for China at Ernst &amp; Young Peter Ni to the Shanghai office to give the Mainland practice a further presence on the ground. Clients note the team's <i>'wide range of capabilities'</i>, and recent work has ranged from advice given to Chinese banks on their tax structures for outbound investments to representing Japan-based real estate funds in structuring a tax-efficient plan for the acquisition of real estate in China.</p>				

Czech Republic				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
1	1	3	Aleš Cechel Aleš Zidek	Aleš Cechel
Editorial				
<p>White &amp; Case's tax team stands apart from its rivals because of its sheer breadth and depth, with two partners, four tax managers and eight tax advisers on hand to assist clients. Aleš Cechel heads the group and is primarily specialized in corporate tax, financial services, M&amp;A, private equity transactions, tax structuring of group companies and international taxation. Aleš Zidek covers energy and private equity tax, and has represented CEZ and RWE Energy in tax matters. Clients praise the team's <i>'clear, concise advice'</i> and <i>'practical approach'</i>, with work including advice to Unipetrol Trade on the restructuring of its distribution activities on a Europe-wide basis.</p>				

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France				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
3 (UP)	4	6	Alexandre Ippolito Norbert Majerholc	Alexandre Ippolito Norbert Majerholc
Editorial				
<p>At White &amp; Case LLP, the work handled by Alexandre Ippolito and Norbert Majerholc is deemed '<i>reactive, creative and of a very high standard</i>'. This practice works closely with its corporate and private equity teams. In 2007, the tax team advised Suez Environnement on aspects of its carve-out and spin-off in connection with the Suez/Gaz de France merger. The department is also active in tax restructuring and litigation. The firm's client base comprises public companies and funds such as Carlyle, Starwood and Wendel Investissement.</p>				

Germany				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
3 (UP)	4	5	Josef Große Honebrink Günter Kahlert	Andreas Knebel Günter Kahlert Josef Große Honebrink Andreas Pochhammer Hans-Jörg Wittmann Dirk Eisolt
Editorial				
<p>White &amp; Case LLP's clients say that Josef Große Honebrink is '<i>outstanding</i>' for tax advice, his legal experience rounded out by additional qualifications as a certified tax consultant and a certified accountant. Günter Kahlert is also recommended. The firm operates a stand-alone tax practice that attracts work from a diverse range of clients. One niche area of activity is in the provision of advice on real estate tax structuring; here, the firm recently advised a large German real estate company on its restructuring and implementation of German REIT law.</p>				

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Japan (Foreign Firms)				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
1	1	3	Gary Thomas Akira Akamatsu	Yasuo Igarashi Eric Roose Akira Akamatsu Gary Thomas
<b>Editorial</b>				
<p>The largest and most complete tax practice among the international firms, '1,000-pound gorilla' White &amp; Case LLP – White &amp; Case Law Offices (Registered Association) offers a broad range of contentious and non-contentious matters for the likes of Dresdner Securities, CapitaLand, BNP Paribas and Citibank. A seasoned international tax practitioner and the only US tax attorney fully qualified as a zeirishi, Gary Thomas heads a four-partner tax group team that benefits from a winning combination of US and Japanese-qualified lawyers, including Akira Akamatsu who regularly handles significant tax litigation. A vital component of the firm's transactional offering, the team is often called upon to provide the requisite tax advice on fund formation, M&amp;A, corporate reorganisations and real property investments. In this regard, the team offered the requisite tax advice to Visa International on its global restructuring in preparation for its recent public offering.</p>				

Poland				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
2	2	3	Janusz Fiszer (NEW) Grzegorz Jukiel (NEW)	–
<b>Editorial</b>				
<p>Tax matters at White &amp; Case – W. Danilowicz, W. Jurcewicz i Wspólnicy Kancelaria Prawna sp.K are led by the 'excellent' Dr. Janusz Fiszer. This department offers support to its corporate, banking and financing colleagues but also has authentic standalone capabilities, dealing with contentious work concerning VAT, and personal and corporate income tax. Clients include Restaura Group, Raiffeisen Bank Polska and ING Real Estate Investment Management. A chunk of work involves the property market and new financial instruments requiring innovative techniques. One client declares: 'They cover all our needs and are coordinated in a proactive way'. Former Ernst &amp; Young tax manager Grzegorz Jukiel recently joined.</p>				

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Russia				
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2	2	4	Irina Dmitrieva	Irina Dmitrieva
Editorial				
<p>White &amp; Case LLC's tax practice boasts a number of <i>'very strong individuals'</i>, with Irina Dmitrieva receiving glowing feedback from clearly impressed clients. The team is very active in the tax structuring of real estate projects and financing, and also offers pre-IPO tax advice. It worked alongside Mark Polonisky's energy practice in advising Korea National Oil Corporation on tax issues relating to its joint venture with Rosneft, and advised Nordea Bank on the tax aspects of its \$395m sale of a 23.42% stake in International Moscow Bank to Bayerisch Hypo- und Vereinsbank. Other clients include Bombardier Transportation and Meindl Bank.</p>				

UK (Corporate Tax)				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
6	5	6	Peita Menon Neil Woodgate	Peita Menon Neil Woodgate
Editorial				
<p>With expertise in both national and cross-border finance and corporate transactions, White &amp; Case LLP's highlights included advising Italy's Ali SpA on its acquisition of Aga Foodservice Group's commercial foodservice equipment and bakery equipment business. Peita Menon and Neil Woodgate are recommended.</p>				

US (International Tax)				
Firm Ranking 2009	Firm Ranking 2008	Number of Tiers	Leading Individuals 2009	Leading Individuals 2008
3 (UP)	6	5	Brian Gleicher (NEW) William Dantzler (NEW) John Lillis Bruce Davis (NEW)	Edward Sawyer Lawrence Gragg Linda Carlisle John Lillis
Editorial				

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White & Case LLP's tax practice, its core in New York, claims an international element in 70% of instructions. The firm offers *'an efficient, first-class service'* to a solid following of multinational blue-chip corporates and financial institutions, with about a third of instructions coming directly to the tax group, and the balance linked to firm-wide transactional work. The Washington, DC office's international capability has been upgraded by the elevation of transfer-pricing specialist Brian Gleicher to partnership.

White & Case LLP was instructed in SSAB Svenskt Stål's acquisition of Ipsco, a deal that carries huge tax implications because of a Swedish company entering the US steel market via Canada. The firm also advised Royal Ahold on the disposal of US Foodservice to a private equity consortium that included KKR.

The most complex of the three, meanwhile, saw the firm act for Torm, of Denmark, in the joint acquisition, with Teekay Shipping, of OMI, a Connecticut-based shipping company. The tax complexities of the deal were exacerbated by the intention that the target would be broken up and divided between the joint purchasers. William Dantzer, in New York, led the tax teams in all the deals.

Global head of tax William Dantzer's experience impresses. Noted for being *'business-savvy'*, Dantzer is *'sceptical without being cynical'*, and he *'always finds the skeletons'*. In the same office, John Lillis is *'unbeatable, a real find'* for advice on the tax issues surrounding fund formation and private equity. In Washington, DC, the *'prompt and practical'* Bruce Davis is an excellent choice for the tax-efficient structuring of outbound investment.

White & Case LLP's international instructions emanate from clients including AIG, ConocoPhillips, Deutsche Bank, Coca-Cola, Harvest Partners, Hess, McKinsey, Maxxam, Mirant, Pitney Bowes, Quad-C, Starwood Capital, UBS and Visa.