

MAYER | BROWN

GLOBAL TRADE FINANCE

Capabilities



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Mayer Brown's team is noted for its broad banking & finance practice. The group has considerable experience of advising both lenders and borrowers across a diverse range of transactions. The practitioners are notably adept at handling issues with cross-border elements. Its team is renowned for its ability to provide counsel on acquisition financings, as well as debt restructuring.

CHAMBERS USA

INTRODUCTION

Mayer Brown offers a leading global trade finance platform with capabilities across a wide range of products. With offices across the United States, Latin America, Asia, Europe and the Middle East, our lawyers work together seamlessly to advise our clients across all geographies and time zones. We advise banks, funds, sponsors, commodity traders, corporates and fintech companies on complex domestic and cross-border trade finance transactions and projects.

We draw upon our tax, regulatory, restructuring, data privacy, technology and other specialist counsel where required. Our collaborative culture and seamless integration across practices and regions ensures that our clients receive the best of our knowledge and experience.

TRADE RECEIVABLES SECURITIZATION

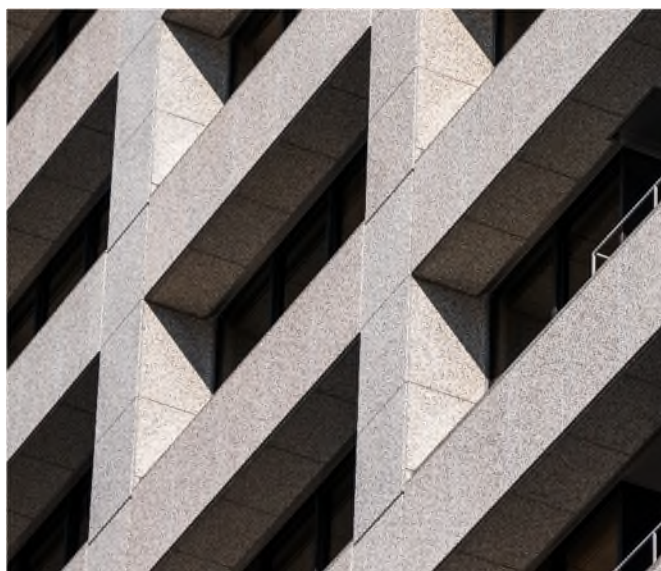
Mayer Brown has been a leader in the creation and expansion of the global trade receivables securitization market. With one of the strongest securitization teams in the Americas, Europe and Asia, we have securitized almost every conceivable asset type, and we have been at the forefront of developing new securitization structures amidst a changing global commercial, economic and regulatory landscape.

We have a deep understanding of the legal issues, the regulatory environment, reporting requirements, and the market dynamics of trade receivables securitizations across a number of trade sectors, including technology, transport, healthcare, commodities, chemicals and a variety of other industries, and we are increasingly advising clients in emerging sectors of trade finance and esoteric asset classes. With offices across the Americas, Europe, the Middle East and Asia, and a strong network of trusted third party law firms across over 100 jurisdictions, we are expert at navigating complex legal and regulatory frameworks, achieving true sale and off-balance sheet treatment and understanding local law nuances across the globe. We are unrivalled in our ability to efficiently manage local law workstreams in multiple jurisdictions and act as a single point of contact for clients, with a deep understanding of all aspects of multi-jurisdictional cross-border transactions.

Mayer Brown has been at the forefront in adapting traditional securitization true sale technology to other hybrid receivables purchase structures, including asset-based lending structures that incorporate securitization features and “securitization-lite” structures. Mayer Brown has particularly deep experience

advising on trade receivables securitizations designed to achieve off-balance sheet treatment under US GAAP and IFRS. We frequently advise clients with respect to trade receivables securitizations in connection with bankruptcy, workout and restructuring situations, including the use of trade receivables securitizations facilities as an alternative to traditional debtor-in-possession financing.

Finally, we have deep expertise in structuring EU and UK Securitization Regulation-compliant transactions, including ensuring compliance with the relevant transparency, reporting and risk-retention frameworks. In recent years we have ensured that, where commercially suitable, the ‘simple, transparent and standardized’ (STS) criteria has been applied and met in securitization transactions so that EU and UK securitizations have been verified STS-compatible. We have increasingly been assisting clients in ensuring that trade receivables securitizations include ESG criteria where relevant and appropriate.



EXPERIENCE

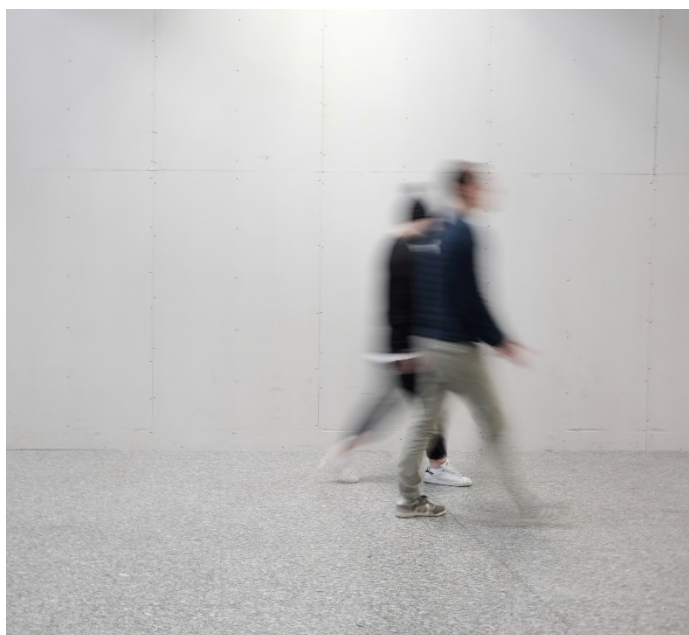
- Represented a major global bank in relation to a facility for the purchase of trade receivables originated by certain group companies of a leading technology manufacturing company in a number of European jurisdictions and Malaysia. The structure accommodates the securitization of receivables originated by group subsidiaries in France, Hungary, Malaysia, Poland and Scotland. This transaction is not only structured as a European-style true-sale transaction, but also complies with the requirements of the US GAAP true-sale analysis and involves bankruptcy-remote special-purposes entities in Ireland, the Netherlands and the Malaysian offshore financial center, Labuan. This was the first revolving securitization structure of its kind to receive a foreign exchange license by the Malaysian central bank, Bank Negara. It was also one of the first securitizations to be structured in the emerging markets of Hungary and Poland, despite the absence of specific securitization-enabling legislation in those jurisdictions.
- Represented a diversified global manufacturing company and its diversified global financial services subsidiary in two separate securitizations through a syndicate of banks and bank-administered commercial paper conduits of more than \$3 billion of trade receivables originated by more than 40 group businesses.
- Represented a global chemical company and certain of its subsidiaries in the structuring and restructuring of a €500 million trade receivables securitization program involving eight European countries and a separate \$1.1 billion two-tier conduit trade receivables securitization.
- Represented a syndicate of European and North American banks in a \$700 million global commodity securitization of a leading global agribusiness and food company listed on the NYSE, involving corporate originators in the US, Canada and more than 10 European jurisdictions. This deal has effectively replaced three local securitizations and five factoring facilities in North America and Europe and has recently been upsized and updated to: (i) be verified as meeting the 'simple, transparent and standardized' (STS) criteria; and (ii) include ESG benchmarks.
- Represented a major global bank in its capacity as administrative agent in a \$300 million cross-border securitization of merchant cash advance receivables originated by subsidiaries of a leading Ireland-based fintech company across the United States, Canada, Australia and Europe.
- Represented a major global bank in dozens of on- and off-balance sheet trade receivables securitizations, including the following:
 - a \$320 million securitization of trade receivables for a major television and motion picture distribution company;
 - a \$1 billion syndicated trade receivables securitization for a major oil exploration, production and refining company. This transaction was designed so that the funding for the originator could be in the form of either cash or trade letters of credit; and
 - a \$1.3 billion securitization of trade receivables for a leading telecommunications company that received off-balance sheet treatment.

- Represented a US chemical company on the restructuring and extension of its pan-European €500 million trade receivables securitization program arranged by French and English global financial institutions.
- Represented a US logistics company on the setting-up and following-up restructuring of its €250 million off-balance sheet trade receivables securitization program arranged by two global French financial institutions and relating to the trade receivables originated by its French and English affiliates.
- Represented a French cleaning group in the structuring and setting-up of a €200 million trade receivables securitization program arranged by a French credit institution relating to the trade receivables originated by such group.

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Mayer Brown has been exceptional at handling complex situations and providing solutions.

CHAMBERS USA



RECEIVABLES PURCHASE

Mayer Brown has one of the world's leading receivables finance practices and represents the trade finance groups of many of the world's largest banks, as well as a wide range of financiers, fintechs, issuers and originators. We regularly advise clients on some of the most complex transactions involving traditional factoring, invoice discounting, forfaiting and other similar products. Complemented by our world-class trade receivables securitization practice and our extensive experience in asset-based lending, we have often assisted clients in implementing a receivables purchase solution alongside a borrower's more traditional loan facility or receivables securitization.

With offices across the Americas, Europe, the Middle East and Asia and a strong network of trusted third party law firms across over 100 jurisdictions, we are expert at navigating complex legal and regulatory frameworks, achieving true sale and off-balance sheet treatment and understanding local law nuances across the globe. We have particular experience advising on the structuring, documentation and implementation of newly created programs around the world.

Showing the strength of our global platform and correspondent law firm network, we have acted as lead counsel on transactions involving over 110 jurisdictions and conducted global receivables purchase legal due diligence projects across 80+ jurisdictions. We are unrivalled in our ability to efficiently manage local law workstreams in multiple jurisdictions and act as a single point of contact for clients, with a deep understanding of all aspects of a multi-jurisdictional transaction or project, including:

- Limited recourse and non-recourse factoring models
- True sale and perfection issues including rights of setoff
- On/off-balance sheet treatment
- Insolvency and distress scenarios
- Data protection and integrity issues
- Licensing and approval issues
- Foreign exchange, payment and currency control issues
- Environmental, Social and Governance issues, including margin incentivization, modern slavery and business human rights
- Credit insurance; CRR
- Cross-border tax issues, including withholding, VAT and other transfer taxes and permanent establishment issues
- Electronic signature, click-wrap and related issues
- Anti-money laundering, anti-bribery and corruption and anti-trust issues
- Economic and trade sanctions



EXPERIENCE

- Represented a global chemicals company and its affiliates in India, Saudi Arabia, South Africa, Switzerland and the UAE in a \$350 million receivables purchase facility arranged by a major global bank.
- Represented several major global banks in designing and/or streamlining market-appropriate documentation for use in various receivables purchase-based product offerings.
- Represented a major global bank in a \$1.55 billion receivables purchase facility for a technology services company.
- Represented a major global bank in a \$1.66 billion receivables purchase facility for a global pharmaceuticals company.
- Represented a major global bank in a \$3 billion cross-border receivables purchase facility for a multinational technology company in over 25 jurisdictions.
- Represented a diversified global manufacturing company in monetizing accounts receivable subject to excess concentration limits in its existing trade receivables securitization program
- Represented a diversified global financial services company in monetizing large volumes of accounts receivable originated by its affiliated operating businesses.
- Represented the UK and French finance arms of a global diversified industrial group in the structuring of combined invoice discounting and factoring facilities to European members of a UK packaging company.
- Represented a major global bank in a \$285 million receivables purchase facility for a global chemicals company.
- Represented a major global bank in a \$500 million receivables purchase facility for a global manufacturer of display technology.
- Represented a major global bank in a £110 million receivables purchase facility for a telecommunications company.
- Represented a major global bank in a \$350 million receivables purchase facility for a global fuel distribution company.
- Represented a major global bank in a \$1.6 billion receivables purchase facility for an infrastructure services company in approximately 26 jurisdictions.
- Represented a major global bank in a \$5 billion receivables purchase facility for various affiliated technology corporations in approximately 70 jurisdictions.
- Represented a major global bank in a \$900 million receivables purchase facility for a global pharmaceuticals company.
- Represented a major global bank in the structuring of a €600 million factoring facility for the French, Spanish and Portuguese members of an international computer group.
- Represented a global construction materials conglomerate in a €600 million receivables purchase facility arranged by a Dutch financial institution.
- Represented a global metals company in a €90 million pan-European receivables purchase facility arranged by a Dutch financial institution.
- Represented a major global bank in monetizing trade receivables subject to excess concentration limits in multiple trade receivables securitization programs.
- Represented a major global bank in a \$500 million receivables purchase facility for a global defense contractor involving multiple high-value government contracts.

- Represented a major global bank in a \$500 million receivables purchase facility for an American technology company involving software service contracts.
- Represented a US supply chain company, as parent guarantor, in (i) terminating a €200 million trade receivables securitization arranged by two French credit institutions and (ii) refinancing such program through a new €200 million receivables financing facility arranged by major French financial institution, in each case, relating to the trade receivables originated by its French, UK, Spanish and Dutch affiliates.
- Represented French and German factoring houses on the structuring of several pan-European off-balance sheet and/or non-recourse receivables financing facilities to industrial or commercial groups.



PAYABLES FINANCE

Mayer Brown has one of the world's leading payables finance (aka confirmed payables, supply chain finance and reverse discounting to name a few) practices and represents the trade finance groups of many of the world's largest banks, as well as a wide range of financiers, fintechs, issuers and originators. Working together, lawyers from the firm's Banking & Finance, Financial Services Regulatory & Enforcement, Intellectual Property and cross-border Tax practices, among others, assist clients with the complex banking, security, regulatory, IP, accounting and tax issues associated with the cross-jurisdictional nature of a payables financing. We have extensive experience working on payables finance solutions which, in the current financial and regulatory environment, are increasingly useful tools for companies looking to improve cash efficiencies and optimize their supply chains and financial institutions looking to create structures with low capital allocations and few funding commitments.

We have experience working with virtually all of the electronic web-based payables finance programs offered by banks and third-party providers that are frequently used by major companies to organize their vendor payment process. We are fluent in the related program documentation and financing arrangements and how these interface with the supporting electronic platforms, and we are entrusted by many of our clients with the responsibility of developing their standard program documentation and acting on their most challenging and technical transactions.

With offices across the Americas, Europe, the Middle East and Asia, and strong network of trusted third party law firms across over 100 jurisdictions, we are expert at navigating complex

legal and regulatory frameworks, achieving true sale and off-balance sheet treatment and understanding local law nuances across the globe. Showing the strength of our global platform and correspondent law firm network, we have worked on transactions involving over 110 jurisdictions and conducted global payables finance legal due diligence projects across 80+ jurisdictions. We are unrivalled in our ability to efficiently manage local law workstreams in multiple jurisdictions and act as a single point of contact for clients, with a deep understanding of all aspects of a multi-jurisdictional transaction or project. This experience gives us the insight to solve the issues relevant to a payables finance transaction, including:

- Reverse factoring models
- Payment agency models
- Independent and irrevocable payment undertakings
- Insolvency and distress scenarios
- Dynamic discounting
- Drafts and bills of exchange discounting
- True sale and perfection issues including rights of setoff
- On/off-balance sheet treatment
- Data protection and integrity issues
- Licensing and approval issues
- Foreign exchange, payment and currency control issues
- Environmental, Social and Governance issues, including margin incentivization, modern slavery and business human rights
- Credit insurance; CRR
- Cross-border tax issues, including withholding, VAT and other transfer taxes and permanent establishment issues

- Electronic signature, click-wrap and related issues
- Platform terms
- Anti-money laundering, anti-bribery and corruption and anti-trust issues
- Economic and trade sanctions
- Supplier corporate diligence and onboarding


EXPERIENCE

- Advising a leading insurance company in negotiating the first transaction in which a major regulated American insurance company will be permitted to participate, as an investor, in the supply chain finance market.
- Advising a major global bank in documenting and supporting a large supply chain finance program for the suppliers of a large multinational manufacturing company.
- Advising a major global bank in a cross-border supply chain program in which we, on behalf of our client, negotiated technology and receivables purchase contract forms with reference to local law requirements in other jurisdictions.
- Advising one of the largest manufacturing companies in the world in a cross-border supply chain program for its suppliers. We evaluated proposals from over a dozen potential partners and assisted the client in the development of negotiation of receivables purchase, payment services, technology and other contracts to be used by the parties.
- Advising a major global bank in relation to the development of standard supply chain documentation in the United Kingdom.
- Advising a multilateral financial institution in a multi-jurisdiction, cross-border supply chain finance program with emphasis on developing countries without extensive supply chains or vendor liquidity. The program includes

multiple web-based vendor platforms and has involved consideration of receivables in Brazil, Bangladesh, Pakistan, India, Vietnam, Turkey, China, Indonesia, Sri Lanka, Cambodia, Jordan, Egypt and Mexico.

- Advising various global banks regarding their participation in a number of supply chain finance programs.
- Advising a major global bank in relation to the development of its dynamic discounting documentation in the United States and United Kingdom.
- Advising a major global bank in the negotiation of platform and asset-level agreements with four different supply chain finance technology platforms on both a white-label and a co-branded basis.
- Advising a UK commercial bank regarding the creation of approved invoice discounting documents for use by the bank's branches in the United Kingdom, the United States and Hong Kong. This was a buyer-led program to be offered to blue chip corporates using the bank's supply chain finance online platform.
- Advising a major global bank in a two-year project coordinating a 65+ country jurisdictional survey and the creation of form documentation for the client's global supply chain finance group.
- Advising a global manufacturing company in the structuring, negotiation and documentation of a highly bespoke, buyer-centric payables solution to be utilized by the client's purchasing subsidiaries throughout the world.
- Represented a leading PRC bank in relation to updating and regionalizing its transaction banking documentation, including receivables and payables programs across ten Asian jurisdictions.

- Representing a global asset manager and private equity fund in the distressed acquisition and post-insolvency financing of a European-based independent supply chain finance provider.
- Representing the asset management unit of a major global bank in the creation of a global supply chain finance-focused investment fund including fund formation, investor disclosure, fund-level financing and asset-level investments.
- Represented a major French financial institution on the structuring and drafting of its French/English law model form documentation relating to its French/English supply chain finance transactions.



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*Very capable and diverse team with great
response times and knowledgeable of complex
sophisticated issues.*

LEGAL 500

ASSET-BASED LENDING

Mayer Brown's global Asset-Based Lending (ABL) team operates from offices throughout the United States, the United Kingdom, continental Europe and Asia. We are widely regarded as the market-leading ABL practice in Europe, with a strong track-record of acting on high-value, complex, multi-jurisdictional deals, involving all of the key jurisdictions for asset based lenders. We have been ranked Tier 1 in *Legal 500's* asset-based lending guide for the last 9 years, since inception of the category. We operate on a fully integrated basis between Mayer Brown offices, and, where we do not have a local office, we have invested time in developing excellent relationships with experienced ABL local counsel.

Our international network of offices and affiliates enables us to work seamlessly to structure, negotiate and close complex domestic and cross-border ABL transactions. Our global experience means that we are experts in the issues surrounding the granting and perfection of security interests, cross-guarantees, structuring of borrowing bases and recoveries in the many jurisdictions in which asset-based financiers operate. We are unrivalled in our ability to efficiently manage local law workstreams in multiple jurisdictions and act as a single point of contact for clients.

We are particularly well-known for being at the forefront of innovation in the market by developing and implementing new ABL structures, designed to accommodate the specific requirements of our clients and their customers and the jurisdictions in which they operate.

We provide true start-to-finish ABL capability from inception to implementation and, in conjunction with our bankruptcy and insolvency colleagues,

through any reorganization, liquidation or workout.

Our lawyers are widely regarded as thought leaders to the sector. Members of our team are active participants in the Secured Finance Network (SFNet), UK Finance and other similar bodies.

We have particular experience with respect to:

- Borrowing base evaluations and cross-border transaction structuring (including the use of intra-group warehousing structures and facility tranching where local licensing and/or regulatory restrictions are impediments to lending)
- Fraudulent conveyance/financial assistance risk mitigation
- Complex intercreditor arrangements, including split collateral pools and multi-lien and crossing lien structures
- Collateral trust and sales agency structures
- Debtor-in-possession, post-petition financings, secured party sales and alternate exit mechanisms



EXPERIENCE

- Represented a leading global financial institution in relation to a \$4 billion syndicated cross-border ABL credit facility for a global information technology provider, involving 16 jurisdictions.
- Represented a leading global financial institution in relation to a £375 million syndicated ABL credit facility made available to a private equity sponsor to finance its acquisition of a pharmaceuticals business.
- Represented a leading global financial institution in relation to a \$250 million syndicated cross-border ABL credit facility as part of a complex capital structure for a global banking and retail payment solutions provider, involving 10 jurisdictions.
- Represented a leading global financial institution in relation to a \$800 million borrowing base credit facility for a UK debt solutions provider.
- Represented a global workforce solutions provider in relation to a \$125 million cross-border ABL credit facility made available by a leading global financial institution.
- Represented two leading private investment funds in relation to a €40 million ABL credit facility made available to a leading German clothing retailer.
- Represented a leading global financial institution in relation to the second stage of a cross-border secured €150 million back-to-back receivables financing facility provided to European members of a leading invoice financing company.
- Represented a leading global financial institution as agent, in a \$400 million syndicated revolving ABL credit facility for a technology manufacturing company.
- Represented a leading global financial institution, as agent in a \$750 million syndicated revolving ABL credit facility for a diversified financial services company.
- Represented a leading investment bank, as lender and agent, in a \$400 million asset-based revolving credit facility to a chemicals manufacturing company and certain of its subsidiaries.
- Represented a global manufacturing company in a €150 million off-balance sheet inventory financing involving large-ticket consumer goods to be distributed throughout the EU.
- Represented a leading global financial institution as the agent and arranger of two related financings to different arms of a chemicals company in Germany, the United Kingdom and the Netherlands.
- Represented a leading global financial institution as the agent and arranger of a 17-jurisdiction receivables and inventory-secured ABL facility across Europe and Asia for an automotive battery manufacturer. The facility was provided to a debtor and debtor-in-possession under Chapter 11 of the US Bankruptcy Code.
- Represented a leading global financial institution as the agent and arranger of a European ABL facility to a chemicals distribution company with operations in the United Kingdom, Belgium, the Netherlands, Germany, Switzerland, France, Spain and Ireland.

INVENTORY MONETIZATION

Mayer Brown is a leader in the creation and negotiation of inventory monetization programs. We have in recent years advised on the creation of a number of pioneering off-balance sheet inventory structures including the leading inventory monetization platform in the market today. Our lawyers are well versed in all structures in use today including (i) just in time (inventory hold) programs, (ii) flash title (term extension programs), (iii) repurchase programs and (iv) various combinations of the foregoing. Our team has particular expertise advising large financial institutions on the evaluation, structuring, negotiation and maintenance of these programs including with respect to:

- Commercial contract review/negotiation
- Joint venture, servicing and referral arrangements
- Special purpose entity issues
- Loan facilities
- Receivables purchase facilities
- Letters of credit and other credit support
- Inventory security and enforcement matters
- Foreign exchange, payment and currency control issues
- Insurance
- Tax
- Insolvency and other distress scenarios.

EXPERIENCE

- Represented a large global auto manufacturer in an off-balance sheet inventory financing of a large quantity of unsold vehicles in Europe.
- Represented a large global bank in a multi-year effort to structure, negotiate and document a first-of-its-kind referral, servicing and financing relationship with a private equity-sponsored vehicle to provide inventory-based working capital solutions to large corporates. We have also advised this same client with respect to over a dozen transactions using this vehicle with individual transaction sizes up to \$6 billion.
- Represented a large global bank in financing a \$500 million off-balance sheet just-in-time inventory program sponsored by a U.S. based global logistics company.
- Represented a large global bank, as agent for a syndicate of lenders, in financing a \$2 billion off-balance sheet just-in-time inventory program for a U.S. based global technology company.
- Represented a large global bank in financing a number of off-balance sheet inventory transactions for several mid-market manufacturers in the US and Europe.
- Represented a European based trading company creating documentation and conducting jurisdiction specific due diligence in order to deploy various inventory monetization solutions.

STRUCTURED TRADE & COMMODITY FINANCE

Our Structured Trade & Commodity Finance team operates from offices throughout the United States, the United Kingdom, continental Europe, Latin America, Asia and the Middle East. We have a truly global platform, yet we also have an in-depth understanding of local nuances, as well as product and sector specific knowledge. We have particular expertise in oil and gas (including LNG), critical minerals and agricultural commodities.

We advise banks, ECAs, multilateral banks, commodity houses, borrowers, issuers, trading companies, integrated energy companies, insurers and rating agencies on the structuring of sophisticated trade and commodity finance structures in developed, developing and emerging markets, including on:

- Bilateral and syndicated facilities
- Borrowing base facilities
- Reserve base facilities
- Prepayment financings
- Pre-export financings
- Commodity derivatives
- Security over warehoused, in-transit or delivered physical commodities
- Security over trade instruments including receivables, goods, documents of title, bills of lading and letters of indemnity

EXPORT CREDIT AGENCY (ECA) FINANCE

Our export and agency finance team advise on financings involving export credit agencies (ECAs), development finance institutions (DFIs), international financial institutions (IFIs) and

multilateral development banks (MDBs). We act for banks, borrowers, sponsors and agencies on the full range of financings involving such agencies, including blended finance, debt capital markets, export finance (tied and untied), project finance and sovereign loans.

We can help our clients navigate complex legal and regulatory frameworks, advising them on the eligibility of certain guarantee and insurance products and understanding local law nuances across the globe.

TRADE INSTRUMENTS AND PRODUCTS

Mayer Brown has experience in all manner of traditional trade finance instruments and products, including the structuring of sophisticated structured trade finance transactions, uncommitted and committed trade loan and documentary credit facilities (including commercial letters of credit, standby letters of credit and bank guarantees and issues arising out of the ICC Rules, including the Uniform Customs and Practice for Documentary Credits, International Standby Practices, Uniform Rules for Demand Guarantees and Uniform Rules for Collections), bills of exchange and drafts, trust receipts, security over goods and documents, syndication of letters of credit (direct and by way of sub-participation), pre-export facilities and buyer and supplier credits. Our global practice enables us to offer our clients pure, technical trade finance advice as well as advising in relation to local law issues and mitigating and managing risks to meet their international business needs.

RISK DISTRIBUTION & SYNDICATION

Mayer Brown has extensive experience with advising originators of trade finance assets in relation to distributing credit risk in those assets to participants and investors whether through master participation agreements (including New York law participations) and master sale and purchase agreements or, utilizing our Trade Receivables Securitization experience, via more structured solutions involving SPEs. Together with our Financial Services Regulatory & Enforcement practice, we also advise banks with reviewing credit insurance policies and guarantees when they are seeking to obtain capital relief in respect of their trade finance assets under the Capital Requirements Regulation (CRR).

On the other hand, we also regularly advise participants and investors looking to invest in trade finance assets whether originated by traditional trade finance banks, funds or through electronic web-based payables finance programs, and we have experience working with virtually all of the electronic web-based payables finance programs offered by banks and third-party providers that are frequently used by major companies to organize their vendor payment process. We are fluent in the related program documentation and financing arrangements and how these interface with the supporting electronic platforms and can therefore efficiently identify risks and mitigants in these structures.

We are well versed on BAFT's standard form master participation agreements (both New York law and English law) as well as the proprietary documents used by various leading market participants. Memberships of these trade associations provides us the platform to be an active advocate to shape policy and stay abreast of the continued evolution of regulation and changes to the industry.



FULL-SERVICE CAPABILITIES

Our global practice also draws upon a broad spectrum of sector-specific teams who practice across a breadth of disciplines.

TAX

Our Tax practice covers every aspect of corporate, partnership and individual taxation in the Americas, Asia and Europe, including taxation of cross-border transactions and state and local issues. Work handled by this group includes transactions, consulting and planning, audits, administrative appeals and litigation, transfer pricing and government relations. We are consistently ranked in the top tier by both *Legal 500 US* and *Chambers USA*, and our lawyers are routinely recognized as leaders in their field.

RESTRUCTURING

Our Restructuring practice has lawyers operating in jurisdictions across the Americas, Asia and Europe. This extensive coverage means we are able to provide comprehensive assistance to clients around the world.

We represent corporate debtors, company directors, lenders (throughout the capital structure), bondholders, liquidators, receivers, administrators, trustees, debtor-in-possession (DIP) loan providers, insurers, pension-fund trustees, special servicers and landlords on all aspects of restructuring, bankruptcy and insolvency.

Our experience in a broad array of industries allows us to quickly identify the proper context for the business and legal issues that can arise during the course of an out-of-court restructuring or in-court insolvency proceeding. This experience extends to such diverse industries as airlines, automotive, construction, energy/natural

resources, financial services, gaming/gambling, health care, hospitality, manufacturing, real estate, retail, structured finance, telecommunications and transportation.

FINANCIAL SERVICES REGULATORY & ENFORCEMENT

Our Financial Services Regulatory & Enforcement practice offers the full range of regulatory, enforcement, litigation, transactional and policy capabilities needed in order to comprehensively address issues facing the financial sector around the world.

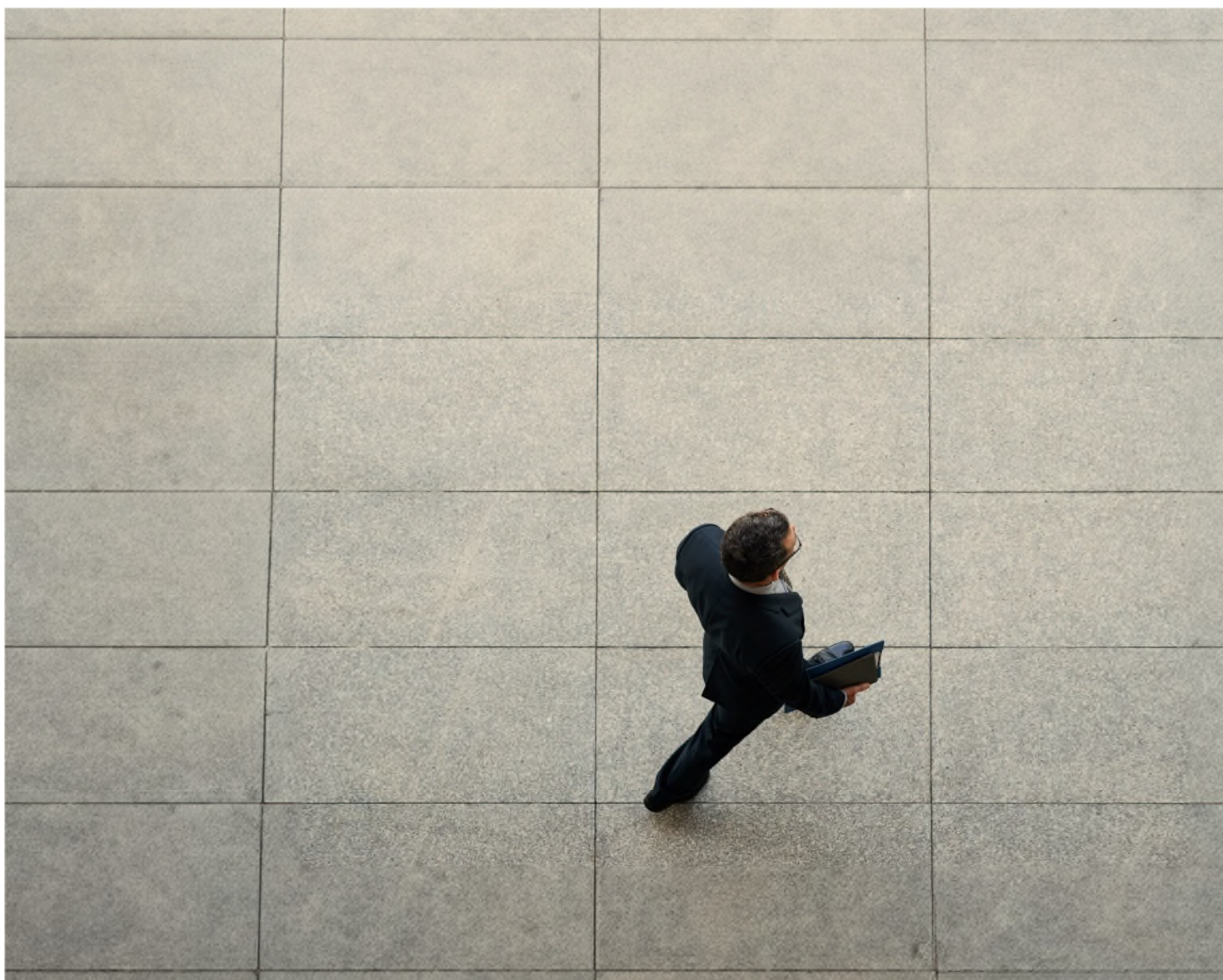
We provide regulatory advice to financial services firms and their non-financial counterparties on the application, review and compliance requirements that they face regionally, nationally and internationally. Our counseling activities extend across the spectrum of financial institutions, as well as business and product lines, and cover such areas as governance and oversight; structural and organizational requirements; domestic and international financial reporting and regulatory capital standards; corporate governance, regulatory applications and conflicts of interest; new product development; lending limits and quantitative activity standards; regulatory examinations and inspections; and insolvency/dissolution matters.

Our lawyers also continually monitor critical industry developments and regularly lecture on complex regulatory compliance issues, including those related to the Dodd-Frank Wall Street Reform and Consumer Protection Act in the United States, and ongoing regulatory reform legislation in the European Union.

TECHNOLOGY TRANSACTIONS

Mayer Brown's Technology Transactions practice is at the forefront of helping our clients navigate challenging issues in technology, business process outsourcing and sourcing. We work with our clients to strategically capture the most value from their third-party relationships while helping to mitigate third-party risks. Our depth in technology, sourcing, privacy and security, combined with our firm's more than 100-year expertise in representing bank clients, makes for an unparalleled sourcing team for banks and financial institution clients.

Our team has represented clients in some of the largest and most complex IT and outsourcing transactions. For example, we have advised banks and other financial institutions on more than 50 sourcing transactions, including emerging technologies like cloud and business process outsourcing transactions involving finance and accounting, human resources, procurement, Know-Your-Customer requirements, clearing, custody and trade systems and processes, analytics, market surveillance, web-based tools, and customer-facing and other back-office processes.



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The group's deep expertise and familiarity with the market is very valuable in providing advice on a broad range of transactions.

CHAMBERS USA

TALK TO US



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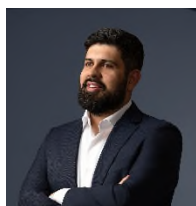
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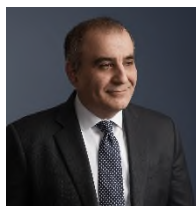
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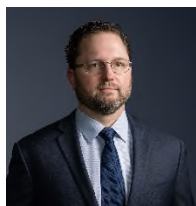
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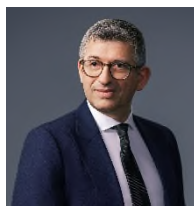
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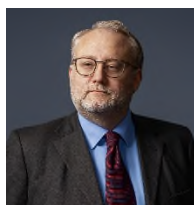
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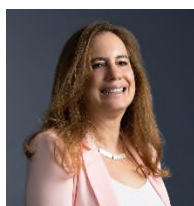
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