



OUR EXPERIENCE

Noriega + Escobedo is one of the leading law firms in Mexico and has been in practice since 1934, offering a wide range of legal services to both Mexican and foreign clients.

Noriega + Escobedo's long tradition has not prevented our firm from evolving or being at the forefront in all the fields of legal practice relating to the business activities of our clients.

We are proud of the role we have played in opening up the Mexican economy to the world by acting as a driving force regarding foreign investment and privatization processes in Mexico, and for acting as legal counselors to numerous federal and local governmental agencies. We have also played a leading role in the negotiation and implementation of private joint-venture investments, mergers and acquisitions in various sectors of the economy; and have participated in the drafting of bills and in the application of laws and regulations involving all the industrial and economic sectors of the country.

Noriega + Escobedo has at all times had a distinguished legal team of professionals, each one with ample experience in his or her field, many of them having completed studies at the postgraduate level and being involved in academic activities at the main universities of the country.

Our firm's involvement with the most transcendental national matters has been a constant attraction for many of the most prestigious and recognized Mexican attorneys who have also held prominent political, academic or judiciary positions.



AREAS OF PRACTICE

FOREIGN TRADE

In the area of foreign trade Noriega + Escobedo offers its clients the best legal advice in the field, particularly in customs matters and administrative processes regarding compliance with the provisions issued by the competent authorities, mainly the Mexican Ministry of Finance and Public Credit, Tax Administration Service, and the Ministry of the Economy. Due to the dynamic nature of international trade, the wide range of free-trade agreements signed by Mexico and NAFTA in particular, there is an ever increasing number of foreign companies with ties to the Mexican market and its import and export sectors, and to that extent we have in-depth foreign trade legal experience.

ECONOMIC COMPETITION

Noriega + Escobedo has specialized, from the very creation of the Federal Commission of Economic Competition, in providing counsel to various companies for them to comply with the laws governing monopolistic practices, concentrations and free market access. It has defended its clients' interests before this Commission and in the federal courts in cases involving investigation proceedings and the imposition of sanctions.

We have acted as counsel to major soft-drink companies in investigation proceedings relating to monopolistic practices and in matters regarding concentrations for companies doing business in the entertainment sector.



CORPORATE

Noriega + Escobedo has ample and far-reaching experience in corporate law, including company incorporation, trusts, mergers and acquisitions, dissolution and liquidation, insolvency and bankruptcy, review agreements, labor counseling, environmental drafting of matters. e-commerce, social security issues, as well as in the drafting of stockholders and board meetings, powers of attorney and all matters relating to corporate life.

The list of our clients throughout the life of our firm is very long and many times our partners and associates have been appointed as members or secretaries of our clients' board of directors due to our solid legal knowledge of corporate matters.

ENERGY

Our firm engages in counseling companies that provide services in the gas, wind and oil energy sectors, whether in obtaining the authorizations and permits required by Mexican laws or in the acquisition of companies or assets in the sector. Our firm has advised diverse companies which currently hold title to concessions or were contractors in the energy generation markets in Mexico.

We have provided legal support to many companies entering into bidding processes to obtain permits for the distribution of natural gas in various regions of the country, and also in the negotiation and drafting of the joint investment instruments required to implement such projects.

FINANCE

In this area our firm has focused on the creation of financing facilities for projects involving the incorporation of new companies, as well as in the start-up and operation of large-scale projects for both the public and the private sectors.

Our experience in this field covers the areas of financial structuring, securitization, investment funds, capital markets and financial services.



TAXES AND TAXATION

We provide our clients counsel in tax matters relating to the execution of domestic and international transactions and in tax-related litigation before the Mexican Supreme Court, and at the trial and appellate levels. Moreover, we provide all support they require in regard to proper taxation of the income tax, the value added tax, the flat rate business tax, property taxes and the tax on the acquisition of real estate, among others.

We have counseled our clients in such diverse areas as tax audits, tax refunds and criteria confirmation, among others. Due to the wide range of our corporate expertise, our firm includes tax counseling together with all other corporate services, thus ensuring that our clients have the best options available.

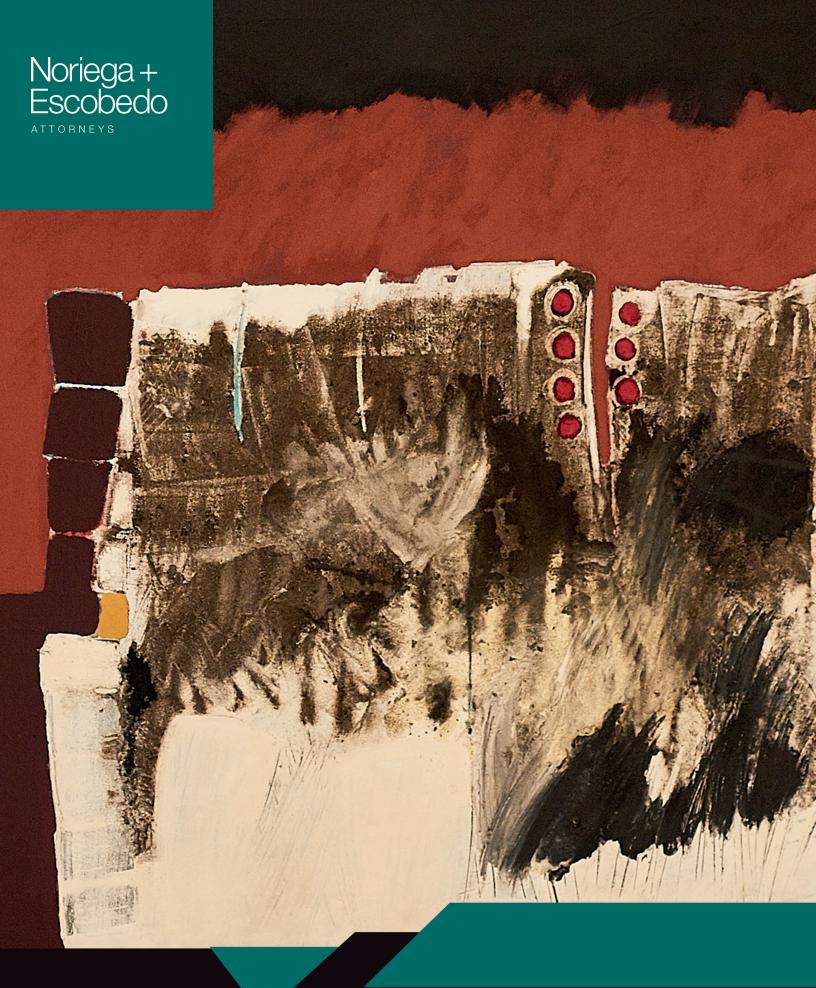
INFRASTRUCTURE

As regards infrastructure, our experience covers the design and implementation of various infrastructure projects at the federal, state and municipal level, and we have counseled many public entities in the analysis required for the projects.

Our activity in this area includes any type of public-private partnerships including PPPs, BOTs and BRTSs among others.

We have acted as legal counsel to a Mexican bank for development, the Banco Nacional de Obras y Servicios Públicos and to the Fondo Nacional de Infrastructura involving various large-scale infrastructure projects of considerable social impact, requiring large amounts of financial resources.

Noriega + Escobedo has designed public-private schemes and joint ventures in practically all infrastructure sectors of the country, for water treatment plants, landfills and the disposal of urban solid wastes, wind farms, tourist resort developments and sustainable housing projects, telecommunications, as well as in the development of the Mexican road and highway system.



FOREIGN INVESTMENT

Our foreign investment area is in charge of designing the most suitable legal schemes to implement foreign investment participation in the different sectors of economic activity in Mexico, giving consideration to the prohibitions and restrictions imposed by international and domestic bodies of law.

We have ample experience in the establishment of companies with foreign investment, neutral investment mechanisms as well as in trusts for the acquisition of real estate in restricted zones.

CIVIL, COMMERCIAL AND ADMINISTRATIVE LITIGATION

Our firm focuses on defending our clients' interests before the judiciary and administrative authorities in civil, commercial and administrative actions by making use of all available defenses among which the amparo actions for constitutional relief and actions for annulment should be mentioned. We also represent our clients before all types of governmental entities and agencies, including consumer protection issues.

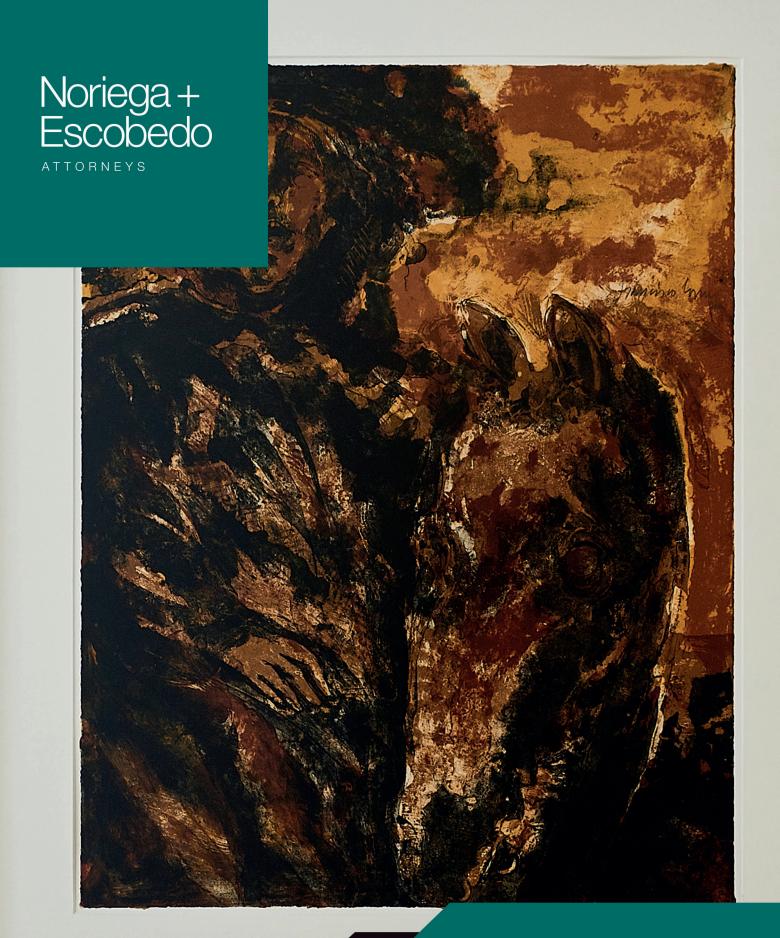
ALTERNATIVE MEANS FOR DISPUTE SETTLEMENT

This area, which relates to our litigation area, is in charge of settling all kinds of disputes through mediation, conciliation and commercial arbitration at both the domestic and international levels.

Our attorneys have represented Mexico at different international arbitration forums.

IMMIGRATION

Frequently the top executives of our clients are foreigners that require advice in all matters concerning their legal entry and permanence in Mexico. Our services include obtaining the work-permits and visas required, including any renewals and undertaking any other immigration processing.





INTELLECTUAL PROPERTY

Noriega + Escobedo has one of the best and topmost intellectual property attorneys in Mexico at the head of its intellectual property department. Our firm offers its clients counsel in the drafting of license agreements, the assignment of copyrights, negotiations to settle actions relating to intellectual property and also coordinates the filing of administrative actions and all types of processing before the Mexican Intellectual Property Institute and the National Institute of Authors' Rights.

INSURANCE

Our firm has specialized throughout the years in providing legal counsel to various Mexican and international insurance and reinsurance companies, lending the advice and support required to comply with the diverse and complex regulatory laws applicable to insurance.

Our services include support in the drafting and analysis of insurance and reinsurance agreements.

INTERNATIONAL LAW

Noriega + Escobedo has professionals with ample experience and practice in international law matters, having extensive knowledge of international treaties, particularly those relating to free trade and reciprocal protection of foreign investment. As a result, our firm is able to provide comprehensive legal counseling to clients for whom in-depth knowledge of international laws is a top-most priority.





SOME OF OUR CLIENTS

- Banco del Bajio, S.A. (Institución de Banca Múltiple)
- Fondo Nacional de Infraestructura (FONADIN)
- VISF
- Banco Nacional de Obras y Servicios Públicos (BANOBRAS)
- Codere
- Dupont
- Hannover-re
- Sulzer
- Atlas Copco
- .be
- Canada
- Computer Associates
- Eads
- Limusa
- Pepsi
- Scania
- Afore Banamex
- Bridgestone
- CANIFARMA
- Daewoo
- Evercore
- Schindler
- Trimarine
- Bank of America
- Giesecke + Devrient (GD)
- MSIG
- Secretaría de Comunicaciones y Transportes (SCT)
- United States Steel

Noriega + Escobedo

ATTORNEYS

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