C/M/S/Bureau Francis Lefebvre

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Subject CMS Bureau Francis Lefebvre elects seven new partners

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Taxation/VAT: Gaëtan Berger-Picq. aged 36, lawyer admitted to the Hauts-de-Seine Bar Association, joined CMS Bureau Francis Lefebvre in 1997. He advises clients on all VAT matters and particularly focuses on real estate issues. He has a post-graduate diploma in business law and taxation (specialisation in EU law). He is a lecturer at the University of Panthéon-Sorbonne Paris I. He has written many articles and regularly speaks at conferences and seminars covering various aspects of VAT.

Taxation/VAT: <u>Henri Bitar</u>, aged 39, lawyer admitted to the Hauts de Seine Bar Association, joined CMS Bureau Francis Lefebvre in 1999. He previously worked for Price Waterhouse Coopers (Landwell), where he started his career (1995 - 1998). He specialises in international VAT. He has a post-graduate diploma from the University of Montpellier I and a diploma in business law, taxation and economic law. He is a lecturer at the Universities of Montpellier I, Rennes and Paris II Assas. He is a member of the VAT Club, which is comprised of VAT specialists from all European countries.

Taxation: <u>Jean-Philippe Bidegainberry</u>, aged 36, lawyer admitted to the Hauts-de-Seine Bar Association, joined CMS Bureau Francis Lefebvre in 1997. He specialises in direct taxation and covers all matters relating to corporate taxation and advises French and international groups mainly regarding tax integration, mergers and acquisitions, tax inspections and litigation issues. He also advises executives and directors regarding assets. He is a lecturer at ESSEC (corporate taxation) and the University of Paris X Nanterre (international taxation). He speaks during conferences relating to direct taxation and regularly gives professional training mainly on complex tax integration matters.

He has a master's in business law and a post-graduate diploma in business law and taxation from the University of Paris I - Panthéon Sorbonne. He was previously a conference secretary and has been a member of the Hauts-de-Seine Bar Association's governing body since 2005.

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Taxation: <u>Luc Jaillais</u>, aged 42, lawyer admitted to the Hauts-de-Seine Bar Association, joined CMS Bureau Francis Lefebvre's Taxation Department in 1991. He specialises in direct taxation and covers all matters relating to the taxation of companies and assets. He has a post-graduatre diploma in business law from the University of Paris II Assas (1989) and a specialised diploma in tax law. He is a founding member of the Circle of Tax Advisors and is a lecturer at the National College of Commerce in Paris.

International taxation/Transfer pricing/Valuation: <u>Arnaud Le Boulanger</u>, aged 39, joined CMS Bureau Francis Lefebvre in 2003 to hold the created position as Head Economist as a specialist on transfer pricing and company valuation matters. He is a lawyer admitted to the Hauts-de-Seine Bar Association since 2006. He previously managed a team of economists at HSD Ernst & Young (1999 - 2003) and Deloitte & Touche (1995 - 1999), where he started as an auditor (1993 - 1995). He has an engineering diploma from the National College of Aeronautics and Space (1991) and an International MBA from the National College of Civil Engineering (1992-1993). Arnaud Le Boulanger speaks regularly during conferences in France and abroad and has written many articles in specialised publications relating to his area of expertise.

Employment law: Bertrand Loubeyre, aged 38, lawyer admitted to the Hauts-de-Seine Bar Association, joined the Employment Law Department of CMS Bureau Francis Lefebvre in 1999. He specialises in employment and social security law. In particular, he deals with transactions involving mainly senior directors, individual and collective employment disputes and criminal law in the workplace. He has a post-graduate diploma in employment relations law and a degree in European and international comparative employment law from the University of Montpellier I. He is a lecturer at the University Paris II Assas and the Regional Professional Training Centre for Lawyers in Versailles.

Competition law/Economic law/Customs: Nathalie Pétrignet-Lejuez, aged 44, lawyer admitted to the Hauts-de-Seine Bar Association, joined CMS Bureau Francis Lefebvre in 1989. She specialises in competition law, economic law and customs law. In particular, she deals with matters relating to companies' commercial policies, laws in relation to agreements in restraint of trade and abuse of a dominant position by mainly monitoring the progress of litigation with national and EU competition authorities, restrictive practices and invoicing rules, advertising and sales promotions and, finally, customs and indirect taxation law.

She has a post-graduate diploma in business law and economic law from the University of Paris II Assas (1988) and the Institute of Business Law of Paris II (1989). She also has a specialised diploma in EU law.

CMS Bureau Francis Lefebvre currently has a team of 450 lawyers, including 87 partners.

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