

Why?

TAGLaw® & TIAG® Annual Review 2012



A Worldwide Alliance of
Independent Law Firms



A Worldwide Alliance of
Independent Accounting Firms

Why...



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Letter to Members



The close of a calendar year is often a good time to reflect. As 2012 ends, we are fortunate to be able to reflect on a year of significant achievement and recognition for TIAG, TAGLaw and their members.

Because of who you are and what you do, we are not surprised at these results, but any proper reflection needs not only to recite the results of the period but also to take a look at “**WHY**” we have collectively progressed to being one of the world’s elite alliances.

We considered many different questions that held a mirror to who and what the TAG Alliances are, but settled on 10 we felt focused on the core values of the alliances as reflected in the various ways you interact with one another, with us, with your clients, with your firm professionals and with the global business community. The questions and our answers are a reflection of what we have heard from all of you in the many ways in which we communicate: by phone and Skype, at conferences and regional meetings, through email, at TAG Academy courses, and of course in your success stories and survey responses. We hope you find value not only with the questions we ask in the following pages, but also in the answers we provide.

We believe that we have learned a great deal from this exercise. For example, it is increasingly clear that we are a group of high quality professionals and that clients are increasingly recognizing that fact. We’ve learned that a regular focus on practical training and on management skills is a key to sustaining independent firms and we’ve learned that every day around the world our members rely on each other in one or more ways.

Our story of 2012 is not just for you, however. We encourage you to circulate and distribute this Annual Review throughout your firm. We also encourage you to show or send it to clients and prospective clients; to incorporate it effectively into your own marketing initiatives; and to think of the ways you can take full advantage of all that we offer.

A constant theme in the answers to “**WHY**” is the depth of relationships that form at our international conferences. These relationships create the trust that results in good client service, in a willingness to help the countrymen and staff members of other members through the TAG Foundation, and in the sustained growth of your practices. Please mark your calendars for our next international conference in Boston, Massachusetts, May 6th through 8th.

We hope that your year has been a success by all of the measures that you use. As we write this, just before the start of a new year, we note the many seasonal wishes of peace and prosperity that we have sent and received. Let us hope that all of them come to pass and that we have each, as individual firms and collectively through TIAG and TAGLaw, not only helped to achieve those goals, but that we also know “**WHY.**”



A handwritten signature in black ink, reading "Robert U. Sattin".

Robert U. Sattin

President



A handwritten signature in black ink, reading "Peter Appleton Jones".

Peter Appleton Jones

Chairman & Founder

Why...



do you have greater reach
internationally with a TAG Alliance
firm than with a multinational firm?

To build an alliance that provides “*safe hands around the world*” for the clients of our members, it is necessary to develop a presence in virtually every major commercial center of the world. Heavy overhead structures that characterize large multinational firms impose serious limitations on how far their reach can extend. They must work within strategies that focus on selected high margin locations. Just compare TAGLaw with three of the largest international law firms*.

- Offices: TAGLaw – 315 in 149 firms; DLA Piper – 77; Baker & McKenzie – 69; Clifford Chance – 34.
- Countries: TAGLaw – 82; DLA Piper – 31; Baker & McKenzie – 42; Clifford Chance – 24.
- Lawyers: TAGLaw – 7900; DLA Piper – 4200; Baker & McKenzie – 3800; Clifford Chance – 3200.

Beyond the numbers, Norm Posner of TIAG’s Massachusetts member, Samet & Co. PC, emphasizes that effective reach comes from “... *the many friends we have made through consistent attendance at each conference... In addition to quality presentations, we attend because the conversations among members about the rewards and challenges of running a firm are invaluable. We have made many friends around the world and feel very comfortable reaching out to ask for advice or make an introduction on behalf of a client.*”

*As of May, 2012, © Carole Silver, Professor of Law, Indiana University Maurer School of Law.

TAGLaw & TIAG's Combined Global Reach



95

Countries



265 / 494

Firms / Offices



12,500

Professionals



TAGLaw 2012 Totals

Countries: 81
Total Firms: 150
Total Offices: 311

Region	Lawyers	Firms
Asia Pacific	844	14
Europe	2080	49
Latin America	682	20
Middle East/Africa	155	10
North America	5080	57
Totals	8841	150



TIAG 2012 Totals

Countries: 66
Total Firms: 115
Total Offices: 183

Region	Revenue (\$mil)	Firms
Asia Pacific	38	22
Europe	188	36
Latin America	20	28
Middle East/Africa	12	12
North America	104	17
Totals	362	115

You told us... Why?

You have greater reach internationally with a TAG Alliance firm than with a multinational firm.

"Over the past few years, Clarkslegal LLP and Lindquist & Vennum (Colorado, Minnesota and South Dakota, USA) have formed a valuable relationship working together on numerous matters in a variety of practice areas. Recently, our firms worked together on the successful resolution of a complex and high value pension claim brought by a former managing director, resident in the UK, against a company listed in the US. Advice from both sides of the Atlantic was critical to achieving the client's objectives, and this is an excellent example of TAGLaw working at its best."

— David Rintoul; Clarkslegal (Reading & Cardiff, England - TAGLaw)

clarkslegal

LINDQUIST
LINDQUIST + VENNUM

"TIAG led us to the US subsidiary of a Canadian company offering online concierge services that opened an office in Boston. We became their US firm for tax."

When TIAG sent an email asking US firms about a Russian speaking CPA, we were able to step forward. The result is an active proposal for new work with a Russian company with operations in Washington DC. We are hopeful that an in-person meeting will occur in early 2013.

Additionally, we are currently bidding on the work for an international consulting firm and were able to extol the virtues and geographical reach of TIAG by talking about our relationships and member firms in Dubai and India."

—Norman Posner; Samet & Company, PC (Massachusetts, USA - TIAG)


SAMET

Certified Public Accountants

Global Reach



"McLeod Law LLP ("McLeod") has served U.S. individuals in our region to allow them to deal with issues facing their estates in Canada. Our firm also assists Canadian citizens purchasing U.S. real estate. Advice in these matters requires assistance from U.S. counsel regarding their ever-changing rules in these complex areas of law. Our affiliation with TAGLaw has offered us a new option to address these issues.



Brent Cooper, one of McLeod's TAGLaw contacts, reached out to Jim Baumgartner of Black Helterline LLP in Portland Oregon, to seek solutions to these problems. In turn, Jim introduced his colleague Dave Streicher to our Wills and Estates practice group and a great relationship was formed. Over the past years, Dave has provided extremely timely and effective advice to our lawyers allowing them to provide excellent advice to our cross border clients. This relationship has provided great success on dozens of files. We would have never experienced this type of service without our TAGLaw affiliation."



—Rick Breen; McLeod Law LLP (Alberta, Canada - TAGLaw)

"Representing an investment group here in the U.S., I am currently working with Ben Graham-Evans and Natalie Coles of Blake Lapthorn in Southampton, England and Romain Adam and Catherine L'Hote-Tissier of Adam & Bleser in Luxembourg on the acquisition and follow-on lease of multiple aircraft operating in Europe. In addition, I worked with the MAQS Law Firm in Sweden, Patric Olafsson and Sten Gejrot, in particular, until the aircraft based in Sweden were removed from the transaction.



In all cases, the responses have been excellent and the guidance and recommendations directly on point. In addition, our TAGLaw firms have been able to provide timely and expert recommendations to other professionals to address additional issues, e.g., government filings and sales/use and VAT taxes. Our clients are most appreciative of the resources that we can offer through our participation in TAGLaw."



ADAM & BLESER
AVOCATS A LA COUR

—Kevin H. Good; Connors & Winters (Oklahoma, USA - TAGLaw)



Why...



are we ranked as a leading alliance in both
the legal and accounting professions?

The British novelist W. Somerset Maugham once said, *“if you refuse to accept anything but the best, you very often get it.”* Because of our dedication to providing the best possible alliance for our members, we have taken that approach to building TAGLaw and TIAG. Those whom we invite to become members go through a rigorous selection process in which we carefully check the background of each candidate. We then review those candidates with members of our Advisory Board to ensure that new members will be a good fit. This process has paid off handsomely for the members of TAGLaw and TIAG. First, the outside world has recognized the excellence of the alliances. Chambers and Partners has named TAGLaw as one of only six “elite” legal alliances out of the dozens that exist. Accountancy Age has found that TIAG, in combination with TAGLaw, is one of the three largest alliances for accountants in the world. Secondly, the excellence of our members is recognized by TAGLaw and TIAG colleagues during our international conferences. Our president, Bob Sattin, has noted, *“Our members know each other well, respect each other as professionals, and enjoy working together around the world.”* Nowhere is this more in evidence than at our conferences, where the members of the alliances come together, share ideas and show the world **“WHY”** TAGLaw and TIAG are considered among the world’s leading legal and accounting alliances.

Rankings



*Below is a limited sampling of the numerous awards and recognitions
TAGLaw and TIAG members have received over the course of 2012.*

Notable TAGLaw Member Recognitions & Awards



- Aivar Pilv Law Office (Estonia, USA - TAGLaw) Recognized as the Best Estonian Law Office 2012 in Alternative Dispute Resolution and Business Formation Law by Corporate INTL Magazine
- Boodle Hatfield (London, England - TAGLaw) wins Spear's Law Firm of the Year (Tax & Trust) 2012
- Cox Smith Matthews Inc. (San Antonio, Texas, USA - TAGLaw) 10 Attorneys and Five Practice Areas Earn Prestigious Chambers USA Rankings
- Estudio Bergstein (Uruguay - TAGLaw) Recognized by Chambers Global, Chambers Latin America, Legal 500, IFLR 1000 and LatinLawyer
- Kelley Drye (Washington, D.C., USA - TAGLaw) Awarded Best Lawyers Honor with First-Tier Rankings in U.S. News & World Report
- Schnader Harrison Segal & Lewis LLP (Delaware & Pennsylvania, USA - TAGLaw) Recognized as a Tier One Law Firm in the 2013 "Best Law Firms" Rankings



*"Elite" Network
for 2013*

Notable TIAG Member Recognitions & Awards

TAG Alliances®



- Arrabe Asesores (Madrid, Spain - TIAG) Recognized as one of the 100 Spanish companies that comprise CSR Europe's *European Agenda Enterprise 2020*.
- Burgis & Bullock (Warwickshire, England - TIAG) Named Regional Financial Advisory Firm of the Year in the ACQ Global Awards 2012
- Fazio, Mannuzza, Roche, Tankel, LaPilusa, LLC (New Jersey, USA - TIAG) partner, Thomas F. Roche, III, CPA, was recognized as a FIVE STAR Wealth Manager in 2012
- Mercer & Hole (London, England - TIAG) Ranked in Private Client Practitioner's Top 25 UK Accountancy Firms for 2012



*3rd Ranked
Alliance for 2012*



Why...



are more and more Fortune 1000 companies
attracted to firms in the TAG Alliances?

Let's start with some numbers. In our recent Georgetown Law Center/TAGLaw survey, our members told us that 70% have recognized an increase in the number of Fortune 1000 clients over the past five years. When broken down by continent, the number remains consistent. WHY such a dramatic increase? Because savvy consumers know what's best for their company. TAGLaw alumnus John Jennings, now in-house counsel with Eastman Chemical Company's EMEA Division, understands this. That's why he now sources 90% of his discretionary outside legal work with TAGLaw firms. Quoting John, *"TAGLaw firms have already been selected as high-quality firms with the requisite levels of experience and professionalism to be members of the network. As they are also usually firms of a certain size these factors often allow partner-level attention at local market rates that represent good value for money."*

John knows *WHY* member firms provide great value. They are knowledgeable in a broad range of legal areas, they offer partner attention, they are multi-cultural and they are successful because they value being professionals and working as a team.

Whether it's law or accounting services, our members understand that firm culture has to match firm expertise. *"That's WHY our members are known in their markets for the close relationships among the partners and the quality of their work. They offer clients multicultural fluency and deep local knowledge in each and every jurisdiction. They offer partner attention at reasonable rates."*

Fortune 1000 Companies



You told us... Why?

More and more
Fortune 1000 companies
are attracted to firms in
the TAG Alliances.

"TAGLaw member and Chicago-based law firm, Barack Ferrazzano Kirschbaum & Nagelberg LLP, referred to New York-based, Herrick, Feinstein, the \$195 million acquisition of Medivare Information Systems, Inc., a leading provider of clinical software solutions listed on NASDAQ, by leading private equity investment firm Thoma Bravo, LLC. Due to Medivare being a New York corporation, Barack Ferrazzano reached out to Herrick, Feinstein for its New York law expertise. Additionally, Herrick, Feinstein advised Medivare on potential shareholder litigation arising out of the Thoma Bravo acquisition."

H E R R I C K

BARACK FERRAZZANO

Barack Ferrazzano Kirschbaum & Nagelberg LLP

—Herrick, Feinstein LLP (New York, New York, USA - TAGLaw)

"One of our best customers in Brazil is a Norwegian high tech company in the Maritime, Oil & Gas and Defense segments, operating out of 25 countries and listed in the Oslo Stock Exchange. The Brazilian subsidiary of this company was sending Brazilian technicians for training in Korea, and needed desperately to understand the tax consequences of their permanence in the Country."



We gave our opinion, but recommended them to check with their Korean tax expert – customer then asked if we could help with that, and the answer was "yes"! Our friends at Serim Accounting Corporation were extremely helpful, exchanging several emails before even mentioning any commercial terms. Customer was very happy with the assistance and us with having someone we can trust in Korea."



—Grupo Planus (Rio de Janeiro, Brazil- TIAG)

Why...



do we attract top independent
firms in every region in the world?

According to The Yale Book of Quotations, *The Van Nuys (California) News* of June 10, 1956 first published the saying that “the three most important things about real estate are location, location, location.” Similarly, we believe the three most important things about alliances are *relationship, relationship, relationship*. But for relationships to be enduring and mutually satisfying, the parties to the relationship must treat one another with respect, dignity, understanding, integrity, and reciprocity. Competence in their professional practices and responsiveness in their communications behavior are necessary pre-qualifications, but without these other qualities, the relationships are likely to be fragile and subject to disruption by unexpected events and misunderstandings.

Because of this foundational belief in the importance of relationships, we invest substantial time, energy, and resources in identifying jurisdictions where the alliances need members, candidate firms within those jurisdictions, and individual contacts within those firms. Then we engage in several rounds of information exchange with the contacts. The first exchanges are usually at the level of competence and responsiveness, but then we move on to a series of conversations wherein we try to gauge their potential for sustaining relationships over the long haul. This approach has resulted in adding the following 10 TAGLaw and 6 TIAG firms in 2012.

New TAGLaw Members



Kerruish Law & Trust (Isle of Man)

TAGLaw's new member firm for the Isle of Man, Kerruish Law & Trust, may well support the claim that the Isle's government, called "The Tynwald", is the oldest continuous government in the world, with its roots dating back to 979. (A competing claim can be made by the new member from Iceland.) In spite of its small size (population 80,000) the Isle is seen by the Financial Times as "the fourth most likely nation to launch an expedition to the moon after the US, China and Russia," and Kerruish has already garnered a substantial piece of the space industry action.



JP Attorneys (Iceland)

The Isle of Man has its ancient (979AD) "Tynwald," but Iceland's "Althing" is an even older parliament (930AD), although the latter was dissolved from 1799 to 1844. TAGLaw's new Icelandic member, the Reykjavik-based JP Attorneys, echoes a theme from Bob Sattin's opening letter in their firm profile, to wit: "All services provided by the law firm JP Attorneys reflect our three inseparable core values: expertise, integrity and respect. We treat our clients, colleagues, opponents, the courts and the authorities with integrity." The TAGLaw and TIAG seeks exactly these qualities in prospective members, but rarely are they so explicitly stated.



Fogels, Vitols and Paipa (FVP) (Latvia)

In January, 132 countries received their environmental report cards at the World Economic Forum in Davos. Latvia, home to one of TAGLaw's newest member firms, came in second. That firm is Fogels, Vitols and Paipa (FVP), one of Riga's largest. Together with our excellent members in Estonia and Lithuania, this gives TAGLaw prominence in the Baltic Region.



New TAGLaw Members



Baroudi & Associates (Lebanon)

TAGLaw's new member in Lebanon, Baroudi & Associates, was founded 100 years ago when Lebanon was still part of the Ottoman Empire. After gaining its independence in 1943, the country enjoyed three decades of prosperity, becoming a regional intellectual capital, a major tourist destination and a banking haven. Since then it has endured invasions and civil war, but in 2009 Beirut's recovery from its civil war two decades earlier was recognized by the New York Times calling it a "Top place to visit" and the Lonely Planet Guide listing it as one of the "10 liveliest cities in the world."



SSW: Spaczynski, Szczepaniak i Wspolnicy S.K.A (Poland)

Since its emergence from Soviet domination in 1989, Poland has pursued a policy of economic liberalization, transforming it into a success story. EU membership and the resulting inward investment have greatly benefited the economy to the point where Poland is the only EU country not to have experienced a recession in the recent global economic downturn. TAGLaw's new Polish member, SSW (Spaczynski, Szczepaniak i Wspolnicy) S.K.A, with offices in Warsaw and Posnan, has been such an important player in these developments that in 2012 it was recognized as a leading firm by Chambers Europe, The Legal 500 (EMEA), and IFLR.



Barrett & McNagny (Fort Wayne, Indiana)

While the United States was celebrating its centennial in 1876, the law firm of Barrett & McNagny, the new TAGLaw member for northern Indiana, was being founded in the city of Fort Wayne. Although a small city, Fort Wayne is culturally rich with 15 museums and art galleries and a philharmonic orchestra. It also boasts a children's zoo and 86 parks and playgrounds. Fortune Magazine's "2012 Top Ranked Law Firms" in their 2012 Investors' Guide issue, included Barrett & McNagny as the only Fort Wayne firm appearing on the list. Nationwide, fewer than one firm in two-hundred and fifty made the list.



New TAGLaw Members



Kennelly & O’Keeffe (North Dakota, USA)

The best source of new members is the recommendation of current members. A good example is our new North Dakota member, Kennelly & O’Keeffe, recommended by our new South Dakota member, Lindquist & Vennum (SD). The TAGLaw website profile for Kennelly & O’Keeffe, lays claim to “the energy and enthusiasm you want.” The firm lived up to that claim when, in the wake of Hurricane Sandy, the TAG staff sent out a call for contributions to the TAG Foundation to provide relief for storm victims. The first generous contribution to come in, minutes later, was from Kennelly & O’Keeffe.



Lindquist & Vennum (South Dakota, USA)

Belle Fourche, on South Dakota’s western edge, is the geographical center of the United States. Not far to the south is Mt. Rushmore, where at least one of the famous carved figures (Lincoln) was an excellent lawyer. However, on the eastern edge of the state is an office full of excellent lawyers. It is TAGLaw’s new South Dakota member, the Sioux Falls office of Minnesota-based Lindquist & Vennum. South Dakota clients thus have the advantage of access not only to local resources but also to those of the Minneapolis and Denver offices of the parent firm.



MAK Law Firm (Saudi Arabia)

The modern Saudi state was founded in 1932 by Ibn Saud after a 30-year campaign to unify most of the Arabian Peninsula. Exactly 80 years later, Mikwar, Akkad & Metawea (the MAK Law Firm) became the Saudi member of TAGLaw. In the interim, the discovery of vast deposits of oil on the Saudi peninsula in 1938 led to a period of dramatic growth and modernizations along with the creation of a wide range of free or low cost services for the subjects of the King and the emergence of the country as a major player on the international stage.



New TIAG Members



Hemming Morse LLP (San Francisco, California, USA)



We might wish that all businesses were ethical, honest, law-abiding, and played straight with the numbers, but we all know such is not the case. That's why the field of forensic accounting exists. A potent resource for all member firms in need of exceptionally strong forensic talent is TIAG's new California member, the 50 year-old firm of Hemming Morse, most of whose staff of 100 is focused on forensic accounting. Based in San Francisco, with offices in Los Angeles, Fresno, and Chico, Hemming Morse handles complex and high-profile assignments that are local, regional, national and international in their scope.

Despacho Perez Arzate y Asociados (Saltillo, Mexico)



Although the name "Saltillo" is most commonly associated with the famous tile, the city is increasingly linked to its newer label as "the Detroit of Mexico." General Motors, Chrysler, and Delco all have major manufacturing plants there that produce autos and parts not only for Mexican customers but also for export to Japan, Canada, and Central America. In the midst of this industrial concentration sits the new TIAG member for Saltillo, Despacho Perez Arzate y Asociados, founded 30 years ago to serve not only the construction and automotive supplier industries, but also clients in communications, hotel, retail and service fields.

BAGE SARL (Togo)



The value of member recommendations is again illustrated by the addition of BAGE SARL in Togo. As economies grow and become more sophisticated across western Africa, so do the accounting firms. However, information about these firms is still difficult to obtain; so it is most fortunate that BAGE SARL was recommended to us by Babacar Ndiaye, the managing partner of our Senegalese member, BND Consulting. Building on TIAG's presence in Senegal and in Togo, we are now assembling a group of cooperative West African firms that will be able to support one another by sharing resources and leveraging TIAG membership.

New TIAG Members



Old Mill Accountants (Somerset, England)

The southwest of England is the birthplace to some of the most popular food and drink in the world, most notably Cheddar cheese and Somerset cider. Many of the local businesses in the area create their particular version of these local delicacies, and now a lot of them are looking to world markets in order to “spread the joy.” Our newest member in the United Kingdom, Old Mill Accountants, has been a trusted advisor and counselor to many of these businesses for the past 70 years. As their clients are growing and looking to international markets, so is Old Mill Accountants. Joining TIAG helps them to better serve their clients and reach their goal of becoming the number one accounting firm to owner-managed businesses in the southwest of England.



Thomas Head & Greisen, PC (Alaska, USA)

TIAG’s adherence to the principle of respect underlies our advice to members (and prospective members) to maintain all the relationships they can, both inside and outside of the alliance. Sometimes these outside relationships lead to recommendations for new members. Such was the case when our new California member, Hemming Morse, provided us with an approach to Thomas Head & Greisen, PC, the largest independent accounting firm in Anchorage. The firm is beginning to see an influx of clients from Canada and the United Kingdom and their new TIAG connection should be an important driver of their future growth.



P.M. Accountant & Advisory Co., Ltd. (Thailand)

The impending activation of the ASEAN Economic Community in 2015 makes Thailand especially strategic. It has been our experience that face-to-face meetings are often essential to develop relationships in east and southeast Asia. Therefore, we frequently visit prospective members in conjunction with the annual Asia-Pacific Regional Meetings. That approach proved productive once again this year when TAG Founder/Chairman Peter Appleton Jones visited P.M. Accountant & Advisory Co., Ltd. in Bangkok. (It certainly didn’t hurt matters at all that PM’s Vice Managing Director Umaporn was educated at Leeds University, a mere 60 miles from Peter’s birthplace in Lancashire, England.)



Why...



do members say we're the most
collegial group of accountants and
lawyers they have worked with?

Sometimes it takes “outsiders” to help us appreciate the qualities that make us what we are. At our international conferences we feature distinguished guest speakers from business, government, and the academic world. After a day or more with TIAG and TAGLaw members, they almost always tell us they have never been at an alliance meeting that has felt so much like a family reunion! Although it is not possible for every member firm to send representatives to every conference, the sense of collegiality that is engendered at the conferences shapes the interaction even with firms that have not been able to attend.

Members, too, recognize the impact of such collegiality. One of the world's most famous car makers is restructuring its business in Central and Eastern Europe. Supporting the project are TAGLaw members in Hungary (Germus & Partners), the Czech Republic (Bubnick Myslil and Partners) and Slovakia (Dedak and Partners). Gabor Germus reports, “... *thanks to TAGLaw, there is a personal connection and trust among the participating firms and lawyers, which enables us to act not only as three individual firms as such, but in a highly harmonized manner exceeding simple ad hoc co-operation.*”

Conferences & Regional Meetings



You told us... Why?

Members say we're the most collegial group of accountants and lawyers they have worked with.

"ESV is committed to maintaining an active role in TIAG, attending where possible the TIAG International Conferences. As a firm we believe that these conferences provide many opportunities, to connect with other members, learn from firms that are experiencing similar management issues albeit in international locations, and broaden our understanding of practical and commercial issues that may impact both ESV and its clients."

—Kurt Baker; ESV Chartered Accountants (New South Wales, Australia - TIAG)



"We have been members of TAGLaw since 2003 and have attended over 10 international conferences which have been linked with our other international marketing. The opportunity to attend either a Fall or Spring Conference has ensured we are able to make the best of these networking opportunities and we have now established some key relationships with other members throughout the world."

—Carter Newell Lawyers (Queensland, Australia - TAGLaw)



"Philip Jenkinson of Aubyn (formerly "Triplet") in Lille, France is a real TAGLaw partner of ours. When asked if he can help with a bankruptcy matter in French Guyana he did not just give the request lip service. He brainstormed with the lawyer here involved until he was able to provide the solution our client needed. What a gifted lawyer and great lawyer for us to work with."

—Harvey Feurstein; Herrick, Feinstein LLP (New York, New York, USA - TAGLaw)

H E R R I C K

Triplet & Associés



Conferences & Regional Meetings



2012 International Conferences

Spring 2012: San Francisco, California, USA

Many of the 225 TAGLaw and TIAG members and guests who attended the TAGLaw/TIAG International Conference in May 2013 may be wandering around the world without hearts because they left them in San Francisco. “Early Birds” enjoyed a tasting tour of the wine country before settling down to the serious business of continuing education and networking. TAGLaw participants were treated to stimulating and insightful presentations including Judge Stephen Breyer’s on “Trends in International Dispute Resolution” and Professor Carole Silver’s on “Competing for Clients and Talent with Multi-National Law Firms”. On the accounting side, Jeff Pawlow of The Growth Partnership imparted wisdom on “Pricing for Value,” while a panel of TIAG members addressed issues of “Fraud Protection and Detection.” Once again the perennial question of “How will they ever top this one?” followed the spectacular Gala Dinner at San Francisco’s City Hall, complete with Lion Dancers who pranced among the tables.



Fall 2012: Brussels, Belgium

Brussels, the “Capital of the European Community” hosted the world-wide TAGLaw-TIAG community of lawyers, accountants, and guests to its Fall 2012 International Conference. Charmed by the old guild halls of the Grand Place as well as visits to the canal cities of Bruges and Ghent, attendees may have been shaken out of their reveries from the past into stark awareness of the present and potential futures of their professions, most notably by Amadeus Consulting’s John Basso, whose dynamic presentation on “The Integration of Mobile Devices in the Workplace” wowed the TIAG audience. Meanwhile, TAGLaw celebrated a “homecoming” of sorts, when former member John Jennings, now In-House Counsel for Eastman Chemicals EMEA B.V., headed a panel on “International Privileged and Confidential Communications.” A talented trio of opera singers added a high note to the Gala Dinner at the Arts and History Museum.



Conferences & Regional Meetings



2012 TAGLaw Regional Meetings

- Latin America; March 14, 2012; Bogotá, Colombia;
Host Firm: Gómez-Pinzón Zuleta Abogados S.A. (Colombia)
- Southeastern United States; March 16-17, 2012; Oxford, Mississippi,
USA; Host Firm: Holcomb Dunbar, P.A. (Mississippi, USA)
- Europe; March 16-18, 2012; Oxford, England;
Host Firm: Blake Lapthorn (Southampton, England)
- Western North America; March 23-24, 2012; Park City, Utah, USA;
Host Firm: Kirton & McConkie (Utah, USA)
- New England / Atlantic Canada; March 30-31, 2012; Boston,
Massachusetts, USA; Host Firm: Eaton Peabody (Maine, USA) and
Riemer & Braunstein (Massachusetts, USA)
- Central America Teleconferences; April 18, 2012, July 18, 2012 and
October 10, 2012
- IP/IT Specialty Group at INTA Meeting; May 9, 2012; Washington,
DC, USA; Host: TAGLaw
- Midwestern United States; June 15-17, 2012; Detroit, Michigan, USA;
Host Firm: Jaffe, Raitt, Heuer & Weiss, P.C. (Michigan, USA)
- Asia-Pacific; August 26-27, 2012 – Shanghai, China; Host
Firms: Zhong Lun Law Firm (Shanghai, China - TAGLaw) and
LehmanBrown (Shanghai, China - TIAG)
- IBA Meeting; October 2, 2012; Dublin, Ireland;
Host Firm: LK Shields (Ireland)
- Latin America; November 20, 2012; San Jose, Costa Rica;
Host Firm: Oller Abogados (Costa Rica)



Oxford, England



Shanghai, China

2012 TIAG Regional Meetings

- North America Best Practices Teleconferences: January 12, 2012; May
24, 2012; July 26, 2012 and November 15, 2012
- Europe; April 13-14, 2012; Malmö, Sweden; Host Firms: Axion
Revisionsbyrå AB (Sweden), Van Elderen Accountants (Netherlands)
- Joint TIAG-TAGLaw Tax Specialty Group Meeting;
March 16, 2012; Oxford, England; Host Firm: Blake Lapthorn
(Southampton, England)
- Asia-Pacific; August 26-27, 2012 – Shanghai, China; Host Firms:
LehmanBrown (Shanghai, China - TIAG) and Zhong Lun Law Firm
(Shanghai, China - TAGLaw)
- Brazil; November 29, 2012; Brasilia, Brazil; Host Firm: Rhodes
Contadores Associados (Brasilia, Brazil)



Malmö, Sweden



Why...



are members in The TAG Alliances
more visible than their competitors?

Everything TAG does is intended to make the members more successful in attracting and serving their clients. It is obvious that visibility is one of the keys to attracting clients, and branding is one of the keys to visibility.

The TAGLaw and TIAG logos are starting points. All members can request a Marketing Orientation session, which includes showing how fellow members creatively use the logos among other marketing resources. New members are called to propose such a session soon after they join.

Over the past year, we have made significant efforts to increase the value of our brands. Members continue to stress the importance of placement in recognizable publications. We have therefore adopted a successful public relations methodology, allowing us to distribute press releases to international media outlets including *CBSNews.com*, *The Lawyer*, and a variety of business and industry journals. Throughout 2012, these releases and the TAGLaw and TIAG brands, were seen hundreds of thousands of times, helping to raise our visibility in the public mind.

Additionally, forward-thinking methods like the introduction of our Impact Movie and the continued use of social media channels LinkedIn and Twitter continue to keep the TAGLaw and TIAG brands not only visible, but on the leading edge.

Marketing & Branding



You told us... Why?

Members in The TAG
Alliances are more visible
than their competitors.

"We take pride in being the exclusive TAGLaw member in the Dominican Republic. We state it in our firm profile on the web and refer to our membership in many service proposals to international clients."

—Headrick Rizik Álvarez & Fernández (Dominican Republic - TAGLaw)



"We were recently contacted by a world renowned travel/cruise operator that was looking for accountants specifically in Ecuador but also in New York to assist with a special aspect of their world-wide operations. We met with them in NY to learn about their issues, then introduced them to the TIAG firm in Ecuador, EsRoBross Cia Ltda."

—Peter Frank; Cornick, Garber & Sandler, LLP (New York, New York, USA - TIAG)

Cornick Garber Sandler
Certified Public Accountants & Advisors



"Every year, the benefits our firm receives as a TAGLaw member seem to grow, which are not just limited to quality client referrals. For example, Wyoming foreclosure law is rather unique, and when the TAGLaw firm in a neighboring state had a client with an urgent need to secure a distressed property in a remote corner of Wyoming, we were well positioned to immediately obtain a receiver and preserve assets. Wyoming is also a state with very favorable, progressive limited liability company (LLC) laws. As a result, residents of other states often seek Wyoming counsel in either forming or administering their LLCs. We have been fortunate to be called upon by TAGLaw firms as far away as the east coast to help their clients amend existing LLC operating agreements and form additional LLCs for newly acquired assets."

—Dale Cottam, Hirst Applegate, LLP (Wyoming, USA)





Why...



are TAG Alliance members ahead of the curve on issues such as firm management, business development and leadership development?

If our members are managing their practices and their firms better than their competitors in their market, they will be successful. That's why we offer so many opportunities for learning best practices. Firms that are doing business the same way today as they were five years ago are regressing. We don't plan to be in that category and neither do our members.

Success requires knowledge combined with practical application so we provide access to the wisdom of prominent advisors, as well as peer group experiences through a variety of resources. In addition to keynote speakers at conferences, TAGLaw and TIAG members meet in specialty and regional groups, in person and by teleconference, to discuss management and marketing issues and gain insights from each other. TAG Academy offers a young lawyer skills course, a partner level leadership seminar, and a future leaders course that covers a diverse range of topics in professional firm management, from hiring and training through compensation and succession planning.

“WHY” does it work? Because our members know each other, respect each other and participate actively. As a result, they are “ahead of the curve” in achieving success for themselves and their clients.

You told us... Why?

TAG Alliance members are ahead of the curve on issues such as firm management, business development and leadership development.

"It is so helpful to meet with peers facing similar issues. I came to the realization that we all face the same issues and it's great to hear how others have come up with solutions to common problems."

—Dennis O'Malley; Lindquist & Vennum
(Minnesota, Colorado and South Dakota, USA - TAGLaw)

"I found the networking aspect invaluable. The Summit was informative and I appreciate the frank conversation between fellow managing partners. One of the best concepts going."

—Nicholas J. LePore; Schnader Harrison Segal & Lewis
(Delaware & Pennsylvania, USA - TAGLaw)

"I found the skills course to be extremely empowering and positive. There was an unbelievable amount of information that would be hard to find locally. These are things every young attorney should hear."

—Kannon Conway; Harris Shelton Hanover Walsh, PLLC (Tennessee, USA - TAGLaw)

"I really appreciate the "grey hair", meaning the experience of the speakers. To have people who have gone through their whole careers sharing their experiences is so valuable."

—Ricardo Lombana; Galindo, Arias & Lopez (Panama - TAGLaw)



2012 Managing Partner Summit
March 6-7, 2012 in St. Petersburg, FL



2012 Professional Skills Course
November 8-9, 2012 in St. Petersburg, FL



Why...



are members of the TAG Alliances
appreciated by the disadvantaged and
those affected by disasters around the world?

The legal and accounting professions have in common their roots in the concept of accountability: to clients, to standards of the profession, and to their communities. Many of the TAG Alliances' member firms make significant monetary contributions to worthy causes within their local communities but have not in the past been linked to vehicles that could respond effectively to crises beyond their borders. TAGLaw and TIAG bring their members into a closer relationship with the rest of the world, thus making them feel more touched by disasters near and far. With this in mind, in 2001 The Appleton Group started acting informally as a collection point through which alliance members could pool their resources to help respond to crises around the world. Through their contributions, member firms have rendered assistance to the victims of the terrorist attacks on New York's World Trade Center in 2001, the Indian Ocean tsunami 2004, and Hurricane Katrina in 2005. To facilitate focusing member generosity, the practice was formalized in 2010 with the creation of the TAG Foundation as a Florida not-for-profit corporation. Since then, the Foundation has assisted in relief efforts following the Pakistan floods of 2010, Japanese earthquake and tsunami of 2011, and Hurricane Sandy in 2012.

TAG Foundation



Hurricane Sandy Relief

In calls to TAGLaw and TIAG members in New York and New Jersey, TAG Foundation Advisors and Trustees learned of the devastating losses suffered by staff personnel of member firms. The Advisors and Trustees were moved by these stories and have allocated more than \$25,000 to helping such individuals as their needs, supported by written requests, justify. Additional allocations are being given to the American Red Cross and Habitat for Humanity.

Additionally, all Canadian TAGLaw members, with leadership from TAG Foundation Advisor Michael Penman, made contributions in the name of TAG Foundation to the Canadian Red Cross with Hurricane Sandy relief as the designated use for the funds.



Special thanks to the following firms and individuals for contributing to TAG Foundation in 2012:

Adams, Martin & Associates
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Baroudi & Associates
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The Appleton Group



Why...



do the TAG Alliances represent
the peoples of the world so well?

“Wonderful World, Beautiful People”, written and composed in 1969 by Jamaican singer Jimmy Cliff, epitomizes what we want TAGLaw and TIAG membership to be all about. When TAGLaw was founded in 1998, and later TIAG in 2003, we recognized that what we were doing was building an international family. One of our first rules was, *“No Sharp Elbows”*. It’s a rule that has stood us in good stead and is evidenced by the big family spirit that we see at our international conferences twice each year. We thank all of you, our members, for preserving these initial tenets and for being such great family members.

While we’re not as large as the United Nations and don’t have the array of issues they face, we do have almost 12,500 people in our more than 260 member firms, working out of nearly 500 offices in 95 countries, all trying to solve problems for many, many more people.

Our Advisory Board members are drawn from every region of the world and provide us with a sounding board for new ideas, a source for fresh thinking and good counsel when we occasionally face some challenging issues. Our thanks go out to them for nurturing our ideals and guarding our principles.

The Appleton Group Staff



Our talented and dedicated team of professionals works hard throughout the year to provide valuable services to TAGLaw and TIAG members around the world.



(Shown left to right.)

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TAGLaw Advisory Board



TAGLaw's 2013 Advisory Board is composed of leading practitioners who provide strategic guidance to the alliance.

A special thank you to outgoing board member, Alberto de Orleans e Bragança of Xavier Bragança Advogados (Rio de Janeiro, Brazil).



Romain Adam
Adam & Bleser
Luxembourg



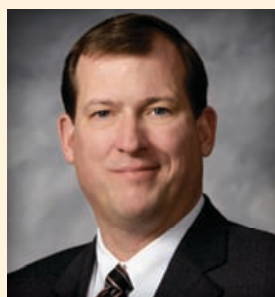
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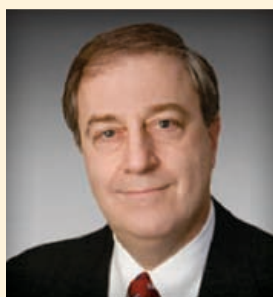
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Robert U. Sattin
The Appleton Group, Inc.
St. Petersburg, FL, USA

TIAG Advisory Board



TIAG's 2013 Advisory Board is composed of leading practitioners who provide guidance to the alliance and act as a source of professional advice.

A special thank you to outgoing board member, Reto Gribi of Sudan Partner AG (Olten, Switzerland)



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For more information about any of our TIAG members, please visit www.TIAGnet.com.





Why...



we do what we do?

“TAG relationships make a difference. Members actively support one another as they approach the frontier of management and leadership innovation.” That is the observation of Melinda Guillemette, a frequent attendee and presenter at TAG conferences and a valued faculty member of TAG Academy’s Professional Skills Course.

That is a powerful motivation, but it isn’t the only one. We also take pride in the fact that relationships are driven by more than just economics. There has to be respect between and among individuals; the firms that they represent must have meaningful values, and the relationships that arise from this respect and these values have to be reflected in not only what they do, but also what we do. Jamison Firestone highlighted this to us in a recent communication regarding the recent success of his efforts to achieve justice for his deceased partner, Sergei Magnitsky. We supported Jamison’s efforts with a strong letter of protest to the Russian leaders responsible, with copies to United Nations, United States government and International Bar Association officials. *“As always, I would like to thank TAGLaw for its support. Not just the members who send us work, but also you guys who run it....TAGLaw took a stand from day one and it is much appreciated.”*

Our recent survey shows a movement of Fortune 1000 clients toward our member firms. We think we know **“WHY”**. There will never be a substitute for the quality product that is produced by professionals with high standards. We are pleased to be among them.



CHAMBERS
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“Elite” Network
for 2013

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