



SEOUL OFFICE

THE FIRM

Sheppard Mullin is a full-service Global 100 law firm with more than 890 lawyers in 15 offices in the United States, Europe and Asia. The development and expansion of our practice in response to client needs remains the core focus of our leadership.

THE SHEPPARD MULLIN DIFFERENCE – CLIENTS FIRST

What is the Sheppard Mullin difference? The answer is YOU. Our clients are our focus. We believe in service, service and... more service.

We are a firm that truly puts clients first. And this sets us apart. We don't just give lip service to client service. Every attorney and staff member have a plaque in his/her work space listing our client service expectations. We regularly give "Clients First" awards to attorneys and staff members who "go the extra mile" for our clients. Client service is part of our culture and permeates everything we do.

This is what sets Sheppard Mullin apart: we promise to put Clients First – and we deliver on that promise. Clients First at Sheppard Mullin means having the first fully operational office in Seoul so that time zones and geography never interfere with client service.



SHEPPARD MULLIN FAST FACTS

- Global 100 law firm founded in Los Angeles in 1927
- 890+ lawyers practicing worldwide
- More than 400 of the firm's lawyers rank annually in respected directories including *Chambers Global*, *Chambers USA* and *EU*, *Legal 500*, *Best Lawyers in America*
- Ranked as leading foreign firm in *Legal 500 Asia* for South Korea
- Ranked as a "Noted Firm" by *Chambers South Korea* for Dispute Resolution International Firms
- Ranked for South Korea IP by *Legal 500 Asia Pacific*
- Shortlisted as "International Law Firm of the Year" in *Asia Law Business' Korea Law Awards*
- Shortlisted as "Dispute Resolution Law Firm of the Year" in *Asia Law Business' Korea Law Awards*
- Ranked Among "Best Law Firms" by *U.S. News & World Report/Best Lawyers*

AREAS OF PRACTICE

Our clients include more than half of the Fortune 100 companies. Our ability to attract the world's most dynamic companies is supported by a truly diverse practice, which focuses on these areas of law:

- Antitrust & Competition
- Banking & Finance
- Corporate, M&A & Joint Ventures
- Dispute Resolution & Litigation
- Insolvency & Financial Restructuring
- Intellectual Property
- Internal Investigations
- International Capital Markets
- Labor & Employment
- Privacy & Cybersecurity
- Tax & Estate Planning
- U.S. Trade

INTERDISCIPLINARY INDUSTRY TEAMS

We recognize that our clients are often looking for specific industry experience that spans multiple practice areas. Accordingly, we have formed numerous industry teams including:

- Advertising
- Aerospace & Defense
- Automotive
- Blockchain Technology & Digital Currency
- Communications
- Construction
- Energy
- Entertainment & Digital Media
- Fashion, Apparel & Beauty
- Food & Beverage
- Healthcare
- Hospitality
- Immigration
- Insurance
- Life Sciences/FDA
- Mortgage Banking
- Non-Profit
- Open Source
- Privacy & Cybersecurity
- Private Wealth Services
- REITs
- Retail
- Securities Enforcement
- Social Media & Games
- Storage
- Technology Transactions
- Transportation

OUR SEOUL OFFICE

Sheppard Mullin has represented Korean and other Asian businesses for many years. We were the first foreign law firm to open a permanent office in Seoul in 2012. Since establishing a “foreign legal consultant office” in Seoul* following the opening of the Korean legal market, our lawyers have adapted to the needs of Asian businesses and understand how to provide the services of U.S. lawyers most effectively.

The Seoul office focuses primarily on antitrust, trade and competition; banking and finance; capital markets; entertainment; fund formation; international arbitration; labor and employment; litigation; and intellectual property including major patent litigation and trade secrets.

All of our Seoul lawyers are Korean native speakers with educational and cultural backgrounds in Korea. Although they are not allowed to practice Korean law, we coordinate with local counsel seamlessly for (non-Korean) clients’ needs for Korean legal advice.

** Sheppard Mullin's Seoul office is a foreign legal consultant office approved by the Ministry of Justice of the Republic of Korea. Under the Foreign Legal Consultant Act of Korea, our Seoul office is only allowed to provide legal advice on US law, with respect to treaties of which the United States is a party, and to universally recognized customary international law. Our Seoul office is allowed to represent clients in international arbitration cases unless US law is not applicable.*

PRIMARY PRACTICES IN OUR KOREA OFFICE

ANTITRUST AND COMPETITION

For decades, Sheppard Mullin has been a leader in the antitrust bar. Our practice encompasses mergers and structural issues, criminal grand jury proceedings, intellectual property issues, international antitrust enforcement, pricing practice, product distribution, joint ventures, class actions, among other areas. Our global competition resources include lawyers in California, Washington, D.C., New York, Brussels, London, Seoul and Shanghai. We represent clients in a wide variety of industries, including electronics, healthcare, pharmaceuticals, financial services, aerospace, energy, technology, publishing, distribution, courier and food services.

Our Antitrust and Competition Group has numerous matters before the United States Department of Justice (DOJ), the Federal Trade Commission (FTC), State Attorneys Generals, the Korea Fair Trade Commission, the European Commission and EU member states. In the U.S., our lawyers counsel clients and handle litigation involving all aspects of federal and state antitrust laws as well as the intersection between antitrust and intellectual property. Internationally, we advise on EU competition law, EU state aid, UK and various EU member states' antitrust and regulatory matters, and China's Anti-Monopoly Law.

Of course, our group includes highly credentialed native Korean speakers. We have applied our experience on behalf of major Korean businesses, and those from other Asian countries since the 1980s.

Government Investigations

Much of the enforcement of antitrust laws is done by government agencies, particularly the FTC and the Antitrust Division of the DOJ. In addition, the California State Attorney General and local prosecutors often use California's Cartwright Act and Unfair Competition Law to investigate and bring enforcement actions.

Sheppard Mullin counsels Korean clients involved in government civil investigations and enforcement activities, including merger transactions, joint ventures and various types of pricing and distribution restraints. We also routinely represent our clients before the FTC and the DOJ, where we maintain a positive reputation and solid working relationships with government representatives. Our lawyers have many years of experience practicing at enforcement agencies.

Because of experience and the results we have achieved, major Korean companies have entrusted us with their most serious and sensitive antitrust issues.

Merger Control

Our in-depth experience in merger control and major national (Member States) merger control regimes, including the EU, DOJ and FTC and Asia enables us to help Korean clients with international transactions that include merger control proceedings.

We regularly assist clients with the coordination of multi-jurisdictional merger proceedings (including in China). We have a track record in successfully pushing for remedy negotiations and have handled the most complex EU Merger Regulation (EUMR) investigations. We regularly represent clients in court litigation arising from merger proceedings and advise third parties in merger investigations.

Private Civil Antitrust Litigation

Under both state and federal antitrust laws, private parties can bring antitrust claims seeking treble damages, injunctive relief and recovery of lawyers' fees. Such lawsuits may assert a variety of antitrust violations such as price fixing, price discrimination, distribution restraints, and monopolization. Sheppard Mullin typically represents defendants in such actions, although we sometimes prosecute such matters.

We have represented well-known Korean defendants in many of the most significant antitrust class actions in the country. These include actions relating to DRAM, SRAM, Flash Memory, LCD, Cathode Ray Tubes, and Lithium-Ion Batteries, to name a few areas. In addition, we have recently defended – and prosecuted – monopolization and merger cases representing clients in industries ranging from sports to newspapers. Our lawyers have also successfully tried numerous major antitrust cases.

A very important aspect of these cases is the coordination of responses to government agencies all over the world. Korean companies regularly ask us to coordinate and lead their worldwide response to antitrust investigations.

Antitrust Compliance and Counseling

Because the best way to solve problems is to prevent them in the first place, Sheppard Mullin focuses on formulating and implementing effective antitrust compliance programs. We offer a two-hour compliance program to clients, as well as other more in-depth programs where appropriate. We advise clients about whether specific proposals or conduct are consistent with the antitrust laws. We can also audit a company's policies and procedures to determine whether they comply with antitrust laws, as well as recommend solutions when and where they are needed. Our antitrust compliance programs are company specific and cover both state and federal laws, not only US but also EU and Chinese laws and regulations.

BANKING AND FINANCE

Sheppard Mullin has extensive experience representing the branches and agencies of foreign banks in legal, regulatory, and compliance areas of their U.S. operations. We are especially experienced in successfully coordinating the compliance functions between bank headquarters and local branches and agencies. We have deep experience dealing with all major regulators and agencies for foreign banks and their agencies and branches, including the DOJ, the Office of Foreign Assets Control (OFAC), the Securities and Exchange Commission (SEC), the Federal Reserve Banks of New York (FRBNY) and California, the Commodity Futures Trading Commission (CFTC), the New York State Department of Financial Services (NYDFS), the New York Attorney General's Office, and the Financial Industry Regulatory Authority (FINRA). Our interdisciplinary team includes world-class banking regulation practitioners, leaders in cybersecurity and data privacy, and seasoned litigators with experience in the specific complexities involved in defending banks.

We support our banking clients through all phases of the regulatory lifecycle, from evaluating and enhancing compliance infrastructure and navigating examinations and investigations, to preparation for and response and enforcement actions and strategic or defensive litigation. Our specific experience includes:

- BSA/AML Compliance
- Compliance Staffing and Training
- Corporate Governance
- Customer Due Diligence/Enhanced Due Diligence (including CDD Rule Compliance)
- Data Privacy and Cybersecurity (including NYDFS 500 Certification and GDPR Compliance)
- Sanctions Compliance
- Transaction Monitoring (including NYDFS 504 Certification)
- Vendor Management and FCPA Compliance

Compliance

Sheppard Mullin represents foreign financial institutions with respect to bank regulatory inquiries and BSA/AML and OFAC compliance in the United States. We have experience in representing Korean banks that face enforcement actions by federal and state bank regulators, such as the FRBNY and the NYDFS. We assist banks in responding to report of examinations, addressing deficiencies noted during bank examinations, and planning and implementing remedial actions so that the bank may be in full compliance with BSA/AML and OFAC rules and regulations. We also assist banks with respect to their transaction monitoring systems and the newly implemented DFS Superintendent Regulations Part 504 Certification. We recognize that when there are deficiencies noted by bank regulators with respect to the bank's compliance program, it is critical that the bank addresses the concerns in a timely manner and implement a robust remediation plan.

CONSTRUCTION

Sheppard Mullin represents owners, developers, contractors, subcontractors, design professionals, governmental agencies, REITs, lenders and sureties in a broad range of domestic and international construction law matters relating to public and private projects. We offer a one-stop shop, advising clients from project inception to conclusion. Whether negotiating contracts or prosecuting and defending high-stakes disputes, we partner with our clients to realize their project goals. Unlike many firms, we have maintained construction and infrastructure as a core practice with a large team of lawyers dedicated to meeting the global needs of our clients. We are proud to have assisted our clients with projects that range from the first major investment of a growing business to some of the largest and most sophisticated projects in the world.

We represent clients in international arbitration or global litigation arising from construction of some of the largest infrastructure projects in the U.S., the Middle East (Saudi Arabia, U.A.E., Oman, and Qatar), and South America (Mexico, Peru, and Brazil). The industries in which we have construction experience include nuclear power plants, power generation plants, petrochemical plants, desalination plants, LNG import and export facilities, offshore oil and gas platforms, drill ships, bridges, metro transportation systems and skyscrapers.

Project and Infrastructure Advice

We advise clients in establishing the most appropriate business entity for a given project, as well as on licensing issues and on the unique aspects of public works projects. In addition, we negotiate with governmental agencies concerning entitlements, development rights, permitting and variances. Because environmental and land use issues permeate projects, we provide deep experience in these areas to ensure the best possible assessment of our clients' projects. Our lawyers advise owners and contractors on the bidding and awarding of projects. We also prosecute and defend bid protests and, when appropriate, effectively coordinate outside support on behalf of an affected party. We frequently advise developers, owners, contractors, and financing parties on construction-related contracts, including construction services, design/build, engineering/procurement/construction (EPC), architectural or engineering services, and construction management, as well as all related subcontracts.

CROSS-BORDER M&A

Sheppard Mullin represents clients in cross-border mergers and acquisitions and investment transactions. We have experience representing both Korean and foreign clients in connection with cross-border structures, including:

- Acquisitions and divestitures by U.S. clients of foreign companies, whether directly or through foreign subsidiaries
- Acquisitions and divestitures of U.S. businesses by Korean clients or their U.S. subsidiaries
- Controlling and non-controlling investments by Korean clients or their U.S. subsidiaries in U.S. businesses
- Distressed acquisitions and sales of assets in various insolvency proceedings
- Hart-Scott-Rodino and Exon-Florio/CFIUS approvals and filings
- International investment transactions by Korean clients, not only in the U.S. but also in Asia and Europe
- Overseas investments by Korean corporate venture capital companies
- Overseas joint ventures between Korean and foreign companies

We combine our firmwide experience in negotiated, unsolicited, public and private acquisitions, private equity, venture capital investments and joint ventures with an understanding of the unique issues involved in cross-border transactions.

DISPUTE RESOLUTION AND LITIGATION

Sheppard Mullin represents Korean clients in litigation matters related to the following areas, among others:

- Antitrust class actions
- Contract disputes
- Disputes with overseas distributors and contractors
- Patent infringement and IPRs
- Product liability class actions
- Trade secret protections
- Wrongful termination and other labor issues

Our lawyers also recognize and promote the use of mediation and other dispute resolution mechanisms as alternatives that can be significantly more efficient and cost-effective. Our international litigation practice includes:

- Enforcement of foreign judicial or arbitral awards in the U.S.
- Enforcement of U.S. and non-U.S. judicial or arbitral awards in other countries
- Foreign Corrupt Practices Act issues
- Inbound and outbound customs issues
- International arbitration of government contracts
- International arbitration of private disputes under CIETAC, AAA, ICC, ICDR, LCIA, SIAC, and HKIAC
- Investment arbitration under ICSID and UNCITRAL Arbitration Rules
- Multi-jurisdictional litigation
- Patriot Act compliance and enforcement
- Personal jurisdiction and procedural issues

Our lawyers are known for their advocacy, trial and appellate skills, in-depth knowledge of U.S. state and federal courts at all levels and practical business judgment, all of which contribute to our consistent delivery of successful, cost-effective results.

ENTERTAINMENT, ADVERTISING AND TECHNOLOGY

Our Entertainment, Advertising and Technology lawyers have distinguished themselves with the ability to represent media companies on a global basis in multi-year television output licensing and joint venture agreements, including structuring satellite and cable platform deals for studios in Italy, Germany, France and Spain. By aiding in the creation of these programming opportunities, our lawyers are pivotal in offering studio clients both strategic and tactical guidance in international markets as well as in emerging multimedia environments. In addition, we are experienced in structuring international co-productions, both under various bi-lateral treaties and the European Convention, with a view to maximizing the financial and creative benefits available to producers.

Our lawyers have also represented major studios, independent production companies and financiers from around the world in the development, financing, production and distribution of motion picture and television content, including successful and lucrative syndicated television series. We also advise in connection with the exploitation of ancillary and subsidiary rights, such as merchandising, in markets around the world. This work includes ensuring that proper measures are taken in U.S. and foreign jurisdictions to protect trademarks, copyrights and other intellectual property assets.

We also represent several international fashion houses, helping them expand into new markets as well as protecting their products and brands.

IMMIGRATION

Sheppard Mullin's Immigration practice combines the legal talents of a respected team and the resources of a Global 100 law firm. Our immigration lawyers skillfully guide clients through the ever-increasing complex web of rules, policies and regulations governing U.S. immigration and global mobility. Our multidisciplinary approach provides U.S. and Korean employers with comprehensive advice on immigration matters and the interplay between immigration and employment, tax, corporate and securities laws.

Transactional Support for U.S. Immigration

Our Immigration practice spans the entire process from nonimmigrant visa through permanent residency and naturalization. We advise on the application for various non-immigrant visas for the employment of foreign nationals in the U.S.; applications for permanent resident status ("green cards"); labor certifications; and administrative matters before U.S. Citizenship and Immigration Services (USCIS), U.S. Department of Labor (DOL), U.S. Customs and Border Protection (CBP), Immigration and Customs Enforcement (ICE), U.S. State Department (DOS), and the DOJ. We have deep experience in communicating with the respective agencies on behalf of our clients in connection with visa matters. We routinely advise on the following types of matters:

- Non-Immigrant Visas: B-1 visitors, E-2 investors, E-3 professionals, F-1 students, H-1B professionals, J-1 interns and trainees, L-1 intra-company transfers, and O-1 extraordinary ability.
- Permanent Residency: Applications for permanent resident status ("green cards") including PERM Labor Certifications to prove a shortage of U.S. workers to the U.S. Department of Labor and I-140 immigrant petitions.

- Government Agency Work: Administrative matters before DHS, DOL, the State Department, and DOJ
- I-9 and E-Verify Policies and Systems: I-9 compliance issues, I-9 verification procedures, ICE audits, and government enforcement proceedings.

INSOLVENCY AND FINANCIAL RESTRUCTURING

In insolvency, we represent clients in multiple jurisdictions in such industries as financial services, infrastructure, sports, retail, energy, consumer products, telecommunications, professional service firms, and media and entertainment. We support our clients through all phases of the bankruptcy cycle, from evaluating the client's rights and claims at the outset of the bankruptcy process, and making relevant court filings, to negotiation and settlement, and strategic and defensive litigation. Our lawyers represent note holders, ad hoc note holder committees, indenture trustees, financial institutions and opportunistic investors in cross-border and multijurisdictional restructurings, creditors rights litigations and liquidations of collateral for defaulted note issuances, bank loans and other claims involving emerging, developing and developed market issuers and debtors in Asia, Australia, Eastern Europe, Europe, Latin America and South America. We have extensive experience on cross-border matters involving China and Asia. These representations often involve consensual restructurings, multiple and ancillary insolvency proceedings in various jurisdictions, Chapter 11 and 15 proceedings, litigations and appeals in the U.S. and other jurisdictions, and arbitration proceedings to enforce the client's rights in various jurisdictions.

We also represent buyers of distressed assets in multiple jurisdictions, especially in developing and emerging markets. We effectuate these acquisitions through an in-depth knowledge of many jurisdictions' legal regimes and often with the use of experienced and trusted local counsel.

INTELLECTUAL PROPERTY

We advise our international clients on patents, trademarks, copyrights, trade secrets and false advertising and routinely secure and enforce patents and other intellectual property rights both domestically and abroad. We create optimal structures for transactions and negotiations involving intellectual property and assist our clients with practical concerns related to e-commerce and data retention. We also provide cutting-edge legal advice in antitrust, unfair competition, counterfeiting, grey marketing and product diversion issues. We regularly assist with technology transfers, including assignments, licensing and joint ventures, and design protective measures to avoid the loss of proprietary information through employee departures, industrial espionage or other means. We have proven experience in representing multinational clients in trials and appeals in the federal and state courts, in arbitrations and in adversarial proceedings before the U.S. Patent and Trademark Office, the FTC and similar tribunals, and in industry investigations such as those before the National Advertising Division of the Council of Better Business Bureaus. We not only represent clients before government tribunals, we also represent governments, for example, the German Federal Ministry of Justice and the Government of the French Republic in the Google book-scanning case.

We are also one of the leading advisors in the field of standard-essential patents (SEPs). With a dedicated team of antitrust and IP specialists around the globe, we can advise clients on all angles in the IP/antitrust interface. We have tremendous experience negotiating Fair, Reasonable and Non-Discriminatory (FRAND) licenses and litigating disputes involving SEPs. Our experience includes district courts throughout the US, before the International Trade Commission and on appeal to the US Court of Appeals for the Federal Circuit as well as in European national patent courts. In addition, our lawyers were involved in leading competition complaint cases in front of the EC and the FTC where they discussed all aspect of standard-setting and FRAND.

INTERNAL INVESTIGATION AND CROSS-BORDER ENFORCEMENT OF U.S. LAWS

Our lawyers advise both U.S. and international businesses and their agents on the variety of U.S. laws that govern commerce to and from the United States, including U.S. sanctions laws and regulations, money laundering laws and the FCPA. U.S. sanctions are designed to use the power of U.S. markets, the U.S. banking system, and the U.S. dollar to pursue U.S. foreign policy and national security objectives. Using those tools, the U.S. government can effectively threaten to deny Korean companies' access to the U.S. market if they violate U.S. economic sanctions. The FCPA makes it illegal for commercial enterprises or individuals representing such entities to offer, promise to pay, or direct or authorize another individual to pay money or anything of value to a foreign government official for expanding or maintaining their commercial interests. Enforced with increased fervor in recent years, the FCPA is aimed at prohibiting bribery, including suspicious political contributions. We conduct internal investigations to detect and remedy problems before they cause more damage. We also defend clients in connection with government investigations, Mutual Legal Assistance Treaties, and other enforcement actions. We advise clients on the full range of issues implicated by the U.S. sanctions and money laundering laws and the FCPA and related anti-corruption statutes around the world.

INTERNATIONAL CAPITAL MARKETS

Our capital markets practice assists companies and financial institutions with cross-border debt and equity financing transactions, including:

- Alternative public offerings
- American Depository Receipt programs
- Asset-backed securitizations
- Cross-border insolvencies and Exchange Offers
- Domestic and offshore investment structures
- Fund formation and regulation
- Initial public offerings (IPOs)
- Investment-grade and high yield debt offerings
- PIPE financings
- Regulations S offerings
- Rule 144A private placements

Our lawyers regularly assist domestic and foreign private issuers in their communications with the public markets and their disclosure and reporting obligations with the SEC and other regulatory authorities and stock exchanges throughout the world.

JOINT VENTURES AND STRATEGIC ALLIANCES

One of the primary strategies for foreign businesses to enter the U.S. market and for U.S. businesses to enter foreign markets is through joint ventures or other forms of alliance. Sheppard Mullin advises on the host of cross-border partnering, joint venture and alliance configurations. We advise clients in legal issues and challenges, that include:

- Choice of law and dispute resolution venues
- Customs and other import controls
- Due diligence on prospective partners
- Identification and collaboration with local counsel, accountants and advisors
- Intellectual property registration and protection
- Investment structures
- Liability protection exit and termination strategies
- Liquidations of joint ventures
- New entity formation (foreign or domestic)
- Risk-sharing, manufacturing, marketing and R&D agreements
- Technology licensing
- U.S. tax planning for U.S. and foreign partners

We have also advised on matters subject to the FCPA, Antiboycott Act and other U.S. controls on doing business in various foreign countries.

LABOR AND EMPLOYMENT

Labor and employment laws affect the entire legal relationship between employers and employees, beginning with the initial hiring process and expanding into every facet of daily operations, including job descriptions, wages, promotions, reviews, terminations, benefits, mergers and acquisitions, as well as the successful resolution of disputes pertaining to unfair labor practices and discrimination. Because the laws that apply to the labor and employment relationship are found at all levels—federal, state, county and even city—making sense of these often-conflicting requirements is more of a challenge than ever for employers.

On many occasions, employers seek to “do the right thing” and yet do not realize they might be in violation of the law. Knowing what to do and when is a core competency of our labor and employment lawyers. With one of the largest Labor and Employment practices in the U.S., and a dedicated international employment and mobility law team, we advise employers in all aspects of employment counseling and litigation. The strength and depth of our practice is rooted in our ability to provide truly full-service labor and employment law counseling. Many of our multinational clients view our Labor and Employment practice as an extension of their in-house legal department, while our emerging and middle-market clients rely upon the true depth of our experience and this responsive service we can provide daily.

PRIVACY AND CYBERSECURITY

Our global, interdisciplinary Privacy & Cybersecurity team includes some of the most respected lawyers in the privacy space, including a former U.S. DHS deputy general counsel; a lawyer who literally “wrote the book” on data breaches; award-winning privacy class action litigation practitioners; and EU-based data protection leaders. We partner with clients to help them extract value from the data they collect, while identifying and addressing regulatory compliance requirements, and ensuring that data is appropriately protected. Our lawyers have experience responding to high-profile data breaches, including state-sponsored attacks, and the regulatory investigations, Congressional oversight and litigation that often follow such incidents. We litigate major privacy and security related class actions. We provide strategic counsel to help companies understand emerging developments in this rapidly changing area of law, particularly with EU data collection and international data transfers. As data becomes more entwined with the enterprise value of businesses, we conduct data and privacy compliance due diligence in connection with mergers and acquisitions and other corporate and strategic transactions.

TAX AND ESTATE PLANNING

An intercontinental family with members scattered throughout the world, a foreign executive contemplating a transfer to the U.S. and a foreign investor with assets in the U.S. must exercise caution as to how their holdings are structured. Prudent estate and tax planning will result in significant tax savings for several generations.

Sheppard Mullin counsels multinational clients on pre-immigration tax matters and multi-jurisdictional estate planning, including:

- Advice on U.S. reporting obligations regarding foreign accounts, trusts and transfers of funds
- Analysis of income and estate tax treaties to minimize overall or double taxation
- Analysis of visa alternatives from a tax perspective
- Development of pre-immigration gifting strategies
- Formation of offshore companies and other vehicles to hold U.S. assets
- Global estate planning
- Preparation of generation skipping, dynasty and other trusts

U.S. TRADE

The Republic of Korea and the United States have longstanding political and economic ties. Our trading patterns are interdependent, as are our trade laws and regulations as set forth in the Korea - U.S. Free Trade Agreement. Sheppard Mullin recognizes the deep connection between the two countries and, for that reason, we were one of the first U.S. law firms to open in Seoul in 2012. Even before that time, we maintained a focus on Korea, serving some of the country's largest companies. Lawyers from all of our 15 other offices assist Korean clients in every sector, including manufacturing, financial services, telecommunications, construction, heavy equipment, aerospace, and high technology.

Whatever elements of U.S. law or regulation affect your business, we are positioned to support you. That is particularly true of U.S. international trade regulations, many of which apply to transactions even outside the borders of the United States. Our International Trade team is unparalleled in its ability to support the Korean companies. We advise and defend clients doing business around the world so that they can succeed in the face of shifting laws on sanctions, anti-bribery, foreign direct investment, and customs.

Now, as much as any time in the history of the two countries' relationship, it is critical to have serious, experienced legal counseling on U.S. extraterritorial laws. It is essential for business planning, prospering in global markets, and protecting your company from potentially devastating U.S. enforcement actions. We have a strong history of serving and protecting our clients in Korea, and we will continue to guide our clients toward success around the world.

GLOBAL REACH

In addition to our direct presence in Asia and Europe, and each practice group's network of international relationships, we can call upon our colleagues in other parts of the world such as Australia, Eastern Europe and Africa through our membership in TerraLex, a worldwide group of leading high-quality law firms.

LANGUAGES IN WHICH SHEPPARD MULLIN ATTORNEYS ARE FLUENT:

- | | |
|---------------------|--------------|
| Arabic | Japanese |
| Chinese – Cantonese | Korean |
| Chinese – Mandarin | Marathi |
| Dutch | Persian |
| English | Polish |
| Estonian | Portuguese |
| Farsi | Russian |
| French | Shanghainese |
| Georgian | Spanish |
| German | Tagalog |
| Greek | Thai |
| Hebrew | Urdu |
| Hindi | Vietnamese |
| Italian | |





SEOUL OFFICE

West Tower 23rd Fl., Mirae Asset Center 1 Building
26 Euljiro 5-gil, Jung-gu, Seoul 04539
Republic of Korea

Brussels | Century City | Chicago | Dallas | London | Los Angeles | New York | Orange County | Palo Alto
San Diego (Downtown) | San Diego (Del Mar) | San Francisco | Seoul | Shanghai | Washington, D.C.

www.sheppardmullin.com