

COMMA 10

CHARTERED ACCOUNTANTS & LAWYERS



HISTORY



SERGIO FINULLI

Comma 10 is a professional firm that brings together the skill of chartered accountants and lawyers whose history is well established within the Milanese and Italian panorama whilst, at the same time, having a consolidated network of international contacts.

The firm distinguishes itself in its capacity to fully understand and to meet client's needs with a multidisciplinary approach. The origin of Comma 10 goes back to 1985 when Giovanni Bianchi created his firm in Milan. As the firm developed it gradually acquired ever greater experience expanding into new fields of competence.



GIOVANNI BIANCHI

Today Comma 10 offers its clients complete and inter-disciplinary services thanks also to the arising of the legal department alongside that of the business and tax consultancy.

VISION



ANDREA ANGHELEDDU

Comma 10's cornerstone is the professional collaboration between chartered accountants and lawyers with the mission to provide integrated services with a multi disciplinary perspective.

The objective is to respond not only to each specific become increasingly hard considering the implications of today's complex backdrop.



MARIAGIULIA SIGNORI

Each single client's requests are welcomed and evaluated with the maximum flexibility: the best possible solution are offered in all phases of the professional service, measuring and evaluating prospects, risks, responsibility, unforeseen situations and consequences.

Comma 10 solutions are always creative and able to answer the client's needs and difficulties even when it's necessary to radically innovate the strategy.



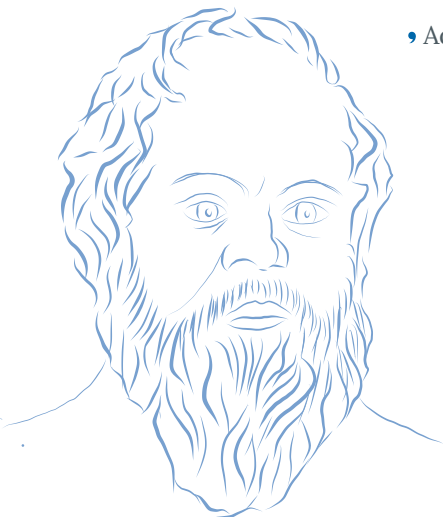
SIMONA CUCCHI

In doing so the bond between the client and the professional expert becomes ever more solid and long lasting, passing over the immediate questions to identify the real priorities with short, medium and long term goals.

COMPETENCES

ACCOUNTING, CORPORATE AND TAX SERVICES:

- Accounting services for companies and assistance in day-to-day business operations
- Establishment of new companies and statutory changes
- Company-services concerning the preparation of minutes of board-meetings, company-offices, keeping and maintenance of company-books and book keeping audits
- Ordinary assistance in the preparation of periodic tax statements
- Assistance and bar for tax litigations and relationships with tax administration offices
- Advice on national and international tax planning



*It seemed amazing to me:
know the explanation of
everything, know why it starts,
it ends, it is.*

SOCRATES

LEGAL AREA

- Legal advice and assistance on every aspect of the operations and functioning of companies
- Advice and assistance on negotiating and editing contracts and agreements on sale and purchase, leasing, outsourcing, agency, distribution and franchising, supply and sub-supply, licensing, sponsorship, consulting
- Judicial and arbitration assistance in civil and corporate matters
- Advice and assistance on civil law and family law
- Legal counselling on industrial and intellectual property rights
- Real estate matters

A few observation and much reasoning lead to error; many observations and a little reasoning to truth.

ALEXIS CARREL

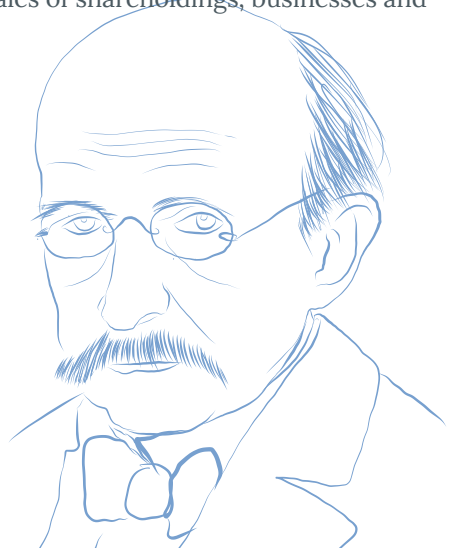


BUSINESS AREA, CORPORATE RESTRUCTURING AND BANKRUPTCY

- Due diligence aimed at company acquisitions
- Evaluations of businesses and companies
- Assistance on reorganization, liquidation, insolvency
- Advise on contentious matters, such as derivative actions against directors and on the recovery and proof of debts
- Advice on structuring the pre-bankruptcy settlement, negotiating the restructuring agreements and for the transfer of businesses
- M & A and extraordinary transactions: assistance in mergers, spin-offs, corporate restructuring, acquisitions, sales of shareholdings, businesses and assets

*In the last analysis,
we ourselves are a part
of the mystery that
we are trying to solve.*

MAX PLANCK



INTERNATIONAL OUTLOOK

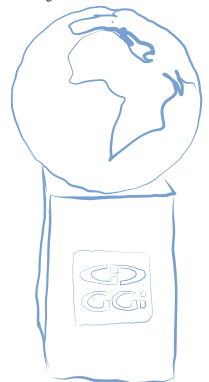
It is vital today to have a presence in international markets.

Access to professional and approachable experts in each country is essential.

That is why we are an independent member of GGI (www.ggi.com) a global alliance of independent leading law, accounting, audit, management consulting and trust firms.

GGI's broad international coverage provides us and our clients with access to high quality firms in nearly every major financial and commercial centre.

All member firms are locally based firms, indigenous to their areas.





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