INTERNATIONAL M&A SUBCOMMITTEE PREFACE

Since the beginning of what was then known as the Committee on Negotiated Acquisitions, the International M&A Subcommittee of the Mergers and Acquisitions Committee of the Business Law Section of the American Bar Association (the "Subcommittee") has been a leader in providing cross-border M&A practitioners with knowledge and tools to assist in the understanding of the myriad issues and sometimes conflicting international correlations that arise with every transaction.

First published in 2007, this Second Edition of International Mergers and Acquisitions Due Diligence is the Subcommittee's latest submission in furtherance of that goal. The product of almost three years' work and thousands of hours by M&A Practitioners in over 20 countries, we truly believe that this publication will prove invaluable as one approaches a transaction in a covered jurisdiction.

We would be remis if we did not take this opportunity, on behalf of ourselves, the Subcommittee, and all future readers, if we did not thank Diego Gómez-Cornejo, as Editor-in-Chief, each member of the Editorial Working Group, and each of the contributing firms and authors for a job exceptionally well done: Thank you to each of you.

> Jeffrey LaBine Chair Ann Arbor, MI

M. Jorge Yáñez V. Vice-Chair Monterrey, Mexico April, 2022