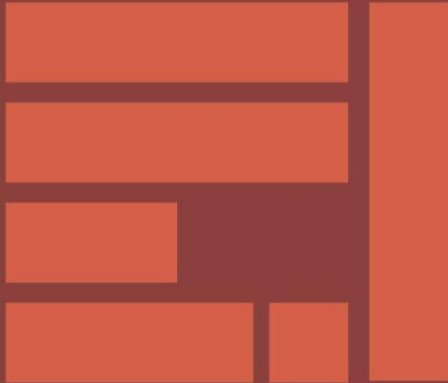
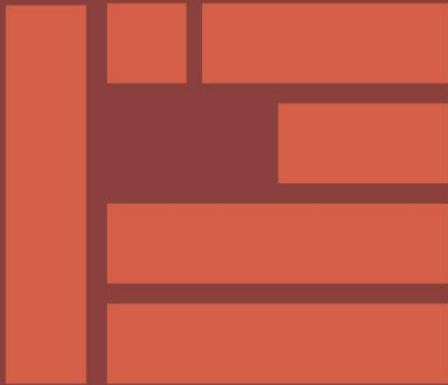


YOON & YANG LLC



YOON & YANG LLC



FIRM PROFILE



Yoon Yang Kim Shin & Yu (previously called Yoon & Yang) is a full service law firm which provides both domestic and foreign clients with the highest quality legal services in international transactions, mergers and acquisitions, securities and finance, antitrust and fair trade, intellectual property rights, licensing and technology transfer, labor, maritime, tax, other general corporate and business matters, and civil and criminal, administrative, environmental, family, constitutional, medical and international litigation and arbitration.

The firm was established in February 2003 through the merger of two leading firms in Korea, Yoon & Partners and Roh & Yang, in order to provide both domestic and foreign clients with a wider scope of high quality legal services through expansion and specialization. The firm earned the trust of clients and received high praise and support for the merger as it is viewed as being an ideal and successful model of synergy of the two firms' strength and merits. The firm then merged with Kim Shin & Yu in March 2006 and became Yoon Yang Kim Shin & Yu to greatly enhance legal services through expansion and specialization of all of its practice areas.

Prior to the first merger, Yoon & Partners was a reputed law firm established in 1989 by Hoil Yoon, who brought 10 years experience as a partner at the international law firm of Baker & McKenzie. Yoon & Partners gained its reputation in the areas of international transactions, mergers and acquisitions, antitrust and fair trade, intellectual property rights, finance and international litigation.

Roh & Yang was established in 1993 by Kyung Rae Roh and 6 other attorneys. Later, former judge Sam-Sung Yang joined the firm as a managing partner, followed by former Chief Justice Kwan Yun and former Justice Kyung-Song Chun of the Korean Supreme Court and other renowned attorneys, and the firm grew into one of the most reputable law firms in Korea in the areas of general civil and criminal, tax, administrative, intellectual property, and medical litigations, corporate reorganization, and bankruptcy.

Kim Shin & Yu was established in 1967 and had been recognized as a pioneer in providing legal services to Korean and foreign clients for international business transactions. Under the leadership of Jin Ouk Kim and Rok Sang Yu, the firm earned and maintained a reputation for excellence in bringing together Western concepts of law and business with the centuries-old East Asian tradition of commerce and judicature in the areas of international transactions and intellectual property in particular.

Yoon Yang Kim Shin & Yu has successfully achieved its stated goals of the merger to provide better quality legal service as well as creating economies of scale in the areas of litigation and corporate and international transactions on the basis of the experiences, knowledge and reputation of the respective law firms in different legal fields before the mergers. The firm has a vision to grow into a world-class law firm based in Korea by achieving its goal of providing the highest quality legal services and by taking initiatives to practice the highest ethical principles and realizing democratic human relationships.

Yoon Yang Kim Shin & Yu provides clients with top quality legal services with respect to all domestic and overseas legal issues.

We are proud of our attorneys and professionals who have been acknowledged and recognized as leaders in their respective legal fields. We will continue to make efforts to better serve a broad spectrum of clients ranging from small domestic corporations to global corporations by providing legal services that can meet clients' expectations.

We observe the ethical principles of lawyers.

We will be a leading force to promote an advanced legal culture in Korea by establishing a right sense of values and taking initiatives in practicing highest ethical principles of lawyers.

We value trust of clients.

We will provide clients with legal services that are reliable and trustworthy. We believe that clients' confidence and trust towards us, which stems from our great care and attention, makes it possible for us to provide clients with top quality legal services.

We endeavor to grow into a world-class law firm based in Korea.

In order to achieve our goal to provide clients with the highest quality legal services, our attorneys are provided opportunities to study abroad and participate in various legal seminars. It is our philosophy to never spare any effort to train and educate our attorneys to grow into professionals who are qualified to represent clients' interests at the highest level of competency and efficiency. In addition, we will continue to hire outside experts who are highly qualified and acknowledged in their respective legal fields and to develop close collaborations with internationally-acclaimed overseas law firms in order to meet the various types of legal demands in society that are changing faster than ever. Through these efforts, Yoon Yang Kim Shin & Yu will grow into a world-class law firm based in Korea.



Corporate & International

Our corporate practice group provides a full range of legal services, including M&A, business planning, negotiation, establishment and operation of corporations and other legal entities, and all other issues that arise in relation to various business activities, domestically and internationally. In particular, this practice group provides consulting and litigation services on matters such as M&A, business combination, business transfer and assignment, business restructuring and corporate reorganizations, antitrust and fair trade, international trade, joint venture, establishment of subsidiaries, branches and liaison offices, appointment of distributor and agent, foreign investment, various business permit and government approval, labor issues, all kinds of contracts including government contract, and general corporate work.

■ M&A

Our M&A practice group provides a full range of proactive and prompt legal services related to M&As, business transfers, and asset acquisitions.

The services provided by this practice group include, among others, the following:

- ✧ Planning regarding corporate restructuring and M&As
- ✧ Identification and selection of business partners
- ✧ M&A-related strategic plan, negotiation, and preparation of related documents
- ✧ Due diligence review and analysis of relevant laws
- ✧ Preparation of government reports and filings
- ✧ Drafting of contracts and negotiation
- ✧ Assistance with closing and preparation of closing documents
- ✧ Advising on the Commercial Code, the Securities and Exchange Act, the Monopoly Regulation and Fair Trade Act, tax laws and structuring, and labor matters

In particular, this group has accumulated M&A experience in the areas of energy, automotive, IT, steel, chemical, distribution, oil refining, semiconductor, banking and finance, and other industrial areas.



■ Bankruptcy and Corporate Reorganization

Our bankruptcy and corporate reorganization practice group provides a wide scope of legal services with respect to bankruptcy and corporate reorganization, which became an issue in Korea after the financial crisis in 1998. The services provided by this practice group include, among others, the following:

- ❖ Representing and advising insolvent companies or interested parties in rehabilitation and bankruptcy proceedings
- ❖ Representing and advising companies or interested parties in work-out or restructuring proceedings
- ❖ Structuring M&As for insolvent companies and companies under reorganization
- ❖ Representation in insolvency litigations and applications for motions
- ❖ Advising on asset securitization and transactions involving non-performing loans



■ Foreign Investment and Overseas Investment

We assist, represent, and provide legal services concerning foreign investment and overseas investment by domestic companies. We provide advice and assistance with joint ventures, establishment of subsidiaries, branches and liaison offices, and other legal issues and problems arising from their operations. Our foreign investment and overseas investment practice group covers the following areas:

- ❖ Establishment of subsidiary, joint venture, branch and liaison office
- ❖ Overseas investment, establishment of overseas subsidiary, branch and liaison office
- ❖ Report, permission, approval and registration with government offices
- ❖ Advising on legal issues with respect to foreign exchange controls and other business operations
- ❖ Drafting various agreements and providing legal advice on execution and performance of contracts
- ❖ Appointment of distributors or agents
- ❖ Review and analyze fair trade laws and other regulatory laws



■ Antitrust and Fair Trade

Our antitrust and fair trade practice group advises clients on all aspects of Korean antitrust laws and represents clients before the Korea Fair Trade Commission and in administrative lawsuits involving Fair Trade Commission decisions. This practice group covers the following areas:

- ❖ Issues regarding competition laws in domestic and international transactions and extraterritorial application of domestic and foreign antitrust laws
- ❖ Guarantee of obligations, limitation on cross-shareholding, insider trading, unfair assistance between affiliates of enterprise groups
- ❖ Establishment of a holding company and restrictions on holding company activities
- ❖ Concerted activity
- ❖ Abuse of monopoly or market dominating position
- ❖ Resale price maintenance
- ❖ Business combinations
- ❖ Labeling and advertising, and standard terms regulations
- ❖ Multi-level marketing and electronic commerce laws
- ❖ Subcontract transactions
- ❖ Representing clients before the Korea Fair Trade Commission and appeal procedures

■ Labor and Employment

Our labor and employment practice group covers various legal issues related to labor-management relations and individual employment relations and provides clients with practical and specific advice for various labor issues that require taking different approaches depending on the government's policy. We believe that any disputes between labor and management should be approached in a manner that assures a reasonable outcome for both parties.

The services provided by the labor and employment practice group include, among others, the following:

- ❖ Reviewing and preparation of employment contracts, collective bargaining agreements, and rules of employment
- ❖ Advising on employment benefit plans, including stock ownership, stock options, national pension, health insurance, industrial accident insurance and social insurance
- ❖ Advising on walkout, strike and other labor disputes
- ❖ Counseling on labor-management matters relating to mergers and acquisitions, business transfers and stock acquisitions
- ❖ Advising clients on disciplinary actions including dismissal
- ❖ Advising on corporate restructuring, early retirement program, dispatched workers, workers supply and demand programs, and layoffs
- ❖ Advising on pension and severance payments
- ❖ Advising on protection of trade secrets
- ❖ Advising on administrative regulations and procedures concerning all labor related issues

■ Maritime and Aviation

Based on the firm's expertise and professional background, we are a recognized leader in providing specialized legal services for transactions concerning maritime and aviation. Members in the maritime and aviation practice group have studied and worked abroad, particularly in England, concentrating on maritime law and have also been at the forefront in the development of maritime law in Korea.

This practice group represents clients in all areas of the shipping industry, including domestic and international shipowners, operators, charterers, domestic and international airlines, P&I insurers and other insurers, freight forwarders, shipping agents, and stevedores.

Our maritime and aviation practice group provides the following legal services, among others:

- ❖ Representing clients in ship collisions, ship towing, wreckage removal, marine pollution, salvage operations, maritime losses, and airplane accidents
- ❖ Advising on manufacture, overhaul, repair, chartering, and sale of aircraft and related financing arrangements
- ❖ Representing clients in charter contracts, vessel agent contracts, voyage contracts and land, ocean and air freight forwarding contracts
- ❖ Representing clients in litigation on bills of lading, multimodal bills of lading, airway bills, shipping charge, and charge in arrear
- ❖ Representing shipowners in liability limitation proceedings
- ❖ Advising on various international treaties relating to aviation

■ International Trade

Our international trade practice group has extensive experience in international trade laws, and provides legal advice and assistance with respect to WTO agreements and domestic regulations under the GATT. This practice group provides expert advice and assistance with the following, among others:

- ❖ Anti-dumping duty system
- ❖ Countervailing duty system
- ❖ Safeguards
- ❖ Various unfair trade practices
- ❖ Representing clients in actions brought before the Korea Trade Commission and the Ministry of Foreign Affairs and Trade



■ Real Estate and Construction

Our real estate and construction practice group provides a wide array of advice and assistance on matters related to real estate transactions and development, including various tax issues, zoning and land use restrictions, environmental problems, and investment, management, sale and securitization involving real estate, such as REITs and indirect investment in real estate.

This practice group provides advice and represents domestic and foreign companies with respect to negotiation and drafting of contracts for large scale international construction contracts, including Libya artificial waterway construction, consortium, joint venture, power plant, plants, and sports complex. Based on such experience, the practice group provides expert advice and assistance with all aspects of real estate and construction matters.

■ Others

The firm also provides other legal services as follows:

- ❖ Representing and advising venture and IT companies
- ❖ Entertainment laws
- ❖ Energy and environment related matters
- ❖ Products liability
- ❖ Advising on South Korea-North Korea economic cooperation projects
- ❖ Immigration laws
- ❖ Advising on government relations affairs

Litigation & Arbitration

The firm's litigation lawyers have exceptional records of success which have gained recognition and earned the confidence and trust of our clients in wide-ranging litigation and arbitration areas including civil, criminal, family, administrative, health care, construction, real estate, maritime, insurance and bankruptcy. Each litigation practice group consists of experienced lawyers who have specialized knowledge in their respective areas of law, and our constant communications with clients ensure that the most desirable strategy is devised to maximize the clients' interests. In addition, we provide efficient legal services for multinational companies by drawing on a vast array of practical experience in representing clients from diverse cultural backgrounds that have different approaches and methods of dispute resolution.



■ Civil and Commercial Litigation

Our civil and commercial litigation practice group deals with disputes related to general civil or commercial law matters. Members of the civil and commercial litigation practice group include a former Supreme Court Chief Justice, two former Supreme Court Justices, former High Court and District Court Chief Judges, a former Head of the Judicial Research and Training Institute, and many other prominent litigators with abundant litigations experience. Based on the expertise and accumulated knowledge of such long-time practitioners, our civil and commercial litigation practice group covers the following areas:

- ❖ Damage claims from breach of contract and tort liability
- ❖ Litigations related to corporate law and corporate governance
- ❖ Litigations related to finance and securities
- ❖ Litigations related to international trade and transnational contracts

■ Preservatory Measures and Enforcement

In connection with litigations, the firm also provides legal services related to preservatory measures and enforcement of judgments, including the following:

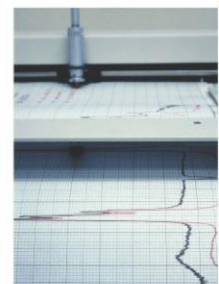
- ❖ Provisional attachment and injunction with respect to chattels, real properties, monetary obligations, securities, and intellectual property rights
- ❖ Special injunction relating to construction, environment, and unions
- ❖ Property recordation procedures
- ❖ Court auction sale and forced management of real properties
- ❖ Execution related to ships, automobiles, and other chattels
- ❖ Execution of collection or other debt-related orders
- ❖ Execution related to securities
- ❖ Execution related to intellectual property rights, such as patents

■ Health Care and Industrial Accidents

We provide distinctive and high quality legal services in the areas of health care and industrial accidents based on the extensive experience of our attorneys. In particular, our health care practice group provides advice on overall legal problems that hospitals may face in order to prevent disputes and, in case disputes arise, prepares prompt and reasonable action plan to resolve such disputes.

Such services include, among others, the following:

- ❖ Health care-related litigations (civil and criminal actions as well as administrative and constitutional actions)
- ❖ Advice related to approvals from the Ministry of Health & Welfare and other government agencies
- ❖ Advice on pharmaceuticals, biotechnology, and health care business
- ❖ Advice on establishment of medical institutions in Free Economy Zones and foreign countries
- ❖ Litigations related to industrial accident insurance



■ Criminal Defense

In criminal cases, understanding the overall rules, implications and procedures from the investigation phase by the police to the criminal proceedings before the court is essential. Our criminal defense practice group consists of experienced defense lawyers who are former prosecutors and judges and who endeavour to provide the best legal services for protection of the rights of individuals and corporate clients. In particular, this practice group has had exceptional success in white-collar criminal cases and corporate cases involving politicians and directors of major companies.

Our criminal defense practice group provides, among others, the following legal services:

- ❖ Requesting the court to review the legality of an arrest or detention
- ❖ Interviewing and consulting with clients who are detained and requesting bail
- ❖ Advocating and pleading in trial and providing opinion on the amount of criminal penalty
- ❖ Filing complaints and providing related advice and services for victims of crime

■ Media Law and Constitutional Litigation

Our media law and constitutional petition practice group consists of lawyers who worked for courts, the prosecutor's office or the Constitutional Court and who have provided advice for press or broadcasting firms. The lawyers in this practice group have extensive experience in various media law issues, such as request for correction, constitutional petition, impeachment proceeding, and competence disputes. The lawyers of this practice group often work together with lawyers concentrating in other areas of law, such as tax, administrative, fair trade, finance, securities, and IP.

Our media law and constitutional practice group covers the following areas:

- ❖ Advising on individual rights related to media reports
- ❖ Request for correction in media reports and representation of clients in related lawsuits
- ❖ Advising on media law
- ❖ Constitutional litigations, including constitutional petition, constitutional review of laws, impeachment review, competence disputes and dissolution of political party
- ❖ Advising the central government, local governments and corporations on constitutional issues



■ Family Law

Significant changes in Korean family laws have been enacted in recent years, such as change in the head of household system, introduction of property division, and equal treatment of male and female heirs. In particular, noteworthy amendments to the Civil Code were passed by the legislature on March 31, 2005 with more changes expected to occur.

Our family law practice group has prepared for such changes and provides extensive specialized services in litigation as well as non-litigation areas involving family law. These services cover, among others, the following:

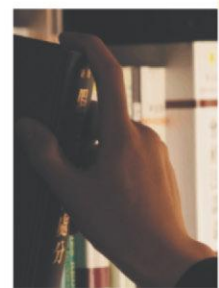
- ❖ Divorce and property division
- ❖ Child custody and parental rights
- ❖ Acknowledgement of paternity
- ❖ Adoption and rescission of adoption
- ❖ Family registration and change of name
- ❖ Litigations related to wills and inheritance

■ Class Actions

Korea has recently enacted the class action law related to securities. Collective lawsuits, or class action lawsuits in their broader sense, are now extended to consumer actions related to products liability and damage actions related to collusion and unfair trade. The firm has experienced lawyers who have concentrated in class action law, and the class action lawyers also work closely with corporate lawyers to provide customized legal services.

Our class action practice group covers the following areas, among others:

- ❖ Action by investors against securities issuing companies or securities firms
- ❖ Litigations related to price manipulation, insider trading and other violations of the Securities and Exchange Act
- ❖ Litigations related to damage actions against directors
- ❖ Action by shareholders, including derivative lawsuits and lawsuits for document inspection, injunction on illegal act and invalidation of share issuance
- ❖ Litigations related to products liability
- ❖ Litigations related to antitrust law, such as collusion



■ Construction, Real estate, Redevelopment and Reconstruction

Our real estate practice group consists of experienced lawyers who provide a wide range of legal services related to construction, large scale real estate transactions, redevelopment and reconstruction. This practice group covers the following areas:

- ❖ Litigations related to redevelopment and reconstruction
- ❖ Litigations related to general construction issues, such as payments, construction delay claims, and warranties
- ❖ Litigations related to construction companies, such as environment, industrial disaster, and dispute in appraisal
- ❖ Advising on real estate development, such as REITs, expropriation, and urban development



■ Environment

With increasing concerns worldwide over environmental issues and the reinforcement of environmental regulations on matters such as the emission of environmental pollution and the disposal of hazardous industrial wastes, our environmental practice group advises on all aspects of environmental regulations and provides effective and practical solutions which properly addresses given problems. The lawyers in this practice group represent clients in dispute settlement proceedings before the National Environmental Dispute Resolution Commission as well as in various environmental litigations.

■ Insurance

Disputes related to insurance require highly specialized legal knowledge because of the diversity of risk types and complexity of losses to be covered. Our insurance practice group provides advice on insurance-related matters and represents clients in insurance litigations including the following:

- ❖ Advising and conducting litigation on life insurance, non-life insurance, automobile insurance and related contracts
- ❖ Advising and conducting litigation on vessel and aircraft insurance and related contracts
- ❖ Advising and conducting litigation on freight insurance and cargo insurance
- ❖ Advising and conducting litigation on professional liability insurance, guarantee insurance, and reinsurance

■ International Litigation and Arbitration

Our international litigation and arbitration group is comprised of attorneys who participated in the amendment of the Korea Private International Law through their involvement in the Korea International Trade Law Association and the Korea Private International Law Association as well as litigators who have studied abroad.

The firm has a proud record of producing outstanding results in arbitration cases, often in cooperation with reputed foreign law firms. The arbitration practice group includes among its members attorneys who have served as arbitrators on the Korean Commercial Arbitration Board and international arbitration boards. Attorneys in this group have also represented clients in numerous arbitration cases involving construction, maritime, insurance, M&A, finance and securities matters.

Our international litigation and arbitration practice group provides the following services, among others:

- ❖ Representing clients in international litigations before Korean and foreign courts
- ❖ Request for arbitration or mediation under the rules of the Korean Commercial Arbitration Board, foreign commercial arbitration boards, International Chamber of Commerce (ICC) and other international mediation boards
- ❖ Petition to Korean court for recognition and enforcement of foreign court judgments and foreign arbitration awards
- ❖ Review arbitration-related matters in civil or commercial disputes and advising on related contracts



Tax & Administrative Law

Our tax & administrative law practice group has been acknowledged in the tax and administrative law field, for providing superior services on matters involving various tax-related disputes and administrative actions taken by governmental agencies.



■ Tax

Our tax practice group is comprised of tax lawyers, accountants and other professionals and provides clients with comprehensive tax advice and services. This practice group also provides advice and analysis with respect to tax burden, tax saving plan, and preparation for future tax audits.

The services provided by our tax practice group includes, among others, the following:

- ❖ Representing clients in various types of tax appeal and litigation
- ❖ Advising on general tax matters including corporate income tax, individual income tax, inheritance tax, gift tax, customs duties, and local tax
- ❖ Tax advice on the establishment, operation, and liquidation of corporations
- ❖ Advising on tax issues related to M&As and corporate restructuring
- ❖ Advising on international tax matters, such as transfer pricing rules, thin capitalization, and tax havens

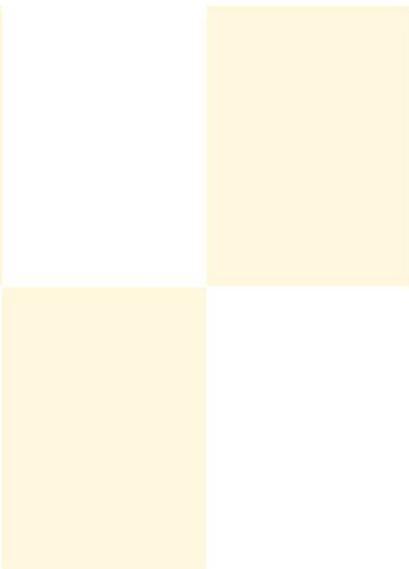
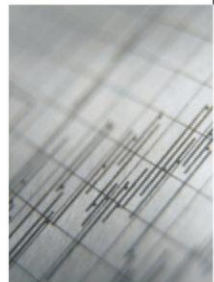
■ Administrative Law

Our administrative law practice group is comprised of experienced lawyers concentrating in administrative law and provides the following services, among others:

- ❖ Representing clients in various types of administrative appeal and litigation
- ❖ Advising on matters related to approvals and licenses of the central government and local autonomous governments
- ❖ Advising central and local governments on interpretation of administrative regulations
- ❖ Advising on construction, building, housing redevelopment projects, and other government regulatory areas and conducting litigation on redevelopment projects
- ❖ Petition for constitutional review of administrative laws and regulations
- ❖ Representation in labor cases and other special administrative cases

Our finance and securities practice group combines expert knowledge and practical skills to provide high level of legal services to banks, securities companies, trust companies, assets management companies, investment advisory companies and other prominent domestic and overseas financial institutions. In order to better understand the ever changing landscape of the fiscal world, our lawyers are in constant contact with on-site operational staff, and through overseas research and seminars, aim to foster expert knowledge and practical skills in the field of finance and securities. The firm has exceptional expertise in finance and securities-related legal consultation and litigation. The following are some of the services provided by the finance and securities practice group:

- ❖ Drafting documents and advising on regulations related to issuance of securities, such as company debentures, convertible bonds (CB), bonds with warrant (BW), exchangeable bonds (EB), and depositary receipts (DR)
- ❖ Advising on syndicated loans, project financing, ship financing, lease financing, international trade financing, and other various financial transactions
- ❖ Due diligence and legal opinion letters for registration of securities related to initial public offerings or listing of stocks
- ❖ Advising on tender offers and other hostile take-overs and defense against them
- ❖ Advising on transactions related to asset-backed securitization
- ❖ Advising on establishment, operation, and tax consequences of investment firms, investment trusts, private equity funds, and other various indirect investment vehicles
- ❖ Legal advice and representation in litigation for domestic and overseas banks, securities firms, investment advisory companies, asset management companies, and other financial institutions
- ❖ Advising foreign banks and financial institutions on entry into the Korean market
- ❖ Advising on financial derivatives, such as swaps, options, and futures
- ❖ Advising on the establishment of offshore funds
- ❖ Advising on domestic and overseas regulatory aspects of finance and securities



Intellectual Property & Telecommunications

Yoon Yang Kim Shin & Yu's intellectual property practice group provides a full range of services supported by many professionals and specialists with accumulated practical experiences including former Supreme Court Justice, former Chief Judge of the Patent Court, experienced intellectual property attorneys, patent attorneys with background of judges of the Intellectual Property Office, and specialists in chemistry, biochemistry, genetic engineering, pharmaceuticals, computer software, electronics, communications, electrical engineering, mechanical engineering, and metallic engineering. The firm provides clients with a wide scope of expertise in the intellectual property areas including copyright, patent, trademark, utility model, design, trade secrets, unfair competition, internet domain name, and computer programs.

The intellectual property practice group provides a broad spectrum of intellectual property advice ranging from securing intellectual property rights through patent application to commercial industrialization of licensing and to protection and management of intellectual property rights through legal proceeding at the Intellectual Property Office and the patent or general court.



The services provided by this group include, among others, the following:

- ❖ Advising in relation to patents, utility models, designs, trade secrets, trademarks, unfair competition, copyrights, publicity rights and computer programs
- ❖ Registration of intellectual property rights and management of patents, utility models, designs, trademarks, and computer programs
- ❖ Advising and representing clients in litigations involving infringement on intellectual property rights and unfair competition, provisional injunction, and criminal proceedings
- ❖ Dispute resolution before the Korea Intellectual Property Tribunal and the Patent Court with respect to invalidation, revocation and other intellectual property matters
- ❖ Advising and representing clients in relation to intellectual property rights including domain names, business model (BM) patents and internet based technology
- ❖ Drafting and negotiation of contracts for license and assignment of intellectual property rights, joint research and development, and related advice thereon
- ❖ Drafting contracts and negotiation for international license or transfer of technology and review of relevant government regulations and policy
- ❖ Advising and representing clients with respect to antitrust and fair trade law aspects relating to intellectual property
- ❖ Advising on detention of infringing goods by customs authorities and other international trade-related matters
- ❖ Planning of M&As and due diligence on companies with intellectual property rights or valuable technologies and know-how
- ❖ Advising on regulatory laws related to IT business



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