



PUBLIC-PRIVATE LEGAL SOLUTIONS



DLG is a firm specialized in the interaction between the public and private sectors. We help our Clients bring their projects to successful implementation by building effective solutions and avoiding conflicts within bureaucratic complexity.

- **CLIENT BUSINESS' KNOWLEDGE:** We thoroughly internalize every relevant aspect of our Clients' projects and objectives, in order to design tailor-made legal solutions that enable them to achieve their goals effectively and efficiently.
- **STRATEGY AND NEGOTIATION:** We advise our Clients in the design and execution of comprehensive strategies aimed at reaching agreements among all stakeholders. Our strategic approach systematically incorporates external factors that may impact projects, including economic, political and social considerations.
- **IMPLEMENTATION:** We draft and structure the necessary legal instruments and provide ongoing support to our Clients throughout project execution, ensuring legal certainty during their entire lifecycle and proactively preventing potential disputes.

Mission

- To provide our Clients with **customized and effective legal solutions** to address their legal challenges. We seek to serve as a trusted legal advisor, delivering clear, practical and accessible counsel across a broad range of legal matters, and working diligently to ensure that our Clients consistently receive first-class service.

Vision

- To be the law firm of choice for governments, companies, institutions and individuals seeking effective, innovative and tailored legal solutions. We aim to be recognized as industry leaders, distinguished by our **excellence, strong professional ethics and unwavering commitment to client satisfaction**. We strive to foster a deep and solid corporate culture, supported by a highly qualified and motivated team that contributes to the country's social and economic development.

What sets us apart?

www.dlgabogados.mx



KNOWLEDGE

- National and international legal framework.
- Functioning of institutions and companies.
- Operation of the economy and markets.
- Government regulations and procedures.
- Political and social factors.

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EXPERIENCE

- Work carried out under the highest ethical standards.
- Leadership of key legal areas of government within the financial sector.
- Complex matters with economic, political, and social components.
- High-impact public-private /social conflicts.
- Management of multidisciplinary teams.

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EFFECTIVE SOLUTIONS

- Successful multidisciplinary negotiations leading to the execution of projects or the resolution of complex disputes.
- Proven ability to assist Clients in launching new projects and overcoming regulatory obstacles.
- Successful participation in legislative and regulatory reforms.
- Highly favorable results in constitutional, administrative, commercial and civil litigation.
- Comprehensive crisis management, including strategic communications planning



Practice areas

www.dlgabogados.mx

- Financial Law
- Fintech & Digital Economy
- Tax Law
- Corporate & Transactional Law
- Legal Framework for Public Policy and Public Finance
- Public–Private Co-Investment in Infrastructure and/or Services
- Legislation & Regulation (Drafting and Technical Lobbying)
- Constitutional, Commercial, Civil and Administrative Litigation
- Arbitration & Alternative Dispute Resolution

Financial services

www.dlgabogados.mx

For our full range of services, please visit our website: www.dlgabogados.mx

Counseling and representation before authorities

Credit Institutions (Multiple Banking).

Electronic Payment Funds Institutions.

Blockchain and Crypto technology companies.

Money Transmitters.

Payment networks and payment processing systems (aggregators and acquirers).

Popular financial companies

Other financial services

Project finance and credit structuring

Regulatory compliance diagnostics and audits.

Seed capital raising schemes, institutional financing, and trusts.

Fintech-Digital Economy services

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Digital Economy

Fintech, Blockchain and Crypto Regulation.

Digital payment systems and solutions

Internet platforms and applications

Entrepreneurship and start-ups.

E-commerce y sector proptech.

Relevant Experience

Advisors in legal and public policy areas within payment platforms, banks, clearing houses, social media platforms, delivery, accommodation, and travel applications.

Ongoing interaction with congresses, ministries, and other public stakeholders in the finance and technology-related economic sector.

Regulatory and legal advisory in entrepreneurship.

Wallets, crowdfunding, and other types of Fintech advisory.

Design and drafting of Fintech Law.

Tax services

www.dlgabogados.mx

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Tax Strategy

Tax policy.

Investments (tax impacts and opportunities).

Legal support for tax schemes related to Income Tax, VAT, Excise Taxes, and Duties.

Reportable schemes before the Tax Administration Service (SAT).

Tax position restructuring plans.

Drafting and/or lobbying of tax reform proposals.

Preventive Advisory and Litigation

Impact analysis of tax changes.

Tax audit reviews.

Tax impacts of business operations.

Compliance with tax obligations.

Administrative appeals, nullity proceedings, and amparo actions.

Services related to the public sector

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Public Finance and Policies Framework

Advisory on budgetary, financial, tax, constitutional, and administrative matters.

Public-private co-investment schemes for infrastructure and/or services projects.

Legal structuring of financing operations.

Regulatory design and implementation of public institutions, policies, and programs.

Prevention and/or dispute resolution mechanisms for public-private partnership projects.

Advisory services regarding the audit, oversight, and liabilities associated with the use of public funds.

Legislation and Regulation

Bills, regulations, and administrative ordinances.

Technical-legal lobbying of projects before the executive and/or legislative branches.

Deregulation and regulatory improvement.

Legislative and regulatory monitoring.

Litigation services

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Civil and Commercial Litigation

Actions for the recovery of debt.

Actions and defense for specific performance or termination (rescission) of commercial and civil contracts.

Civil liability litigation .

Real estate and infrastructure disputes.

Class actions.

Constitutional and Administrative Litigation

Constitutional proceedings and Amparo actions .

Administrative appeals.

Administrative litigation proceedings or nullity proceedings.

Lesivity proceedings.

Arbitration

Arbitration and Alternative Dispute Resolution Mechanisms.



MAX ALBERTO DIENER SALA

- **Master in International Relations**
Diplomatische Akademie Vienna –DAK– (1991-1993).
- **Bachelor of Laws**, UNAM (1987-1991).
- **Postgraduate studies**, ITAM (1991).

- General Counsel of Mexico's Ministry of Finance and Public Credit (2015-2018).
- General Counsel of Mexico's Ministry of the Exterior (2012-2015).
- Undersecretary for Legal Affairs and Human Rights of Mexico's Ministry of the Interior (2012).
- Deputy General Counsel of the Ministry of Finance and Public Credit (2010-2011).
- General Counsel of the Undersecretary of Expenditure (1995-2009).

Max Diener has extensive experience in public finance, constitutional, administrative and tax law. He has held senior positions within the Mexican federal government, where he led legal strategy in fiscal, financial, internal affairs and foreign policy matters.

He has successfully represented public and private entities in high-impact tax and administrative litigation, achieving outstanding success rates. His professional experience includes participation in major legislative and regulatory reforms, public finance negotiations, public-private projects, and institutional design.

He has also led and coordinated international negotiations and litigation before multilateral organizations and foreign courts, including matters before the United Nations, OECD, World Bank, Inter-American System of Human Rights and U.S. courts.

In private practice, he has focused on tax and administrative consulting, as well as litigation, advising companies and individuals with the aim of achieving economic efficiency, addressing tax audits, and ensuring proper compliance. He handles administrative litigation and portfolio recovery matters. He has also concentrated his expertise on advising banks and companies in the development of infrastructure projects.

He provides policy and regulatory advice in the financial, fintech, administrative, and energy sectors. He has provided legal counsel to governments at the federal, state, and municipal levels on administrative matters, public procurement and public works, auditing, and sanctions and liability regimes. He has also advised international financial institutions and organizations within the United Nations system on policy, tax, administrative, financial, and legal matters.



GUILLERMO LECONA MORALES

- **PhD in Law.** Instituto de Investigaciones Jurídicas UNAM (2018-2023).
- **Master of Laws (LLM).** Georgetown University (1996-1997).
- **Bachelor of Laws.** Universidad de las Américas-Puebla (1991-1996).
- **Postgraduate studies:**
 - International Monetary Fund Institute (2018).
 - Instituto de Estudios Fiscales. Ministry of Finance of Spain (2004).
 - Instituto Tecnológico Autónomo de México, ITAM (1998, 2000-2001).
- Deputy General Counsel of Mexico's Ministry of Finance and Public Credit (2012-2018).
- General Director of Legislation and Counseling. Ministry of Finance (2009-2011).
- Deputy General Counsel at the Undersecretary of Expenditure (2001-2009).

Guillermo Lecona specializes in public-private interaction, regulation, public policy and public finance. His practice focuses on advising private sector participants and governments on complex regulatory frameworks, institutional design and large-scale projects.

He has extensive experience interacting with the Executive Branch, Congress and regulatory authorities, designing legal structures that promote business, economic development, transparency and efficiency. His work includes public-private partnerships, government-owned enterprises, fiscal discipline, federalism and accountability systems.

While working for the Government of Mexico for more than two decades he was directly involved in the design, negotiation, and implementation of various constitutional and legal reforms that currently regulate the revenue, expenditure, and financing of the federal, state, and municipal governments, as well as reforms that established different public-private partnership schemes.

In the private practice, he specializes in the design and implementation of reforms and public policies, fiscal federalism, infrastructure projects, financing schemes, mechanisms for private participation in public projects, public procurement, social security, auditing and regulatory compliance, as well as the prevention or resolution of disputes arising in these areas. In connection with these matters, he has provided advisory services to the International Monetary Fund, the World Bank, the Inter-American Development Bank, the United Nations Office for Project Services, the Andean Development Corporation, the federal, state, and municipal governments, as well as Mexican and foreign financial institutions and companies.



**JORGE GONZÁLEZ
GALLÁSTEGUI**

- **Master on Comparative Policies** (politics of the developing world) London School of Economics (LSE).
- **Master of Laws (Regulatory and Administrative Law)** ITAM.
- **Bachelor of Laws.** ITAM.

- Legal General Director. Ministry of Finance and Public Credit.
- Advisors Coordinator of the General Counsel of Mexico's Ministry of Finance.
- General Counsel, INACIPE

Jorge González specializes in financial services, fintech, and digital economy regulation. He advises major global technology and fintech companies on Mexico's regulatory ecosystem, as well as on complex legal transactions related to product development and strategic projects.

He has represented clients before financial authorities in regulatory proceedings to secure a wide range of financial licenses, including SOFIPO, banking, IFPE, money transmitter, and payment service provider (PSP) authorizations.

During his tenure at the Ministry of Finance, Mr. Gonzalez gained extensive experience in corporate governance, public finance, and international negotiations. He advised federal authorities and international organizations on governance best practices, financing structures, and regulatory frameworks.

He participated in major international trade negotiations, including NAFTA/USMCA-related matters, and served as Mexico's delegate to OECD working groups on state-owned enterprises. His experience also includes advising PEMEX and CFE on corporate governance and institutional reform.

Partner



ALFONSO ORVAÑANOS SENTIES

• **Master of Laws.** Universidad Panamericana (2025).

• **Bachelor of Laws,** Universidad del Valle de México (2006-2010).

• **Postgraduate studies:**
Civil Law. Escuela Libre de Derecho (2023).

- Partner. BRAQ, Abogados, S.C.
- Associate. Cuétara y Bolaños, S.C.
- Legal Counsel of ENSAMBLE, A.C.

Alfonso Orvañanos is a Partner with more than fifteen years of experience in civil, commercial and administrative litigation. His practice focuses on complex disputes involving contracts, civil liability, real estate, financial institutions and public authorities.

He has led litigation teams and designed dispute resolution strategies for both private parties and public entities, emphasizing efficient conflict resolution, mediation and risk management.

He has extensive experience in civil litigation, including contractual and non-contractual liability, real estate disputes, co-ownership conflicts, property rights, and leasing disputes. He has also actively participated in class actions involving consumer protection and environmental matters, representing clients in complex and high-impact cases.

In commercial disputes, he regularly advises and represents clients arising from breach of contract, collection of receivables, corporate and fiduciary conflicts, and the enforcement of credit guarantees. His practice also includes litigation involving financial institutions and disputes related to electronic commerce.

He is also a specialist in Mexican insolvency proceedings, representing debtors, creditors, and investors in restructuring, reorganization, and liquidation processes. His experience includes the protection of assets, negotiation with creditors, court-supervised restructurings, and the design of strategies to preserve business continuity or maximize recovery in distressed scenarios.

Of counsel



INGRID GALLO MONTERO

- Former Technical Secretary to the Advisory Council of the Energy Regulatory Commission

Ingrid Gallo is a senior expert with more than twenty years of experience in fiscal policy and the energy sector. Throughout her career, she has played a central role in the design, implementation, and execution of fiscal policy, with particular expertise in excise taxes, duties, fees, and other non-tax revenues.

Her professional background includes public policy design, asset valuation, concessions, and the regulation of key strategic sectors of the national economy, such as mining, telecommunications, water, and transportation infrastructure. She has been deeply involved in high-level legislative negotiations with Congress for the reform and approval of tax legislation and has represented the Ministry of Finance in national and international forums, negotiations, and technical working groups.

2016



LUIS ARTURO CASTAÑEDA R.

- Head of the Tax Law Unit of Mexico's Ministry of Finance (2013-2019).

Luis Castañeda is a specialist in tax and customs law, with experience coordinating legal, regulatory, and administrative reforms in these areas.

He has led the legal units of the Ministry of Finance and the Tax Administration Service, and has advised the Federal Public Administration, and state governments on tax issues. He has participated in the development of initiatives on federal taxes, as well as in the preparation and presentation of the economic packages submitted to the Federal Congress between 2000 and 2019.

He has broad experience in tax litigation, application of double taxation treaties, and structuring legal and tax strategies for companies.

Of counsel



ELSA REGINA AYALA GÓMEZ

- Advisor of the International Finance Corporation / World Bank
- Executive President of the Association of Bonded Warehouses

Elsa Ayala is a legal and policy expert with extensive experience across the public and private sectors, specializing in commercial law, secured transactions, and the use of technology to modernize legal and financial frameworks.

She has actively participated in the design and implementation of Mexico's recent commercial law reforms on digitalization and has served as an expert consultant on secured transactions and asset-based financing projects across several Latin American countries. Her work focuses on improving legal certainty, access to finance, and the business environment through regulatory and technological innovation.



TAMÓN TAKASHI ITURRIAGA

- Chief Economist, TKA Analytica. New York, USA
- Deputy Director General at the Unit of State's Fiscal Coordination, of Mexico's Ministry of Finance and Public Credit.

Tamón Takahashi specializes in macro-fiscal policy, public finance, and subnational credit/debt.

He is Chief Economist at TKA Analytica and Senior Consultant to the World Bank, after senior roles at Mexico's ministries of Finance and Public Education, and at the Office of the President.

He actively participated on the design and rollout of Mexico's Fiscal Discipline framework, built fiscal-performance diagnostics that sharpen policy and credit conversations, and has steered numerous financing processes—from structuring to negotiation and closing—in both the public and private sectors.

Team leaders

TAX / CORPORATE



DANIELA NÚÑEZ
DE CÁCERES ÁLAVA

Daniela Núñez has held senior positions within key Mexican public institutions, including the Supreme Court of Justice, the Ministry of Finance and Public Credit, and the Mexican Social Security Institute.

In these roles, she was actively involved in high-impact tax and administrative litigation before the Federal Tax Court, District Courts, Collegiate Circuit Courts, and the Supreme Court, as well as in the drafting of judicial opinions, constitutional challenges, and strategic legal defenses against federal laws and administrative acts.

Her background combines deep technical expertise, strong litigation experience, and a solid understanding of corporate and regulatory frameworks, allowing her to deliver practical and strategic legal solutions.

FINANCIAL/FINTECH



HÉCTOR ARMANDO SALINAS
OLIVARES.

Armando Salinas is a specialist in constitutional and regulatory analysis, with a focus on financial regulation, fintech, and digital services. He worked for over a decade at Mexico's Supreme Court, contributing to the analysis and drafting of constitutional judgments on complex matters.

Over the course of his judicial career, Armando strengthened his expertise in technology-related legal issues, particularly as reflected in his publications on the interaction between constitutional standards and technological change.

In private practice, Armando advises financial institutions and technology companies on regulatory and compliance matters related to digital financial services, fintech business models, virtual assets, artificial intelligence, and cybersecurity. His practice focuses on regulatory interpretation, constitutional risk analysis, and compliance strategies in highly regulated environments.

Team leaders

GOVERNMENT AFFAIRS



ROBERTO BLUM CASSEREAU

Roberto Blum has more than two decades of experience in senior legal positions within Mexico's Ministry of Finance.

He has participated in the drafting of federal economic packages, budgetary and public trusts regulation and government programs or actions; in the creation and dissolution of state-owned enterprises and public trusts, and addressing issues related to transparency and government auditing, corporate law, and foreign investment, among others.

LITIGATION



JESÚS ALCALÁ CRUZ

Jesús Alcalá has more than ten years of experience in strategic litigation before local and federal courts, with a focus on civil, commercial, insolvency, and agrarian matters, achieving favorable outcomes in highly complex and high-profile cases.

In commercial disputes, he advises and represents clients in conflicts arising from breach of contract, collection of receivables, corporate and fiduciary conflicts, and the enforcement of credit guarantees. His practice also includes litigation involving financial institutions.