LIST OF ATTORNEYS, NOTARIES, ‘COMMERCIALISTI’ (ACCOUNTANTS)
IN THE CONSULAR DISTRICT OF MILAN

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Names are listed alphabetically, and by the province where the office is located. The order in which the names appear has no other significance. The information in the list on professional credentials, areas of expertise, and language ability is provided directly by the lawyers; the US Consulate is not in a position to vouch for such information. Additional information about the listed professionals may be obtained from the local bar association (ordine degli avvocati), the board of notaries (consiglio notarile), or the board of certified accountants (ordine dei commercialisti).

The Milan consular district comprises all of Northern Italy, including the following regions and provinces:

<table>
<thead>
<tr>
<th>Regions</th>
<th>Provinces</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lombardia</td>
<td>Bergamo, Brescia, Como, Cremona, Lecco, Lodi, Mantova, Milan, Monza e Brianza, Pavia, Sondrio, Varese</td>
</tr>
<tr>
<td>Veneto Alto Adige</td>
<td>Belluno, Padua, Rovigo, Treviso, Venice, Verona, Vicenza</td>
</tr>
<tr>
<td>Friuli Venezia</td>
<td>Bolzano, Trento</td>
</tr>
<tr>
<td>Giulia</td>
<td>Gorizia, Pordenone, Trieste, Udine</td>
</tr>
<tr>
<td>Emilia</td>
<td>Parma, Piacenza</td>
</tr>
<tr>
<td>Liguria</td>
<td>Genoa, Imperia, Savona, La Spezia</td>
</tr>
<tr>
<td>Piemonte</td>
<td>Alessandria, Asti, Biella, Cuneo, Novara, Turin, Verbania, Vercelli</td>
</tr>
<tr>
<td>Valle d'Aosta</td>
<td>Aosta</td>
</tr>
</tbody>
</table>

Under Italian law and bar association regulations, only attorneys admitted to the Italian Bar are permitted to practice before Italian Courts or to give advice on Italian law. All the attorneys mentioned herein are members of the Italian Bar, except some American attorneys, who act as consultants on American law but cannot appear before Italian Courts. If representation in an Italian Court is required, one must verify that the attorney selected has been admitted to the Italian Bar. Professional credentials and areas of expertise are provided directly by individual attorneys.

Many of the functions performed by an attorney in the United States are handled by a notary (notaio) in Italy. Italian notaries are public officials and are required to have a law degree. Besides notarizing signatures for use in Italy, they usually handle estate matters, real property transactions, etc. For more information on Italian notaries, consult the website of the Italian Board of Notaries at https://www.notariato.it/en

‘Commercialisti’ are the rough equivalent of CPAs, accountants, auditors, and tax preparers. Collection agencies do exist, but collection of outstanding debts is handled by attorneys whenever litigation is involved. Reliable credit information can be obtained through Italian banks, their US correspondents, or commercial reporting agencies.

(January 2021)
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