



**MARIANO J. OTEIZA DÍAZ**

*Associate*

**Date of Birth:** August 11th, 1987.

**Nationality:** Panamanian.

**Academic Instruction:** Bachelor of Law and Political Science, Universidad Santa María La Antigua, Summa Cum Laude, (2010). Thesis: "Panama, a Tax Haven?" El Digesto, (2009).

Master in Law with emphasis in Corporate Law, University of Pennsylvania Law School, Philadelphia, U.S.A., (2011).

Certificate in Taxes, Universidad Especializada del Contador Público Autorizado (UNESCPA), Panama, (2012).

**License Certificate:** 2010

**Experience:** **ICAZA, GONZÁLEZ-RUIZ & ALEMÁN,**  
Associate since 2011.  
Legal assistant (2006 – 2010).

**Areas of Practice:** Administrative Law; Company Formation and Management; Contracts; Corporate Law; Panama Private Interest Foundations.

**Memberships:** Panama Bar Association; American Chamber of Commerce (AMCHAM), Member of the Committees of Legislation and Taxation, and Trade and Investment.

**Languages:** Spanish and English.