

# Legal Notices - Germany

## Legal Notices regarding Dentons in Germany

### **1. Service Provider within the meaning of § 5 of the German Telemedia Act (TMG)**

The websites provided under [www.dentons.com](http://www.dentons.com) and the services available on these sites are offered to you by:

Dentons Group (a Swiss Verein)  
Schützengasse 1  
8001 Zurich  
Switzerland

For email contact, please use the contact form provided [here](#)

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Dentons Group (a Swiss Verein) is an association (Verein) founded and registered in accordance with the laws of the Swiss Confederation. It is listed in the commercial register of the Canton of Zurich under the company number CHE-385.260.350.

Dentons Group (a Swiss Verein) is represented by its members of the committee that are listed

[here](#)

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For more information about Dentons Group (a Swiss Verein) visit [here](#)

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Dentons is a global legal practice providing client services worldwide through its member firms and affiliates, and their subsidiaries and affiliates, each of which is its own Legal Practice. Dentons Group (a Swiss Verein) does not itself provide legal or other client services.

### **2. Dentons Europe LLP**

The legal and other client services in Germany are provided by Dentons Europe LLP.

#### **a. Legal structure, register, registered office, members**

Dentons Europe LLP is a Limited Liability Partnership registered in England and Wales with Registration Number OC 316822. A list of the members of Dentons Europe LLP is available at its Registered Office: One Fleet Place, London EC4P 4GD, United Kingdom.

## **b. Contact**

The German Offices of Dentons Europe LLP are located in

Berlin (Markgrafenstraße 33, 10117 Berlin, T: +49 30 264730, Fax: +49 30 26473133, E:

[berlin@dentons.com](mailto:berlin@dentons.com)

), Frankfurt am Main (NEXTOWER, Thurn-und-Taxis-Platz 6, 60313

Frankfurt am Main, T: +49 69 4500120, Fax: +49 69 450012133, E:

[frankfurt@dentons.com](mailto:frankfurt@dentons.com)

), Munich (Jungfernturmstraße 2, 80333 München, T: +49 89 244408 0, E:

[munich@dentons.com](mailto:munich@dentons.com)

) and Düsseldorf (KÖ-Quartier, Breite Straße 22 Düsseldorf, 40213 T +49 211 74074 100, Fax +49 211 74074 133)

For more information about the Offices of Dentons Europe LLP in Germany visit

[Berlin](#)

,

[Frankfurt am Main](#)

,

[Munich](#)

or

[Düsseldorf](#)

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For information about other Dentons Offices visit

[here](#)

and for legal notices about Dentons visit

[here](#)

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## **c. Value added tax number**

The value added tax identification number (§ 27a of the German Turnover Tax Law (*UStG*)) of Dentons Europe LLP in Germany is: DE 245989810.

## **d. Professional title and relevant chambers**

Unless otherwise stated, the professional titles of the advisors employed in the German Offices of Dentons Europe LLP are

“Rechtsanwältin/Rechtsanwalt”, “Steuerberaterin/Steuerberater”,

“Wirtschaftsprüferin/Wirtschaftsprüfer”, “Notar”, “Solicitor” or “Attorney at Law”.

The professional titles “Rechtsanwältin/Rechtsanwalt”,

“Steuerberaterin/Steuerberater”, “Wirtschaftsprüferin/Wirtschaftsprüfer”

and “Notar” were awarded in the Federal Republic of Germany. The

professional title “Solicitor” was awarded in England and Wales. The

professional title “Attorney at Law” was awarded in the State of New York (USA).

(i) Unless otherwise stated, all “Rechtsanwältinnen” and “Rechtsanwälte” of the German Offices of Dentons Europe LLP are admitted to practice as “Rechtsanwältin” or as “Rechtsanwalt” in the Federal Republic of Germany and are members of the bar associations of their respective office locations:

Berlin: Rechtsanwaltskammer Berlin, Littenstraße 9, 10179 Berlin, T: +49 30 30 6931 0, F: +49 30 306931 99, E:

[info@rak-berlin.de](mailto:info@rak-berlin.de)

,

<https://www.rak-berlin.de/>

Frankfurt am Main: Rechtsanwaltskammer Frankfurt am Main, Bockenheimer Anlage 36, 60322 Frankfurt am Main, T: +49 69 170098 01, F: +49 69 170098 50, E:

[info@rak-ffm.de](mailto:info@rak-ffm.de)

,

[www.rakffm.de](http://www.rakffm.de)

Munich: Rechtsanwaltskammer für den Oberlandesgerichtsbezirk München, Tal 33, 80331 München, T: +49 89 53 29 44 0, F: +49 89 53 29 44 28, E:

[info@rak-m.de](mailto:info@rak-m.de)

,

[www.rak-muenchen.de](http://www.rak-muenchen.de)

Düsseldorf: Rechtsanwaltskammer Düsseldorf, Freiligrathstraße 25, 40479 Düsseldorf, T: +49 211 49502 0, F: +49 211 49502 28, E:

[info@rak-dus.de](mailto:info@rak-dus.de)

,

<https://www.rak-dus.de>

(ii) Unless otherwise stated, all “Steuerberaterinnen” and “Steuerberater” of the German Offices of Dentons Europe LLP are admitted to practice as “Steuerberaterin” or “Steuerberater” in the Federal Republic of Germany and are members of the chambers of tax advisors of their respective office locations – in case of office location Frankfurt am Main – of the tax advisors chamber Hessen:

Berlin: Steuerberaterkammer Berlin, Wichmannstraße 6, 10787 Berlin, T: +49 30 889261 0, F: +49 30 889261 10, E:

[info@stbk-berlin.de](mailto:info@stbk-berlin.de)

,

[www.stbk-berlin.de](http://www.stbk-berlin.de)

Frankfurt am Main: Steuerberaterkammer Hessen, Bleichstraße 1, 60313 Frankfurt am Main, T: +49 69 153002 0, F: +49 69 153002 60,

[geschaeftsstelle@stbk-hessen.de](mailto:geschaeftsstelle@stbk-hessen.de)

,

[www.stbk-hessen.de](http://www.stbk-hessen.de)

Munich: Steuerberaterkammer München, Niederlinger Straße 9, 80638 München, T: +49 89 15 79 02 0, F: +49 089 15 79 02 19,

[info@stbk-muc.de](mailto:info@stbk-muc.de)

,  
[www.steuerberaterkammer-muenchen.de](http://www.steuerberaterkammer-muenchen.de)

Düsseldorf: Steuerberaterkammer Düsseldorf, Grafenberger Allee 98,  
40237 Düsseldorf, T: +49 211 66 90 6 0, F: +49 211 66 90 6 600,  
[mail@stbk-duesseldorf.de](mailto:mail@stbk-duesseldorf.de)

,  
[www.stbk-duesseldorf.de](http://www.stbk-duesseldorf.de)

(iii) Unless otherwise stated, all **“Wirtschaftsprüferinnen” and “Wirtschaftsprüfer”** of the German Offices of Dentons Europe LLP are admitted to practice as “Wirtschaftsprüferin” or “Wirtschaftsprüfer” in the Federal Republic of Germany and are members of the German Chamber of Public Accountants (WPK):

Wirtschaftsprüferkammer, Rauchstraße 26, 10787 Berlin, T: +49 30  
726161 0, F: +49 30 726161 212, E:  
[kontakt@wpk.de](mailto:kontakt@wpk.de)

,  
[www.wpk.de](http://www.wpk.de)

(iv) The in Germany admitted "Notare" who have their office in the business premises of Dentons Europe LLP and who are also admitted as lawyers, exercise their notarial office independently and on their own even if they are members of Dentons Europe LLP as lawyers. These notaries are members of the Berlin Chamber of Notaries:

Notarkammer Berlin, Littenstraße 10, 10179 Berlin, T: +49 30 246290 0,  
F: +49 30 246290 25,  
[info@notarkammer-berlin.de](mailto:info@notarkammer-berlin.de)

,  
[www.berliner-notarkammer.de](http://www.berliner-notarkammer.de)

The supervisory authorities are the president of the Regional Court Berlin, the president of the Court of Appeal and the Senate Department for Justice and Consumer Protection:

Der Präsident des Landgerichts Berlin, Littenstraße 12 17, 10179  
Berlin, T: +49 30 9023 0, F: +49 30 9023 2223,  
[Verwaltung@lg.berlin.de](mailto:Verwaltung@lg.berlin.de)

,  
[www.berlin.de/sen/justiz/gerichte/landgericht](http://www.berlin.de/sen/justiz/gerichte/landgericht)

Die Präsidentin des Kammergerichts, - Notarabteilung -, Eißholzstraße  
30-33, 10781 Berlin, T: +49 30 9015 2539, F: +49 30 9015 2294, E:  
[Notarabteilung@kg.berlin.de](mailto:Notarabteilung@kg.berlin.de)

,  
[www.berlin.de/sen/justiz/gerichte/kg/index.html](http://www.berlin.de/sen/justiz/gerichte/kg/index.html)

Senatsverwaltung für Justiz und Verbraucherschutz, Salzburger Straße  
21-25, 10825 Berlin, T: +49 30 9013 0, F: +49 30 9013 2000, E:  
[poststelle@senjust.berlin.de](mailto:poststelle@senjust.berlin.de)

,  
[www.berlin.de/sen/justiz](http://www.berlin.de/sen/justiz)

(v) Unless otherwise stated, all “**Solicitors**” of the German Offices of Dentons Europe LLP are admitted as solicitors in England and Wales and are regulated by the Solicitors Regulation Authority of England and Wales (SRA):

Solicitors Regulation Authority, The Cube, 199 Wharfside Street, Birmingham, B1 1RN, England, T: +44 121 329 6800, F: +44 121 616 1999, E: [contactcentre@sra.org.uk](mailto:contactcentre@sra.org.uk)

,  
[www.sra.org.uk](http://www.sra.org.uk)

(vi) Unless otherwise stated, all “**Attorneys at Law**” of the German Offices of Dentons Europe LLP are admitted in the State of New York (USA) by the Appellate Division of the Supreme Court of the State of New York:

Appellate Division of the Supreme Court of the State of New York, First Judicial Department, 27 Madison Avenue, New York, NY, 10100, United States, T: + 1 212 340 0400,  
[www.courts.state.ny.us/courts/ad1](http://www.courts.state.ny.us/courts/ad1)

#### **e. Rules of professional conduct**

The relevant rules of professional conduct applicable to the “Rechtsanwältinnen” and “Rechtsanwälte”, “Steuerberaterinnen” and “Steuerberater”, “Wirtschaftsprüferinnen” und “Wirtschaftsprüfer”, “Notare”, “Solicitors” and “Attorneys at Law” of the German Offices of Dentons Europe LLP are listed below.

Insofar as sites of other providers (Bundesrechtsanwaltskammer, Bundessteuerberaterkammer, Wirtschaftsprüferkammer, Bundesnotarkammer, Notarkammer Berlin, Solicitors Regulation Authority, New York State Bar Association) are referred to below to access the rules of professional conduct listed below, it must be noted that we have no control over the current and future design, content and copy right of the linked sites. The provider of the linked site is solely liable for illegal, incorrect or incomplete contents and in particular for damages resulting from the use and non-use of such information offered.

#### **(i) “Rechtsanwältinnen” and “Rechtsanwälte”**

The relevant rules of professional conduct are:

- Bundesrechtsanwaltsordnung (BRAO) (*German federal lawyers act*),
- Verordnung zur Durchführung des § 206 der Bundesrechtsanwaltsordnung (*Regulation regarding the application of § 206 of the German federal lawyers act*),
- Berufsordnung für Rechtsanwälte (BORA) (*German rules of*

*professional practice for lawyers*),

- Fachanwaltsordnung (FAO) (*German regulations on specialist lawyers*),
- Gesetz über die Tätigkeit europäischer Rechtsanwälte (EuRAG) (*German law regulating the activity of European lawyers*),
- Rechtsanwaltsvergütungsgesetz (RVG) (*German law on the remuneration of lawyers*),
- Berufsregeln der Rechtsanwälte der Europäischen Gemeinschaft (CCBE) (*code of conduct for european lawyers*) and
- Anordnung der Bundesrechtsanwaltskammer nach § 9 Abs. 4 Satz 2 GwG (*Ordinance by the Bundesrechtsanwaltskammer pursuant to § 9 para. 4 sentence 2 of the German law on the combating of money laundering*).

These rules of professional conduct can be viewed and accessed (in German, partly also in English) via the sites of the Bundesrechtsanwaltskammer (

[www.brak.de](http://www.brak.de)

) under the heading “Berufsrecht” (

[www.brak.de/fuer-anwaelte/berufsrecht](http://www.brak.de/fuer-anwaelte/berufsrecht)

) and under the heading “Gebühren und Honorare” (

<http://www.brak.de/fuer-anwaelte/gebuehren-und-honorare/>

) respectively.

#### **(ii) “Steuerberaterinnen” and “Steuerberater”**

The relevant rules of professional conduct are:

- Steuerberatungsgesetz (StBerG) (*German law on tax advisory*),
- Durchführungsverordnung zum StBerG (DVStB) (*German regulation for the implementation of the tax advisory law*),
- Berufsordnung der Bundessteuerberaterkammer (BOSTb) (*professional code of conduct of the Bundessteuerberaterkammer*)
- Steuerberatervergütungsverordnung (StBVV) (*German regulation for the remuneration of tax advisors*) and
- Fachberaterordnung (FBO) (*German ordinance on specialist tax advisors*).

These rules of professional conduct can be viewed and accessed via the sites of the Bundessteuerberaterkammer (

[www.bstbk.de](http://www.bstbk.de)

) under the heading “Berufsrecht” (

<https://www.bstbk.de/de/themen/berufsrecht>

) (in German).

#### **(iii) “Wirtschaftsprüferinnen” and “Wirtschaftsprüfer”**

The relevant rules of professional conduct are:

- Wirtschaftsprüferordnung (WPO) (*German law regulating the*

*profession of public accountants),*

- Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer (BS WP/vBP) (*German professional code of conduct for auditors and certified accountants*),
- Satzung für Qualitätskontrolle (*German statute for quality control*),
- Wirtschaftsprüfer-Berufshaftpflichtverordnung (WPBHV) (*German regulation for the professional liability insurance of auditors*) and
- Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA).

These rules of professional conduct can be viewed and accessed via the sites of the Wirtschaftsprüferkammer (

[www.wpk.de](http://www.wpk.de)

) under the heading “Rechtsvorschriften” (

<http://www.wpk.de/wpk/rechtsvorschriften/>

) (in German).

#### **(iv) “Notare”**

The relevant rules of professional conduct are:

- Bundesnotarordnung (BNotO) (*German federal regulations for notaries*),
- Beurkundungsgesetz (BeurkG) (*German law on official certification*),
- Gerichts- und Notarkostengesetz (GNotKG) (*German law governing court and notary costs*),
- Testamentsverzeichnis-Überführungsgesetz (TVÜG) (*German law for the transfer of the register of wills and the main file of the local court of Schöneberg in Berlin into the centralized register of wills of the federal chamber of notaries*),
- Richtlinien der Notarkammer Berlin (*guidelines of the Berlin chamber of notaries*),
- Dienstordnung für Notarinnen und Notare (DONot) (*German regulation for the service of notaries*),
- Güteordnung (*ordinance on conciliatory proceedings*),
- Empfehlung der Bundesnotarkammer mit Erläuterungen für Schiedsvereinbarungen (*recommendation of the German federal chamber of notaries for arbitration agreements with explanations*),
- Europäische Standesrichtlinien (*European code of notarial professional conduct*),
- Charta der Europäischen Berufsverbände zur Unterstützung der Bekämpfung der organisierten Kriminalität (*charter of the European professional associations for the support of the combating of organized crime*),

These rules of professional conduct can be viewed and accessed via the sites of the Bundesnotarkammer (

[www.bnotk.de](http://www.bnotk.de)

) under the heading “Rechtsquellen des notariellen Berufsrechts” (<http://www.bnotk.de/Notar/Berufsrecht/index.php>) (in German)

#### **(v) Solicitors**

The relevant rules of professional conduct are contained in the SRA Handbook (the handbook of Solicitors Regulation Authority). These rules of professional conduct can be viewed and accessed via the sites of the Solicitors Regulation Authority ([www.sra.org.uk](http://www.sra.org.uk)) under the heading “SRA Handbook” ([www.sra.org.uk/solicitors/handbook/welcome.page](http://www.sra.org.uk/solicitors/handbook/welcome.page)).

#### **(vi) Attorneys at Law**

The relevant rules of professional conduct are contained in the New York Rules of Professional Conduct. These rules of professional conduct can be viewed and accessed via the New York State Bar Association ([www.nysba.org](http://www.nysba.org)) under the heading “practice resources/professional standards for attorneys” (<https://nysba.org/attorney-resources/professional-standards/>).

#### **f. Professional liability insurance**

Professional liability insurance for “Rechtsanwältinnen” and “Rechtsanwälte”, “Steuerberaterinnen” and “Steuerberater”, “Wirtschaftsprüferinnen” und “Wirtschaftsprüfer”, “Notare”, “Solicitors” and “Attorneys at Law” of the German Offices of Dentons Europe LLP, is covered by

Liberty Mutual Insurance Europe SE  
Directorate for Germany

KölnTurm  
Im Mediapark 8  
D-50670 Cologne  
Germany

The geographical scope of the insurance coverage comprises services in the member states of the European Union and in the member states of the Agreement on the European Economic Area.

#### **g. Professional cooperation, multidisciplinary activities**

Dentons Europe LLP is a member of Dentons Group (a Swiss Verein). Dentons Group (a Swiss Verein) is a global legal practice providing client services worldwide through its member firms and affiliates, and their subsidiaries and affiliates, each of which is its own Legal Practice. Dentons Group (a Swiss Verein) does not itself provide legal or



other client services.

Members of Dentons Group (a Swiss Verein) are Dentons Australia Limited, Dentons Bingham Greenebaum LLP, Dentons Canada LLP, Dentons Cardenas & Cardenas Abogados S.A.S., Dentons Cohen & Grigsby P.C., Dentons Delany Corp., Dentons Europe LLP, Dentons Gallo Barrios Pickmann SCRL, Dentons Hong Kong LLP, Dentons Jiménez de Aréchaga, Dentons Kensington Swan, Dentons Larrain Rencoret SpA, Dentons Lee, Dentons López Velarde, S.C., Dentons Mauritius LLP, Dentons Muñoz CAC, Inc., Dentons Rodyk & Davidson LLP, Dentons Sayarh & Menjra, Dentons UK and Middle East LLP, Dentons United States LLP, Despacho de Abogados miembros de Dentons, S.C., Dinner Martin Attorneys, Hamilton Harrison & Matthews, Hanafiah Ponggawa & Partners, Kyagaba & Otatiina Advocates, Rattagan Macchiavello Arocena, Zain & Co., and 北京大成律师事务所 (China), as well as other subsidiaries and member firms. These subsidiaries and member firms are separate legal entities and they provide legal services to their respective clients worldwide. For more information about these subsidiaries and member firms please visit [here](#)

In addition, Dentons Europe LLP shares joint business premises with Dentons GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft, Markgrafstraße 33, 10117 Berlin, T: +49 30 26473 195, F: +49 30 26473 138, E: [gmbh.berlin@dentons.com](mailto:gmbh.berlin@dentons.com)

, [www.dentonsgmbh.de](http://www.dentonsgmbh.de)

. More information about Dentons GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft is provided [here](#)

Under the relevant rules of professional conduct

- “Rechtsanwältinnen” and “Rechtsanwälte” (in particular § 43a sec. 4 BRAO, § 3 BORA, clause 3.2 CCBE),
- “Steuerberaterinnen” and “Steuerberater” (in particular § 57 StBerG),
- “Wirtschaftsprüferinnen” and “Wirtschaftsprüfer” (in particular § 43 WPO),
- “Notare” (in particular §§ 13, 14 BNotO),
- “Solicitors” (in particular Chapter 3 des SRA Code of Conduct, which is part of the SRA Handbook) and
- “Attorneys at Law” (in particular Rules 1.7-1.10 of the New York Rules of Professional Conduct)

are prohibited to represent conflicting interests.

Notaries are not representatives of a party, but independent and

impartial supervisors of the parties involved (§ 14 Abs 1 S. 2 BNotO (Germany)).

In addition, in individual cases certain conflict of interest prohibitions exist which may prohibit a “Rechtsanwältin” or a “Rechtsanwalt” (e. g. § 45 BRAO), a “Steuerberaterin or a “Steuerberater” (e. g. § 57 sec. 2 sentence 1, sec. 4 StBerG), a “Wirtschaftsprüferin” or a “Wirtschaftsprüfer” (e. g. § 43 sec. 2 sentence 1, sec. 3 WPO), a “Notar” (e. g. § 3 BeurkG), a “Solicitor” (e.g. O(3.4) in chapter 3 of the SRA Code of Conduct, which is part of the SRA Handbook) or an “Attorney at Law” (e. g. Rule 1.8. (a) of the New York Rules of Professional Conduct) from acting in a specific matter.

Prior to accepting a case, we always check whether a conflict of interests exists or could arise or whether a conflict of interest prohibition exists or could arise.

#### **h. Extrajudicial settlement of dispute**

##### **(i) “Rechtsanwältinnen” and “Rechtsanwälte”**

In the event of disputes among or between members of a Rechtsanwaltskammer and their clients, there is, upon request, the possibility of an extrajudicial arbitration before the relevant Rechtsanwaltskammer (cf. § 73 BRAO) or before the arbitration board of the Bundesrechtsanwaltskammer (cf. § 191f BRAO). For more information visit here:

Bundesrechtsanwaltskammer:

Schlichtungsstelle der Rechtsanwaltschaft, Neue Grünstraße 17/18,  
10179 Berlin, T: +49 30 2844417 0, F: +49 30 2844417 12, E:

[schlichtungsstelle@s-d-r.org](mailto:schlichtungsstelle@s-d-r.org)

,  
<http://www.schlichtungsstelle-der-rechtsanwaltschaft.de/>

Rechtsanwaltskammer Berlin:

Vorstand der Rechtsanwaltskammer Berlin, Littenstraße 9, 10179 Berlin,  
T: +49 30 30 6931 0, F: +49 30 306931 99, E:

[info@rak-berlin.de](mailto:info@rak-berlin.de)

,  
<https://www.rak-berlin.de/>

Rechtsanwaltskammer Frankfurt am Main:

Rechtsanwaltskammer Frankfurt am Main, Bockenheimer Anlage 36,  
60322 Frankfurt am Main, T: +49 69 170098 01, F: +49 69 170098 50,  
E:

[info@rak-ffm.de](mailto:info@rak-ffm.de)

,  
[www.rakffm.de](http://www.rakffm.de)

Rechtsanwaltskammer München:

Rechtsanwaltskammer für den Oberlandesgerichtsbezirk München, Tal  
33, 80331 München, T: +49 89 53 29 44 0, F: +49 89 53 29 44 28, E:

[info@rak-m.de](mailto:info@rak-m.de)

,  
[www.rak-muenchen.de](http://www.rak-muenchen.de)

Rechtsanwaltskammer Düsseldorf:  
Rechtsanwaltskammer Düsseldorf, Freiligrathstraße 25, 40479  
Düsseldorf, T: +49 211 49502 0, F: +49 211 49502 28, E:  
[info@rak-dus.de](mailto:info@rak-dus.de)

,  
[www.rak-dus.de](http://www.rak-dus.de)

**(ii) “Steuerberaterinnen” and “Steuerberater”**

In the event of disputes among or between members of a  
Steuerberaterkammer and their clients, the relevant local  
Steuerberaterkammer acts as a mediator upon request (cf. § 57 WPO).  
For more information visit here:

Steuerberaterkammer Berlin, Wichmannstraße 6, 10787 Berlin, T: +49  
30 889261 0, F: +49 30 889261 10, E:  
[info@stbk-berlin.de](mailto:info@stbk-berlin.de)

,  
[www.stbk-berlin.de](http://www.stbk-berlin.de)

Steuerberaterkammer Hessen, Bleichstraße 1, 60313 Frankfurt am  
Main, T: +49 69 153002 0, F: +49 69 153002 60,  
[geschaeftsstelle@stbk-hessen.de](mailto:geschaeftsstelle@stbk-hessen.de)

,  
[www.stbk-hessen.de](http://www.stbk-hessen.de)

Steuerberaterkammer München, Niederlinger Straße 9, 80638 München,  
T: +49 89 15 79 02 0, F: +49 089 15 79 02 19,  
[info@stbk-muc.de](mailto:info@stbk-muc.de)

,  
[www.steuerberaterkammer-muenchen.de](http://www.steuerberaterkammer-muenchen.de)

Steuerberaterkammer Düsseldorf, Grafenberger Allee 98, 40237  
Düsseldorf, T: +49 211 66 90 6 0, F: +49 211 66 90 6 600,  
[mail@stbk-duesseldorf.de](mailto:mail@stbk-duesseldorf.de)

,  
[www.stbk-duesseldorf.de](http://www.stbk-duesseldorf.de)

**(iii) “Wirtschaftsprüferinnen” und “Wirtschaftsprüfer”**

In the event of disputes among or between members of the  
Wirtschaftsprüferkammer and their clients, the Wirtschaftsprüferkammer  
acts as a mediator upon request (compare. § 57 WPO). For more  
information visit here:

Wirtschaftsprüferkammer, Rauchstraße 26, 10787 Berlin, T: +49 30  
726161 0, F: +49 30 726161 212, E:  
[kontakt@wpk.de](mailto:kontakt@wpk.de)

,  
[www.wpk.de](http://www.wpk.de)

#### **(iv) Solicitors**

Pursuant to the legal Services Act 2007 a legal ombudsman for England and Wales was set up who is also responsible for solicitors. In addition, the Solicitors Regulation Authority can be responsible for complaints lodged against solicitors. For more information visit here:

Legal Ombudsman, PO Box 6806, Wolverhampton, WV1 9WJ, England,  
T: +44 121 245 3050, E:

[enquiries@legalombudsman.org.uk](mailto:enquiries@legalombudsman.org.uk)

,

[www.legalombudsman.org.uk](http://www.legalombudsman.org.uk)

Solicitors Regulation Authority, The Cube, 199 Wharfside Street,  
Birmingham, B1 1RN, England, T: +44 121 329 6800, F: +44 121 616  
1999, E:

[report@sra.org.uk](mailto:report@sra.org.uk)

,

[www.sra.org.uk](http://www.sra.org.uk)

#### **(v) Attorneys at Law**

For complaints lodged against Attorneys at Law, who were admitted in Manhattan, the Departmental Disciplinary Committee of the Supreme Court, Appellate Division, First Judicial Department is responsible. For more information visit here:

Departmental Disciplinary Committee, Supreme Court, Appellate  
Division, First Judicial Department, 61 Broadway, 2nd Floor, New York,  
NY 10006, USA, T: +1 212 4010 800,

[www.nycourts.gov/courts/ad1/committees&programs/DDC/index.shtml](http://www.nycourts.gov/courts/ad1/committees&programs/DDC/index.shtml)