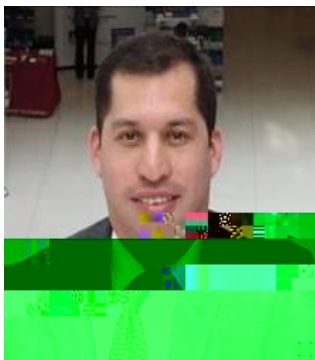


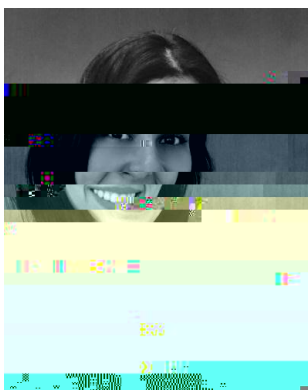
**UN Course on Transfer Pricing
Panama City, Panama, August 2015**

BIOGRAPHIES OF EXPERTS

Joseph L. Andrus recently retired as the Head of the OECD Transfer Pricing Unit. In that position he led all of the transfer pricing work at the OECD including the transfer pricing work on the Base Erosion and Profit Shifting Project (BEPS). Prior to joining the OECD, Mr. Andrus was a transfer pricing partner at a major accounting firm and a major international law firm for more than 30 years, addressing transfer pricing disputes and planning issues in more than 20 countries. Previously he served as Deputy International Tax Counsel at the United States Treasury Department. Mr. Andrus is a graduate of the University of Chicago Law School.



Juan Carlos Campuzano S., Economist from ESPOL and with a MSc degree at UPF in Barcelona, Spain. He joined the Internal Revenue Service (SRI) in 2007 and since 2008 operates as transfer pricing specialist at the audit department. Between 2014 and early 2015 was head of Fiscal Studies at Centro de Estudios Fiscales and currently serves as Supervisor in International Taxation division. He has been invited several times as a speaker to expose his experience on transfer pricing issues. He also serves as an internal instructor at SRI. M



Giammarco Cottani is a member of the United Nations Sub-Committee on Transfer Pricing in charge of the update of the Practical Manual on Transfer Pricing for Developing Countries. In his capacity, he is the lead drafter of the soon-to-be introduced chapter on intangibles. As of September 2015, he will be a partner in the firm Ludovici & Partners in charge of the transfer pricing practice. Until August 2015 he held the role of adviser on international tax and transfer pricing issues to the Italian Revenue Agency's Deputy Commissioner. From 2009 to 2011 he was an Adviser in the Tax Treaty, Transfer Pricing and Financial Transactions Division of the OECD, followin



