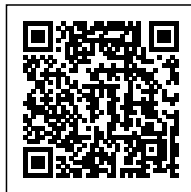


REVISED INSOLVENCY ACT BROUGHT FUNDAMENTAL CHANGE

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Linklaters' partner Ben Crosse explains that one of the biggest recent legal developments affecting the banking and finance sector in Spain was the revision of the Spanish insolvency act, which allows companies to impose solutions on dissenting creditors.