ADVOCATUS DELINQUERE POTEST

Dentons, Eni, and the Law Firm as Channel

PART ONE

Luca Santa Maria*

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ABSTRACT

This Essay argues that the role of the outside law firm in the criminal defense of a large corporation has undergone a Copernican change. When the client cannot afford to lose, and the firm cannot afford to lose the client, the lawyer is no longer the gatekeeper who may fail to stop the client, but the channel through which the client acts. The claim is tested on the record of one Italian case: a chapter of the Eni affair that is now under examination by the OECD Working Group on Bribery, on complaints alleging a violation of Article 5 of the Anti-Bribery Convention. Dentons stood between Eni, Italy's State-controlled oil company, whose general counsel was a former Dentons partner, and Equalize, an agency that, prosecutors allege, sold data taken from police and tax databases. The firm commissioned the agency's reports on Eni's adversaries, met the investigator while he worked, and billed the cost to Eni as its own expense; Eni's criminal counsel then filed the reports with the Milan prosecutors. In 2026 those prosecutors sought the trial of the general counsel and three Dentons lawyers for unauthorized access to State databases and disclosure of official secrets, and of Eni as an entity; Dentons itself is reported to be under investigation. No court has ruled, and the firm denies knowledge. But bank data promised in the vendor's proposal, a price twenty times that of a lawful search, and meetings held during the search all passed through the firm, and they need no witness. For ignorance to be the truth, six improbable things must be true at once. What American scholars have studied one at a time (lost independence, failed gatekeeping, defense during the investigation, intelligence bought through law firms) here forms a single chain. The question is no longer why the lawyer did not stop the client, but what the law does when the lawyer is the means by which the client diverts the investigation. Italy has, so far, neither a literature nor antibodies.

INTRODUCTION

On September 1, 2021, in Milan, a meeting was held at the offices of Dentons. At the table sat Stefano Speroni, the general counsel of Eni, the oil company, Italy's most powerful corporation,

* Criminal defense lawyer in Milan; I run whitecollarcrimes.it, where the full Italian version of this study is published (whitecollarcrimes.it/giustizia/metamorfosi-della-difesa/). This Essay is Part One; a broader study, on the criminal defense lawyers involved in the affair, will follow. I state where I stand. I defended Eni for twenty years. I defended Vincenzo Armanna, the accuser of Eni's top management, until February 9, 2017. I am a civil party in the Milan trial on the "*complotto*" (the "plot"), for a *calunnia*, a knowingly false accusation, committed against me, and I have opposed the request for dismissal that I discuss in Part IV. The method: the facts come from investigative and trial records that I have read in the original. Italian law forbids publishing the text of the records of pending proceedings (Article 114 of the Code of Criminal Procedure): that is why I report their content and do not quote them. The content of wiretaps is left out. Every fact carries its register: established, when it rests on a document; stated, with the name of the person who states it; inferred, when the conclusion is mine. Where the prosecutors accuse, I say that they accuse. In January 2019 Dentons hired as a partner, to lead its white-collar crime practice in Italy, Matteo Vizzardi, until then one of the four partners of my firm, who had worked with me on Armanna's defense; in January 2021 I asked Dentons' managing partner in Italy, Federico Sutti, in writing, to account for this, and my firm's correspondence records no reply. Vizzardi is not among the defendants, and I do not claim that he took anything from my files with him. On October 22, 2026, I wrote to Sutti again, by certified email, informing him of this publication and asking, within seven days, for whatever clarifications the firm saw fit to offer. No reply. Everyone named here is presumed innocent.

controlled by the State and with a strong private component; until three years earlier Speroni had been a partner at Dentons. With him sat Sara Biglieri and Matteo Danieli, lawyers at the firm. And there sat Carmine Gallo, a former police officer who ran Equalize, a private investigation agency. The meeting left an accounting trace: the firm billed it, and the bill went to Eni.[1]

Eight days later, according to the agency's reports, the Dentons firm commissioned from Equalize two asset searches on three of Eni's adversaries. The reports bear the date of October 25. On October 27 and 28, Eni's criminal defense counsel, Nadia Alecci, filed them with the Milan Public Prosecutor's Office. From the firm's table to the prosecutor's, fifty-six days.

Five years later, Speroni, Biglieri, and Danieli are defendants. On July 21, 2026, the Milan Prosecutor's Office asked that they be committed for trial (the *richiesta di rinvio a giudizio* is the act by which the public prosecutor asks a judge to send someone to trial), together with a third lawyer then at Dentons, Pasquale Annicchiarico, and seventy other people. Gallo died in March 2025. The accusation is that the data Equalize sold came from State databases (police, tax, civil registry), queried without authorization by rogue public officials, and that it was the lawyers who had requested them. The offenses charged are unauthorized access to a computer system and disclosure of official secrets. Speroni is also charged with *calunnia*, that is, a knowingly false accusation made to the authorities against an innocent person, in connection with one of the reports filed in October 2021, once again against an opposing party of Eni in the proceedings. On September 10, the Office asked that Eni, too, be sent to trial, as a legal entity. Dentons' Italian arm, the press reports, has been entered in the register of those under investigation as an entity; no request for trial against it is known. The preliminary hearing began on October 13, 2026, and has been adjourned to December 3.

In the accusation, the firm appears in two distinct procedural guises. In one count it is a merely formal conduit between the general counsel and the agency. In others it is the commissioning party. This Essay looks in the documents for which of the two holds.

These are accusations, and no judge has yet ruled. Of the two co-suspects whose statements support them, one, Gallo, has died. Dentons denies having known the agency's methods; Eni, too, states that it was unaware of them.

This Essay argues that the scene at the table is no accident. It shows what the criminal defense of a large corporation becomes when the client cannot afford to lose and those who defend it cannot afford to lose the client. The timing changes: the defense no longer arrives after the fact; it works while the facts are happening or, more precisely, while the evidence is being formed, and, alongside the public investigation, it conducts private ones. The form changes: the outside firm ceases to be an adviser who is called in and dismissed, and becomes a permanent part of the corporation's organization. I call this form "organic defense": a defense organic to the client. When the private investigation run through the firm is unlawful, the criminal risk falls on the client, not the firm. For forty years American scholarship has asked the gatekeeper lawyer why he did not stop the client from committing crimes. This case poses the next question: what happens when the firm, according to the prosecution, is the channel through which the client buys.

The title turns a maxim every jurist knows on its head: *societas delinquere non potest*.[2] It is not a verdict. It is a hypothesis, and I test it on a single case: one case does not make a rule, but it can show a form.

A reader who is not Italian has three reasons to follow it. Dentons presents itself as the largest law firm in the world. The trial in the background concerns a Nigerian oil field, two European oil

[1] Dentons pre-invoice (*preavviso di fattura*) of Oct. 19, 2021.

[2] "A corporation cannot commit a crime." The title reads: "A lawyer can."

companies, and a Convention, the OECD Anti-Bribery Convention, that also binds the United States and the United Kingdom. The case is under examination by the OECD Working Group on Bribery, on the basis of complaints alleging a violation of Article 5 of that Convention; the Group is to consider them in December 2026, when it assesses Italy's follow-up report. And every piece of this story has an American precedent: Enron and Vinson & Elkins, Hewlett-Packard, Boies Schiller and Black Cube, Perkins Coie.[3]

The Essay proceeds as follows. Part I tells the story to those who do not know it: Eni, the Nigerian trial, the *complotto* (the "plot"), Equalize. Part II shows that Eni's defense was working while the facts were happening even before Dentons came on stage. Part III describes how Dentons became organic to the client. Parts IV and V follow two purchases of private intelligence: the first, in 2019, from investigators of the Kroll school; the second, in 2021, from Equalize, through Dentons. Part VI sets out the charges. Part VII says what the case adds to the literature. This Essay is Part One: a broader study will address the criminal defense lawyers involved in the affair.

I. The Story, for Those Who Do Not Know It

Three features of Italian procedure must be stated at once. In Italy prosecution is mandatory, and it is brought by a magistrate, the public prosecutor (*pubblico ministero*), who also directs the judicial police; in this story the police are almost always the Guardia di Finanza, the financial police. The victim of a crime may join the criminal trial and claim damages there: this is the civil party (*parte civile*). And since 2000 defense counsel may conduct investigations of their own, including through licensed private investigators, and bring the results to the public prosecutor: these are defense investigations (*indagini difensive*).[4] Everything that follows passes through this last door.

A. Eni and the Nigerian Oil Field

Eni is Italy's oil company. It is listed in Milan and New York; the State controls about a third of it, and names its top management.[5] In 2011 Eni and Shell acquired the rights to OPL 245, a large oil field off the coast of Nigeria, for $1.3 billion. Of that sum, $1.092 billion passed through an account of the Nigerian government and was destined for Malabu, a company traceable to Dan Etete, who was oil minister when, in 1998, the field was awarded to that same company, that is, to himself.[6]

The Milan Prosecutor's Office maintained that this billion was the price of a gigantic corruption of Nigeria's ruling class, and in 2018 it brought Eni, Shell, and their executives to trial for international bribery. The defendants included Eni's chief executive, Claudio Descalzi, and his predecessor, Paolo Scaroni. In July 2020 the prosecution asked for eight years' imprisonment for each of them and for the confiscation of $1.092 billion.[7] On March 17, 2021, the Tribunal of Milan acquitted everyone. In July 2022 the Prosecutor General's Office abandoned the appeal, and the acquittal became final.[8]

[3] On Enron and Vinson & Elkins, see Susan P. Koniak, *Corporate Fraud: See, Lawyers*, 26 Harv. J.L. & Pub. Pol'y 195 (2003). On Hewlett-Packard, see Reporters Committee for Freedom of the Press (Dec. 8, 2006), and InformationWeek (June 28, 2007). On Boies Schiller and Black Cube, see Ronan Farrow, *Harvey Weinstein's Army of Spies*, New Yorker (Nov. 6, 2017). On Perkins Coie, see ABA Journal (May 31, 2022) (reporting the acquittal of Michael Sussmann).

[4] Code of Criminal Procedure (*codice di procedura penale*) arts. 327-bis, 391-bis et seq.

[5] Eni, *Shareholding Structure* (June 2026).

[6] Reuters, *Timeline: Nigeria's OPL 245 Oilfield Licence Bribery Cases* (Mar. 17, 2021).

[7] AGI (July 21, 2020).

[8] Eni, press release of July 19, 2022.

B. The Accuser

The prosecution had a witness from the inside. Vincenzo Armanna was a high-ranking Eni executive in Nigeria, in charge of the OPL 245 deal and a trusted man of Scaroni's. Dismissed in 2013, two years after the signing of the contracts that closed the long negotiation, from July 2014 he accused the company's top management before the Milan prosecutors. In OPL 245 he was both defendant and accuser. Between May 2016 and the first months of 2017 he retracted; then he went back to accusing. He was the linchpin of the prosecution, and much of what follows turns on his credibility. I defended him until February 9, 2017.

C. The "Complotto"

While Milan was investigating OPL 245, an investigation pointing the opposite way opened elsewhere. In January 2015 an anonymous report reached the Prosecutor's Office of Trani, in Puglia. It said that Eni was the victim of a conspiracy hatched to overthrow its chief executive. A similar complaint arrived in the following months in Siracusa, in Sicily, and on July 8, 2016, the Siracusa public prosecutor, Giancarlo Longo, issued notices of investigation (the *avviso di garanzia* is the act that informs a person that he or she is under investigation) to two independent directors and one executive of Eni for aggravated defamation, although Eni had filed no criminal complaint.[9] The three would be removed from Eni, which would try to "cure" the irregularity of the notices with an anomalous, after-the-fact complaint.

Behind both initiatives was Piero Amara, an outside lawyer for Eni and, at the same time, its lobbyist and fixer, who billed the company thirteen and a half million euros. Amara would later say that he had at his service the Chief Prosecutor of Trani (who is currently on trial for corruption) and that he had bought the Siracusa prosecutor. Longo would enter a plea bargain in 2018 and Amara in 2019, for the bribery of that prosecutor. In Italy the affair took the name "*complotto*," the plot: the machination by which a parallel proceeding, engineered from scratch, was to make Eni a victim and discredit the Milan investigation. The name is that of the invented plot; the trial concerns the real machination.

The Siracusa file reached Milan in 2016. The Milan prosecutors read it as an attempt to throw their investigation off course (*depistaggio*), and in July 2019 Eni's chief executive and its head of external relations, Claudio Granata, were placed under investigation for criminal conspiracy and for having induced Armanna to lie by retracting his earlier accusations. In 2020 the picture was turned upside down. Papers arrived at the Prosecutor's Office from Eni's defense pointing to other culprits (Part IV discusses them), and the investigation changed course: Eni's top managers became the victims of those who had accused them, Amara and Armanna, who today stand charged with *calunnia*.

The trial on the *complotto* is under way in Milan. The defendants include Amara, Armanna, two lawyers from Eni's legal department, the company's former head of legal affairs, Massimo Mantovani, dismissed in 2019, for whom the prosecution itself has asked for acquittal, and a senior executive close to the chief executive (who, for his part, is a civil party). Eni appears in it as the civilly liable party (*responsabile civile*), that is, the party the law requires to compensate the harm caused by its own employee, and, in turn, as a civil party against Amara and Armanna, who are alleged to have falsely accused the CEO and his "right-hand man." I, too, am a civil party, for a *calunnia* committed by the "*pentito*," as Italians call the insider turned accuser.

[9] In Italy defamation can be prosecuted only on the complaint (*querela*) of the injured party.

D. The Prosecutors on Trial

There is a third trial, and it concerns the prosecutors. Fabio De Pasquale and Sergio Spadaro had conducted the prosecution in OPL 245. They were tried in Brescia for failing to make available to the defense certain records favorable to the accused, among them a video to which I shall return. They were convicted at first instance and on appeal. On June 18, 2026, the Court of Cassation, Italy's highest court, quashed the convictions without remand because the alleged offense did not exist.[10]

By mid-2026 the balance sheet is this. The company has been finally acquitted of the bribery charge. Its top managers, once suspects, have become injured parties and are now civil parties. Their accusers stand charged with *calunnia*. The prosecutors who had accused the company have, in their turn, ended up on trial. How things came to this is the subject of complaints lodged with the OECD by several parties, the present writer among them, for violation of Article 5 of the Anti-Bribery Convention, which forbids States to allow national economic interest or the identity of the persons involved to influence investigations and prosecutions.

E. Equalize

The last character is an agency. On October 25, 2024, the Milan Prosecutor's Office carried out the arrests in the Equalize investigation: a Milan investigation company that sold dossiers built by querying the databases of the State, of the police forces, of the tax authorities, and of the civil registry, by the hand, the prosecution says, of rogue public officials. It was run by Carmine Gallo; its clients included companies and law firms. Among them were Eni and its general counsel, who was in fact the agency's main client. On April 9, 2026, the Office closed its investigation into the clients: there are eighty-one suspects.

Gallo died on March 9, 2025. Samuele Calamucci, who did the agency's technical work, is cooperating with the prosecutors and has asked for a plea bargain. Their statements, and the documents seized from Speroni, are the source of what is known about the relationship among Equalize, Eni, and Dentons. The documents were read and put in order by the Guardia di Finanza in a report (*annotazione*) dated July 4, 2025, which I cite as the "GdF Report."[11]

F. The Cast

NAME	WHO
Claudio Descalzi	Chief executive of Eni since 2014; tried and acquitted in OPL 245
Claudio Granata	Eni's head of external relations (officially, Chief Services & Stakeholder Relations Officer, 2014–2020), the chief executive's "right-hand man"; placed under investigation with him in July 2019, case dismissed; now a civil party in the *complotto* trial
Vincenzo Armanna	Former Eni executive in Nigeria; accuser and defendant in OPL 245; defendant in the *complotto* trial
Piero Amara	Outside lawyer for Eni; plea-bargained for the bribery of a public prosecutor; defendant in the *complotto* trial

[10] Cass. pen., Sez. VI, No. 34812/2026 (decided June 18, 2026; filed Sept. 29, 2026).

[11] Guardia di Finanza, Milan Economic and Financial Police Unit, report (*annotazione*) No. 415782 of July 4, 2025, filed in the proceedings against Speroni [hereinafter GdF Report]; page numbers are those of the printed report. Three interrogation transcripts are cited by short form: Carmine Gallo, Dec. 11, 2024 [hereinafter Gallo I], and Jan. 22, 2025 [hereinafter Gallo II]; Samuele Calamucci, Jan. 16, 2025 [hereinafter Calamucci]. Page numbers are those of the transcripts, and what is said in them is reported as a statement.

NAME	WHO
Massimo Mantovani	Eni's head of legal affairs until 2016; dismissed in 2019; defendant in the *complotto* trial
Stefano Speroni	Partner at Dentons from 2016 to 2018; general counsel of Eni since January 2019; defendant in the Equalize proceedings
Sara Biglieri, Matteo Danieli, Pasquale Annicchiarico	Dentons lawyers at the time of the events; defendants in the Equalize proceedings
Federico Sutti	Managing partner of Dentons in Italy; since July 2023 chairman of the firm's Europe Board
Nadia Alecci	Criminal defense lawyer, counsel for Eni in the *complotto* proceedings; not under investigation
Nerio Diodà	Criminal defense lawyer, counsel for Eni; not under investigation
Charles Carr	Private investigator in London, C&F Partners; formerly of Kroll and K2; not under investigation
Matteo Bigazzi	Works with Carr; formerly of K2 Intelligence according to press reports cited by the Guardia di Finanza; not under investigation
Carmine Gallo	Former police officer, director of Equalize; died on March 9, 2025
Samuele Calamucci	Equalize operative; cooperating with the prosecutors
Francesco Mazzagatti	Owner of the Napag oil group; target of the private investigations of 2019 and 2021; defendant in the *complotto* trial
Fabio De Pasquale, Sergio Spadaro	Prosecutors in OPL 245; tried in Brescia, acquitted by the Court of Cassation in 2026
Francesco Greco	Chief Prosecutor of Milan until 2021

II. A DEFENSE THAT DOES NOT WAIT

Before Dentons comes on stage, Eni's defense already has a method: it does not wait for the trial; it anticipates it and tries to influence its course. Three episodes show it.

The first dates from 2016. On July 21, thirteen days after the Siracusa notices of investigation for the defamation that no one had complained of, Carlo Federico Grosso, counsel for Eni, was with the Chief Prosecutor of Siracusa, together with Mantovani, then head of legal affairs. The same day he sent the legal department the draft of a *querela*, the complaint by which the person injured by a crime asks that it be prosecuted. The next day Mantovani informed top management, and the chief executive approved. The complaint was filed on July 29, when the file had already been transmitted to Milan, signed by Mantovani under a special power of attorney from the chief executive. It named neither persons nor facts. The public prosecutor in the *complotto* trial has called it a general power of attorney granted to the prosecuting office. An investigation born of the bribery of a magistrate thus received, after the fact, the paper that made Eni its victim.[12]

The second dates from 2017. On February 9 I resigned as Armanna's counsel. A few hours later Armanna sent his other lawyer an email in which he accused me of having induced him to accuse Eni and Descalzi falsely on behalf of the prosecutors. Over that email the Prosecutor's

[12] Complaint (*querela*) of July 28–29, 2016; emails of July 21 and 22, 2016.

Office would later bring a charge of *calunnia* in which I am the victim. Five days later Armanna forwarded it, "by mistake," to the lawyer of a suspect in the Sicilian file; Amara would say in court that he had suggested that mistake to him. On February 28 Amara wrote to a lawyer in Eni's legal department, telling him to have that colleague called by the company's counsel, Grosso, and assuring him that the head of legal affairs, Mantovani, knew all about it. Grosso called him and received the email. At the office, with Eni's second counsel, Nerio Diodà, the lawyers judged it false or, at the very least, suspect. No one verified it. On March 6 Grosso and Diodà delivered it to the Chief Prosecutor of Milan, Francesco Greco, with a note stating that they were unable to assess its authenticity and its truthfulness. It will be said that to deliver a doubtful paper to the prosecutors, while declaring the doubt, is prudence. One may reply, however, that to deliver to the prosecutors, without verification, a paper that can be suspected of containing a false accusation amounts at least to the weakest form of criminal intent, *dolus eventualis*: the two lawyers accepted the risk of a *calunnia* for the sake of the litigation interest that lay in the fact that, with that email, Armanna was retracting his accusations against the chief executive. And two years later, in July 2019, the same defense produced it in the OPL 245 trial. The *corpus delicti* of a *calunnia* that benefits the chief executive reached the Prosecutor's Office and the Tribunal by the hand of Eni's own counsel.[13]

The third dates from 2019, and it concerns a video. On July 28, 2014, Amara secretly recorded a meeting in the offices of a Roman businessman. Armanna appears in it, threatening an "avalanche" and saying that he will see to it that notices of investigation arrive, over OPL 245, without ever naming the top managers. Two days later Armanna made a statement to the prosecutors and accused them. For the defense, the video proves that Armanna accused out of rancor. The Prosecutor's Office had had it since 2017 and did not file it in the trial. But the Office was not alone in knowing of it. From February 2018 two Guardia di Finanza notes reporting its content were in the record available to two lawyers on the defense team: Giuseppe Fornari, who defended an accused executive and whose bills were made out to Eni, and Diodà. In September 2018 a KPMG report, sent to Eni's corporate bodies, described the meeting. In April 2019 Eni wrote about it to a television program.

At the hearing of July 23, 2019, the defense asked for the video and denounced a "*vulnus*," a wound to the rights of the defense. Paola Severino, counsel for the chief executive, said: "today we learn of the existence of this document." The public prosecutor replied that at least two defense lawyers knew, and made the video available that afternoon. The next day, with the video in hand, no defense lawyer put a single question to Armanna. The Tribunal would rest the core of its reasoning on that video: Armanna is not credible, and the prosecutors' decision not to file it is "incomprehensible." The Brescia judges would convict them twice, for this among other things. In 2026 the Court of Cassation observed that there had been no duty to file it, that some defense lawyers had had the video available since February 2018, and that, if the evidence had been so important, it is hard to see why they had not asked for it earlier.[14] The *vulnus* thesis held for seven years and two levels of jurisdiction.

Three episodes, one method: a defense that does not wait for the trial but precedes it, accompanies it, and feeds it. The defense that tradition knows began after the fact and confined itself to working on the record in the file. This one works while the facts that will enter the files are happening, and produces facts of its own.

[13] Filing note of Mar. 6, 2017; hearings of 2024–2026 in the *complotto* trial.

[14] Hearing transcripts of July 23–24, 2019 (OPL 245 trial); Trib. Milano, Mar. 17, 2021, at 326–29; Cass. No. 34812/2026, *supra* note 10.

There is no need to suppose that the defense lawyers knew of Amara's plan, which Amara has confessed and of which they say they knew nothing. The fact that matters here is objective. For years they used, and carried to the magistrates, material created by the illegal defense, making it presentable, and that they did so without suspecting its origin changes little. None of them saw fit to give up the engagement.

III. The Organic Firm

Dentons is a network. At the top is an association under Swiss law, the *Verein*, which provides no legal services; these are provided by its member firms, each of which is a separate entity.[15] In Italy the entity is Dentons Europe Studio Legale Tributario, a professional association with its seat in Piazza degli Affari in Milan. The whole world on the letterhead; behind it, a Milanese association. It is headed by Federico Sutti, who since July 2023 has also chaired Dentons' Europe Board, the body that oversees the firm's European chief executive.[16]

Stefano Speroni is a business lawyer. After thirty years in large firms, in January 2016 he joined Dentons as the partner in charge of Corporate M&A in Italy, and he stayed until December 2018. In January 2019 he became Eni's head of legal affairs. He is not a criminal lawyer, and he says so himself in writing.[17] But he was already working for Eni on the OPL 245 trial as a Dentons partner, appointed by Mantovani precisely to support Eni's criminal defense in OPL 245, under an engagement of considerable economic weight: so say an Eni in-house lawyer in a statement on the record, the trade press, and the brief of another Eni in-house lawyer.[18]

When Speroni moved to the other side of the table, at Eni, the firm stayed; indeed, its dealings with Eni grew considerably. Between March and July 2019, the bills of Fornari, criminal counsel to an Eni defendant in OPL 245, count sixteen defense meetings at Dentons' offices to prepare the examination of the party experts and the cross-examination of Armanna. In that trial Dentons defended no accused.

In ten months the new general counsel opened four fronts against those who accused Eni or wrote about it, and he opened them all at the firm he came from: a defamation suit against the author and the publisher of a book attacking Eni over the Nigerian affair; a damages action against Amara over the *complotto*; two suits, against the public broadcaster and against a newspaper.[19] The team was always the same, and it was led by Sara Biglieri, head of litigation. On July 18, 2019, Eni sued Amara before the Tribunal of Terni for thirty million euros, on a single document: a newspaper article.

The pattern has an American precedent. In 2001 Enron's general counsel, a former partner of Vinson & Elkins, entrusted his old firm with the investigation of an internal complaint.[20] Here the pattern lasts five years.

From inside Eni a single dissenting voice was raised. On October 7, 2019, a lawyer in the legal department, Michele Bianco, advised Speroni against entrusting yet another proceeding to Dentons, because the professional who in OPL 245 had coordinated the consultants now ran the client's legal department.[21] In the records I have read, it is the only "no" in the whole story.

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[15] Dentons, *Legal Notices*, dentons.com.

[16] Dentons, press release of June 27, 2023.

[17] Email of Feb. 12, 2020.

[18] Legalcommunity (Mar. 18, 2021); brief (*memoria*) of Michele Bianco [hereinafter Bianco Brief], at 77.

[19] GdF Report, *supra* note 11, at 100–02.

[20] Koniak, *supra* note 3.

[21] Bianco Brief, at 77–78.

One fact comes before all the others. On Speroni's phone the chat with Charles Carr, a London private investigator, begins on November 18, 2016, when Speroni was still a Dentons partner.[22] In this story, the investigator arrives before the general counsel.

IV. The First Purchase: Project Grey and the Two-Sided Sheet

A. The Investigators

In 2019 Eni bought private investigations into its accusers, and it did so in grand style. On July 3 Speroni, Eni's criminal counsel Nadia Alecci, and Charles Carr met for two hours at Alecci's office. On July 22 Alecci engaged C&F Partners, Carr's company, to carry out defense investigations into the Napag oil group of Francesco Mazzagatti, whom Eni regarded as an associate of Amara's, and into the relations between the two. The engagement was signed by the criminal lawyer. But the investigator had been in the general counsel's contacts since 2016, and the Guardia di Finanza reads Speroni's hand in the choice in a message of those days.[23] C&F invoiced the Alecci firm €485,000 on July 30 and €490,660.17 on December 4: €975,660.17 in all, which the firm passed on in full to Eni.[24] On the invoices the work has a name: Project Grey. On October 3, Speroni wrote, the investigator did not yet have the necessary information. A million euros for information that in October still was not there.

Carr did not come from nowhere. According to the profile reported by the Guardia di Finanza, he worked at Kroll from 1994 to 2009 and, from 2003 to 2009, was the legal representative of Kroll Associates S.r.l. in Milan. From 2009 to 2017 he headed K2, the investigations firm founded in 2009 by Jules and Jeremy Kroll, for Europe, the Middle East, and Africa. Since 2017 he has run C&F Partners.[25] With him works Matteo Bigazzi, whom the Guardia di Finanza, relying on press reports, describes as a former executive managing director of K2 Intelligence, in London.[26] In the documents, the engagement is with C&F Partners; as to Kroll and K2, the records I have read document only the two men's past. Neither of the two appears to be under investigation. Who wanted them is stated by Speroni, writing to the criminal lawyer in 2022: those vendors had been requested by Eni, in his person.[27]

Calamucci reports a confidence, which I relate as such, since no document corroborates it. Speroni is said to have told him that he had engaged "the English Kroll" to get into Mazzagatti's phones: that, at least, is what Calamucci reportedly called the vendor, which for him is Carr's company, under whose cover Kroll is supposed to have camouflaged itself. That the phones were ever accessed is not shown by the record, and that Kroll played any part, beyond Carr's past, no document I have read says.[28]

B. Three Versions in Five Weeks

What follows must be told by dates, because the mechanism lies in the dates.

December 27, 2019, is the date of a sheet describing the foreign accounts of Massimo Mantovani, "identified." There are three accounts: one in the Caymans, one in Ireland, one in the

[22] GdF Report, at 105.

[23] GdF Report, at 104–05.

[24] *Id.* at 106–10.

[25] *Id.* at 32, 77.

[26] *Id.* at 32.

[27] *Id.* at 106–07.

[28] Calamucci, at 44–45; GdF Report, at 76–77.

Emirates, held in the name of a Dubai company, TaHa Limited. The date falls three weeks after the investigator's second invoice.

On January 23, 2020, during a search of Eni's offices, Speroni told the investigators, orally, of a money circuit. From the Napag group, that is, Mazzagatti and Amara, through Dubai and Iran, the money reached an account in the Caymans; from there transfers were said to go out to Mantovani for thirty-seven million dollars, and another to the Nigerian contact who allegedly paid a witness requested by Armanna, who was due in court six days later, in the OPL 245 trial. The source, Speroni said, was Eni's investigative activities on the Napag group. The implicit reference to Carr seems clear. Of anonymous papers he said not a word.[29]

January 28 is the date printed on six bank transfer slips that trace exactly that circuit. On January 29 the witness testified. Not in Armanna's favor; quite the opposite. The prosecutors would place him under investigation for false testimony.

February 5 is the postmark on an anonymous envelope. On February 11, Speroni says, he found it at home. On the 12th he photographed it for the criminal lawyer, without the back of the sheet of accounts, and wrote that the January information had nothing to do either with Eni's internal checks or with the investigations of the criminal lawyer's consultants. In the same email there is already a third story: on January 5, back from a trip, he had found other bank statements under the doormat of his home, and had made no copy of them.

On February 20 Alecci filed the bundle with the Prosecutor's Office, as counsel for Eni: the sheet of accounts, the six transfer slips, a passport, the envelope. The accompanying note states that the defense cannot verify whether the papers are genuine. It is the formula of 2017: the defense delivers, but does not vouch.

On February 27 and March 2 Chief Prosecutor Greco questioned Speroni in person. Speroni told the story of finding the bundle of papers under the doormat: he had copied out the statements, torn them up, and flushed them down the drain, for fear of an accusation of receiving stolen property (an offense he could not have committed if he had at once declared their origin to the prosecutors and his version were true). The Chief Prosecutor put his own doubts on the record. An important lawyer, he observed, does not usually look under his own doormat. The anonymous papers set out the same facts that had been presented on January 23 as Eni's findings.

And on January 23 Speroni had also spoken of the money for the witness, a circumstance that appears only on the back of a sheet he says he received on February 11. A sheet that bears, on the front, the note referring to the TaHa account and, on the back, a strange screenshot of an apparent chat headed "vincenzo al," in which two unknown persons write of witnesses to be paid in Milan, whom Vincenzo is demanding.

Speroni acknowledged that he was hardly credible; but that, he said, is how things went.

The Chief Prosecutor entered among the possible offenses unauthorized access to a computer system as well, in case the papers should prove false and should come from someone else's phone or computer.[30]

Line up the events. On January 23, the source of the information Speroni supplies is Eni. On February 12 the source is no one. On February 27 the source is a doormat, which serves to move the anonymous sender back to before January 23. The information is in the general counsel's mouth before the papers exist and before the anonymous sender mails them. And the doormat is not enough: the papers he says he found there are destroyed, those in the envelope bear a date later than January 23, and the money for the witness is only on the back of a sheet that arrived in

[29] File note (*nota per atti*) of Jan. 24, 2020.

[30] Records of the statements of Feb. 27 and Mar. 2, 2020.

February. That the account changes is written by the magistrates, too: in 2022 the public prosecutor speaks of a new version, implausible and contradictory at several points; in 2024 the judge speaks of an original version, later modified and repeatedly adjusted.[31] Of the three versions, one is true. The first. It is the only one Speroni gave before he had a reason to change it.

C. The Sheet

The six transfer slips, with the $37 million to Mantovani and the $500,000 to Bayo Ojo from Napag, are false. The Cayman financial intelligence unit knows neither the accounts nor their holders; the Emirates unit denies the transfer; the Bank of Italy, consulted by the prosecutors, concludes that they are not genuine.[32]

But the Emirates account is real. TaHa Limited exists: the Emirates financial intelligence unit confirmed it on May 3, 2020. It does not, however, belong to Mantovani.

The sheet describes it with a block of data in English: the company's name, its address, its registration number, its representative and, after the words introducing the representative, a misplaced semicolon.

It is the same block, with the same semicolon, the same bank code, and the same IBAN, as a file that Armanna had sent to a correspondent of his on August 20, 2019, while he was negotiating a transfer destined for that account. The Guardia di Finanza set the two texts side by side in 2025.[33] A typo is not copied by chance: whoever composed the sheet had Armanna's document in front of him.

And the sheet has a back. It is a screenshot of a chat, headed "vincenzo al," in which two anonymous persons agree to pay, with money from the Cayman account, a person to be sent to Milan for Vincenzo. The Caymans never had that account. The chat has never been corroborated by any investigative finding.[34]

Here is the mechanism, in the simplest words. On the front, a real account, copied from Armanna's correspondence and attributed to Mantovani. On the back, an invented chat in which Armanna buys a witness. The true serves to make the false believed: the prosecutors ask the banks, and the Emirates answer that the account exists. The false serves to point the way: Mantovani corrupted, Armanna a corrupter of witnesses, which was Eni's twofold thesis in those months, in OPL 245 and in the *complotto*. And the true datum shows where the sheet comes from. In February 2020 that file was in the hands of Armanna, of his correspondent, and of whoever was reading Armanna's correspondence. Not of the prosecutors: they acquired Armanna's phone on November 5, 2020, more than eight months later. The sheet was composed by someone who was reading Armanna's correspondence, or by someone who had been given its content. On January 23 Speroni had said where the information came from: from Eni's private investigations. He did not say something false. He took it back.

D. The Aftermath

On March 10, 2021, the Guardia di Finanza, examining Armanna's phone, found the TaHa account there and flagged it as traceable to him. That the same account had been sitting for a year in the sheet filed by Eni's defense, the note does not say. The investigation steered by the forgery found in the target's phone the true datum that the forgery already contained. In January 2022,

[31] Prosecutor's request of July 19, 2022; judge's decree of Jan. 23, 2024.

[32] GdF Report, at 3–9.

[33] *Id.* at 126–28.

[34] *Id.* at 9.

more than a year after the banks' denial, Eni's lawyers asked the Prosecutor's Office to search the seized data for the names contained in the false papers.[35]

The papers were false; the names still came in useful.

Who fabricated the papers has not been established or, more precisely, has not been investigated. In 2025 the Guardia di Finanza stated that it had found no evidence of Speroni's direct involvement in putting them together, and it formulated three hypotheses as to the author: Amara, Armanna, Speroni himself.

In March 2026 the prosecutors asked for the dismissal (*archiviazione*, the closing of a case without trial) of the proceedings against Speroni for false statements to the prosecutor and for *calunnia*: the identity of the forger has not been established, they write, and the falsity of the papers emerged only through international cooperation.[36] Speroni, in a statement on the record in 2021, had said that he had feared as much since January 2020. I have opposed the request, and the hearing is set for December 15, 2026.

Failing to find who printed the forgery says nothing about whether the person who carried it to the prosecutors acted with intent or not.

Five moves by Speroni all go in the same direction.

He anticipates the content of the papers, giving a corporate source. He is silent about the anonymous sender. He then separates the information from Eni's investigations. He gives three accounts of their provenance. He keeps the papers, and produces them again. Five mistakes that all go in the same direction have another name.

He keeps them: the papers he said he had destroyed, Gallo and Calamucci state, he had not destroyed. Toward the end of 2021, Calamucci says, Speroni brought a copy of them to Equalize to have them checked; from December 1, 2021, a direct contract ran between Eni and the agency, for €230,000, and Gallo says it concerned precisely those papers.[37] Gallo adds a detail. Among the doormat papers, he says, were photographs of a certain Gorelick, whom he describes as a CIA man, and the agency prepared a profile of him. The Guardia di Finanza considers it likely that this is Robert Gorelick, CIA station chief in Italy from 2003 to 2008. Among the papers that Speroni delivered to the Prosecutor's Office those photographs do not appear; and the Guardia di Finanza observes that, if the circumstance were verified, the doormat papers would have been more than those delivered.[38] What those photographs meant, no record I have read says.

E. And Dentons?

In its pages on Grey the Guardia di Finanza does not name the firm. But in those months the firm is beside the table. On July 2, 2019, Dentons opened the file against Amara; on the 3rd Speroni met Carr; on the 22nd the engagement of C&F began. And in those same weeks, in Dentons' offices, the OPL 245 defense was preparing the cross-examination of Armanna.

In June 2020 a lawyer named Melegari, an associate of the criminal lawyer, edited Carr's report and sent the changes to Speroni, Diodà, and Alecci. Diodà approved them. The corrected draft was to be signed by the investigator and filed, and on July 8 it was at the Prosecutor's Office.[39] The investigator signs; the correcting is done by others.

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[35] Motion of Jan. 13, 2022.

[36] GdF Report, at 129–32; request for dismissal of Mar. 18–19, 2026.

[37] Calamucci, at 3, 5, 8; Gallo I, at 256–57.

[38] GdF Report, at 82–83, 93.

[39] *Id.* at 111–12.

It is the script that a year later is repeated with Dentons in the middle.

V. The Second Purchase: Dentons and Equalize

The year 2020 has a script: information taken from the target by means that cannot be avowed, dressed in a form that makes it presentable, filed by the criminal lawyer with the Prosecutor's Office that is investigating, against the accusers. In 2021 the script is repeated with a new vendor. I follow it step by step, and what interests me is what Gallo and Calamucci, who made the reports, state; what, in the documents, corroborates them; and what experience teaches about how things ordinarily go, keeping the best innocent explanation alongside.

The prosecution itself, in the count charging Speroni with *calunnia*, reduces the Dentons firm to a merely formal conduit. It is also what it would suit the firm to say: we provided the table, as in OPL 245.

The engagement. Gallo recounts that a mutual acquaintance introduced him to Speroni. The general counsel asked him whether he could reconstruct the assets of Amara and Armanna, from whom Eni wanted to claim damages, and told him that the engagement would be given to him by Dentons. Calamucci describes the same chain: from Speroni to Dentons, from Dentons to Gallo, from Gallo to the operatives.[40] The corroboration lies in the firm's time records, which register the meeting of September 1. Eni, however, already had an investigator: since July 2021 Carr had been under engagement again.[41] Someone who already has an investigator and hires a second one on the same target is looking for what the first does not give him. Between the London investigator and the Milan agency there is one difference: the man who runs the second comes from the Italian police. The prosecutors put it to Gallo without mincing words: people turn to that agency because it guarantees results. Gallo agrees.[42]

The screen. Why go through the firm? That way Eni adds the lawyers' cost to the cost of the investigation. In the United States, the usual reason is attorney-client privilege: Ronan Farrow noted it in the contracts between Boies Schiller and Black Cube.[43] Here Arditurro, a magistrate of the National Anti-Mafia Directorate, calls it, on the record, a paid interposition between Eni and the agency. Gallo begins by agreeing with him; only afterwards does he object that Eni relies on its law firms and rotates them.[44] How it worked is shown by the accounts. In the firm's pre-invoice the agency's €92,000 sits among the firm's expenses, as a cost of its own. In Eni's accounts what remains is a law firm's bill. A summary that Eni's legal department compiled on October 9, 2024, sixteen days before the arrests, notes next to each engagement given through the law firms that the contract between the firm and the agency is not uploaded to the legal archive.[45] Direct contracts between Eni and Equalize do exist, from December 2021. Going through the firm was therefore a choice. No one pays an intermediary for nothing. Either the firm adds work, and then it knows what it is working on; or it adds only its name, and then the name is the service.

The object. What the agency was selling is written in its contract proposal, which calls the firm the Client: to identify bank accounts in Italy and around the world, to estimate the average balance of each account, to ascertain income from employment and from pensions. No open source gives the balance of another person's account. The general terms leave it to the Client to establish the legal basis on which those data are processed, and require it to hold the agency harmless if anyone

[40] Gallo I, at 245–46; Calamucci, at 20.

[41] GdF Report, at 113–17.

[42] Gallo I, at 260–65.

[43] Farrow, *supra* note 3.

[44] Gallo I, at 255–68.

[45] GdF Report, annex 107.

accuses it of having processed them unlawfully.[46] Gallo states that with Biglieri and with Danieli the police database and the tax database were discussed openly, and that it was they who asked for the further inquiries.[47]

The price. One subject costs €27,000 plus fifteen percent; Amara with his associates, €80,000 plus fifteen percent. What the lawful part costs is stated by the documents themselves: the land-registry search reproduced in the report has its price printed on it, ninety cents. According to the prosecutors, a lawful asset reconstruction costs between two and five thousand euros, and Gallo does not dispute it.[48] When the price is twenty times that of the lawful thing, something else is being bought. And anyone in the trade recognizes the datum that the trade denies him. Where the debtor's accounts are, and how much is in them, is what every creditor wants to know and what no creditor knows without the court: for this the law has a procedure, which requires an enforceable title, an authorization, and a court bailiff. It will be said that in Italy account tracing is sold in broad daylight, and that many firms buy it. That is true, and it is what Calamucci says: all the firms knew, and none ever asked whether it was lawful.[49] A widespread practice is a known practice.

The dates. While the agency works, the firm is there. Its time records say so, and neither of the two declarants wrote those: meetings or consultations with Gallo, or about his research, on September 1, 10, 13, 20, and 28; on October 4, for four hours, a meeting convened by Dentons for Speroni, Biglieri, Danieli, and Gallo.[50] September 13 and 27 are, according to the prosecution, the days on which a Guardia di Finanza warrant officer queried the police database on Mazzagatti. On October 4 the agency issued to the firm the pro forma invoice for €92,000, which refers to a contract of September 9. The written proposals come afterwards: the two files were created on October 5, with no date and no signatures. Work, invoice, paper: in that order. On October 19, the firm charged Eni €92,000. Someone who meets with the vendor about the object of the research, while the research is under way, knows what the vendor is doing. For the contrary to hold, on four occasions, in three weeks, no one can have said where the data would come from.

The form. The reports declare their method: analysis of freely and lawfully accessible information. Then they give, for Amara, for his family members, and for Mazzagatti, taxable income year by year, the banks, the branches, and the balances of the accounts. The reports themselves distinguish their sources: next to one datum is written Osint; next to the others, a label never explained, DEEP. One of the two reproduces for pages, and says so, an internal Eni audit.[51]

The revision. Who really wrote the reports? Calamucci states that the income figures came from the databases and that it was the lawyers who had them written in the conditional; that what had been read about Mazzagatti in the police database was dressed up, at Dentons, as an account built on newspaper clippings; that the revision served to leave all the responsibility with the signatory and to make an illegal datum generic. He does not remember which of the three lawyers asked for it that time; all three, he says, had it done, for Eni and for other clients.[52] Gallo describes the same mechanism: the drafts went to the firm, and the firm said what to keep and what to take out, because its provenance could not have been justified.[53] He also recounts an episode. One day, at Dentons, Biglieri pointed out to Speroni that the report repeated what was already contained in

[46] *Id.* annex 46.

[47] Gallo II, at 7, 9.

[48] Gallo I, at 258–59.

[49] Calamucci, at 23–24, 42.

[50] GdF Report, annexes 102, 103.

[51] Equalize reports Nos. 094 and 095 of Oct. 25, 2021.

[52] Calamucci, at 22–26, 33, 38–42.

[53] Gallo II, at 8–10.

Eni's own records, and Speroni replied that she should let it be.[54] The report bears the marks the two describe: the conditional in front of incomes and accounts, a single newspaper cited by name, eight pages on the Eni audit. The emails with the revision notes, if they exist as Calamucci says, have a sender and a date. They are the missing document, and it is there that the firm's work is to be measured.

Mazzagatti. His name is not in the proposal. As to who wanted him in the report, Gallo gives two versions: in December 2024, that he put him in himself; in January 2025, that Mazzagatti was Speroni's fixation, and that Speroni wanted something negative to come out of the report. Calamucci is categorical: the idea was Speroni's, and the firm helped put it into prose. Gallo's first version does not stand up to the documents. The cover of the report, addressed to the firm, numbers two targets; the pro forma of October 4 gives the price for them, and the firm charges it to Eni six days before the date of the report.[55] No one pays in advance, and double, for an investigation into a person he has not asked for. The man on whom the client had already spent, two years earlier, a million-euro investigation enters another investigator's report as a connected person. Generosity, in this story, always has an address.

The filing. The reports are made for a judge. On October 27 and 28, 2021, Alecci filed them with the Milan Prosecutor's Office. The same Office as in 2020, the same criminal lawyer, the same client behind it, the same targets; the vendor changes. It will be said that no lawyer files what he knows to have been unlawfully obtained, and that the filing proves good faith. The argument cuts the other way. Precisely because it was going before a judge, the report was given for signature to a third party who took responsibility for it, covered by a page on method, and corrected until the source could no longer be seen. The risk was not ignored. It was shifted.

The money, afterwards. In March 2022 Mazzagatti filed a criminal complaint against Gallo over the report. When Gallo was placed under investigation, Speroni wrote to him, on September 16, 2022, that Eni would bear the legal costs, within the scope of the engagement already given by the firm to the agency.[56] The money moved: two invoices of October 2023, for €5,200 and €41,860. The client pays for the investigation; when the investigator is investigated, it pays for his defense too. And it goes on buying. The agency invoiced Dentons, on the same matter, as late as August 2023 and February 2024; on July 10, 2024, three months before the arrests, Speroni and Gallo signed another direct contract. Someone who discovers that he has been deceived by a vendor reports him, or at least drops him: he does not pay his lawyer or buy from him again. In all, between Eni and Dentons, about six hundred thousand euros according to the press and about seven hundred thousand according to the prosecutor who questioned Gallo.[57]

Dentons without Eni. Seven counts charge the three lawyers with accesses to the police, tax, and civil-registry databases concerning nineteen persons, between January 2023 and September 2024, without Eni.[58] If the accusation is well founded, Eni was the first occasion, not the only one: the method, learned on one client, is resold.

The question. Is it plausible that a lawyer of that caliber does not understand where the balance of a bank account and a taxpayer's taxable income come from? And, if he does not understand, that he does not ask the consultant to explain? There are three paths. He understands: and then he knows. He does not understand and asks: and then they tell him, because the consultant has no reason to hide from the client what the client has come to buy. He neither understands nor asks:

[54] *Id.* at 10.

[55] GdF Report, annexes 103, 108.

[56] *Id.* annex 108.

[57] Il Fatto Quotidiano (Oct. 30, 2024); Gallo I, at 255.

[58] Notice of conclusion of the investigation of Apr. 9, 2026, at 52–58.

this is the only path that leads to ignorance, and one must look at how narrow it is. Six things must be true, all at once. That a litigation lawyer reads the list of accounts and balances without wondering how a private party finds them. That he deals with the vendor four times in three weeks without asking the question. That he revises a report with taxable incomes and balances, under a declaration of open sources, without asking it. That he produces it in court without asking it, when the first thing a judge may ask of a document is where it comes from. That he does not ask it even after the criminal complaint, and indeed asks for the updates. That in three years he never puts it in writing: in the records I have read there is no trace of it, and I say that I have not found it, not that it does not exist. Each is improbable for someone who sells understanding at five hundred euros an hour. All together they are what the thesis of ignorance requires.

Who checks what. The client instructs the firm, the firm the agency; the report passes through revision, then the criminal lawyer files it. Four hands on the document, and none that answers for the whole. This time the firm did not merely provide the table: it sat down at it, and it billed the hours. Perhaps it is only a coincidence that each link unloads onto the next. Exceptionally improbable, but possible.

VI. The Charges

On April 9, 2026, the Milan Prosecutor's Office, through its District Anti-Mafia Directorate, closed the investigation into Equalize's clients with a notice to eighty-one suspects. The counts that concern this story are ten, summarized in Appendix B. Eight charge, as offenses committed jointly, unauthorized access to a computer system and disclosure of official secrets. One charges Speroni with *calunnia* against Mazzagatti, over the report filed on October 27, 2021. The last concerns the statements that a former cooperating witness (in Italy, someone who has left a criminal organization and cooperates with the magistrates) made about Mazzagatti to Gallo's defense lawyer in October 2022: false, according to the prosecution, and agreed with Speroni. Alecci, Diodà, and Melegari are not among the suspects.

On July 21 the Office asked that seventy-four people be committed for trial, among them Speroni and the three lawyers. On September 10 it asked that Eni be tried as an entity, under Legislative Decree No. 231 of 2001, the Italian statute that makes organizations answer for crimes committed in their interest. Eni replied that it did not know of Equalize's unlawful activities and that its compliance model had worked.[59] A model that works while its general counsel sits, for three years, at the agency's table. I know the counts from the April notice; the requests for committal to trial have been reported by the press.

As for Dentons, the press reports that it has been registered as an entity under investigation; no request for trial is known.[60] Committal for trial has been requested for the client; for the firm that, according to the prosecution, acted as its conduit, it has not, or not yet. There is a point here that an American reader will grasp at once. If the Prosecutor's Office were to decide not to proceed against the entity, no judge would know: Article 58 of Decree 231 provides neither for notice to the injured parties nor for an objection.[61] The decision to drop the case passes through no review.

The picture is in motion. It may worsen: the facts of 2019 and 2020, Project Grey and the false papers, are not among those covered by the charges. It may lessen or come to nothing: charges are charges.

[59] ANSA, *Caso Equalize, i pm di Milano chiedono il rinvio a giudizio per Eni* (Sept. 10, 2026).

[60] Il Fatto Quotidiano (May 19, 2026).

[61] Legislative Decree No. 231 of June 8, 2001, art. 58.

VII. From Gatekeeper to Channel

A. What the Case Adds

American scholarship has dealt with this subject for forty years, along four lines. The first is lost independence: the more powerful the client, the less the lawyer decides (Heinz and Laumann); growth forces the firm to depend on ever larger clients (Galanter and Palay); a few firms integrated into the corporation form a legal *keiretsu* (Wilkins).[62] The second is the gatekeeper who does not stop the client: Kraakman gave the gatekeeper its name, Coffee explained why it failed with Enron, Langevoort looked for its psychology, Koniak wrote that without lawyers few corporate scandals would exist.[63] The third is the defense that works during the investigation: Mann called it information control, Buell and Garrett followed it inside the large corporation.[64] The fourth has no authors; it has cases: intelligence bought through the firm, from Hewlett-Packard to Black Cube.[65]

In Italy the subject does not exist. In the literature I have consulted there is no sociology of the profession, no doctrine of the gatekeeper, no study of the defense that works during the investigation, no case study of a law firm. There is a single precedent, Centonze (2014), on the technical question of the law firm as an entity.[66] Italian legal culture does not see the subject, and what is not seen produces no antibodies. Professional ethics does not produce them: it treats independence as a ritual formula. The academy does not produce them: it has no line of research. The criminal process does not produce them: it came upon the phenomenon by chance, from another investigation.

The Italian case contains all four lines, and in graver form. The partner becomes general counsel and the firm follows him. The lawyer who could withhold his contribution lends it. Everything happens while the Prosecutor's Office is investigating. The agency comes in through the firm's door, and its product goes out by the hand of defense counsel. The chain is a single one: the client, the firm, the agency, the State's databases, the Prosecutor's Office.

B. What "Organic" Means

Five elements recur. The same team returns across several disputes, concentrated on the client's accusers and on those who write about it. The in-house contact comes from the firm. The mandate extends to coordination with the criminal lawyers: in January 2023 a letter from Eni puts in writing that the matter against Amara now includes the activities instrumental to obtaining evidence, support for the team of criminal counsel of Eni and of its top managers, and the analysis of the proceedings against four magistrates, two of whom had conducted the prosecution against the client.[67] The work with the investigator goes as far as revising his products. And when a criminal complaint is filed against the investigator, the client pays for his defense.

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[62] John P. Heinz & Edward O. Laumann, *Chicago Lawyers: The Social Structure of the Bar* (1982); Marc Galanter & Thomas Palay, *Tournament of Lawyers: The Transformation of the Big Law Firm* (1991); David B. Wilkins, *Team of Rivals? Toward a New Model of the Corporate Attorney-Client Relationship*, 78 Fordham L. Rev. 2067 (2010).

[63] Reinier H. Kraakman, *Gatekeepers: The Anatomy of a Third-Party Enforcement Strategy*, 2 J.L. Econ. & Org. 53 (1986); John C. Coffee Jr., *Gatekeepers: The Professions and Corporate Governance* (2006); Donald C. Langevoort, *Where Were the Lawyers? A Behavioral Inquiry into Lawyers' Responsibility for Clients' Fraud*, 46 Vand. L. Rev. 75 (1993); Koniak, *supra* note 3.

[64] Kenneth Mann, *Defending White-Collar Crime: A Portrait of Attorneys at Work* (1985); Samuel W. Buell, *Criminal Procedure Within the Firm*, 59 Stan. L. Rev. 1613 (2007); Brandon L. Garrett, *Too Big to Jail: How Prosecutors Compromise with Corporations* (2014).

[65] See sources cited *supra* note 3.

[66] Francesco Centonze, *I crimini «organizzativi» degli studi legali e la responsabilità ai sensi del d.lgs. n. 231 del 2001*, Corriere giuridico (2014).

[67] GdF Report, annex 44.

Each element is compatible with an ordinary service. Together they describe a relationship that occasional engagements do not explain. “Organic” means this: the client acquires a continuing capacity to organize disputes, information, and vendors. Independence is not measured by the engagements. It is measured in the decisions: how the research is delimited, who checks the source, how an anomaly is dealt with, who can say no to a filing. In this story the decisions that the record shows all go in the same direction, and none bears the signature of a refusal.

C. Three Cases, Not One

The problem does not hide its thorns. A defense that does not prevent the client from committing a crime is, at the very least, a professional failure, above all if the traces it leaves bring the client to trial. A defense that takes part in the commission of the crime is another matter. And if the participation took place in complete ignorance of what it really was, the problem is yet another.

One who chooses the agency, puts the questions to it, receives the materials, revises the reports, and advises on their use is not acting as a conduit. He is taking on a job. A merely formal conduit, says the prosecution; they knew, say the two who made the reports; we did not know, the professionals reply. Between the versions lies the work, which the firm billed.

For criminal liability by omission, Italian law requires a specific legal duty to prevent the crime, and closeness to the client does not create one. Closeness does, however, give the professional more information: one who sits at the meetings cannot afterwards plead distance. The question is what he had to know in order to do what he had agreed to do, what signals he had in front of him, and how he treated them.

Three of those signals passed through the firm without any need to believe anyone: the bank data promised in the proposal itself; the price, twenty times that of an open-source search, which went into the firm’s own bill; the meetings with the investigator while the investigation was being done. A fourth is recounted by Gallo: the report that repeated the client’s own records was noticed, and left as it was. No one, in the records I have read, stopped them. This holds even if Gallo and Calamucci are not believed. If they are believed, the question changes: not what the firm should have known, but what it knew.

CONCLUSION

The metamorphosis is here. The outside lawyer becomes a permanent part of the way the corporation seeks and prepares the information with which it defends itself. Integration is seen in the engagements; autonomy is to be looked for in the choices.

I return to the two-sided sheet. On the front, a real account taken from the target’s correspondence. On the back, the invention that accuses him. And the true serving to make the false believed. Organic defense works the same way, on a wider scale. On the front are the letterhead, the mandates, the criminal lawyer’s filings, the lawfulness of each single step. On the back, the prosecution says, are the State’s databases queried by rogue public officials, and a report that gives the dress of a third party to what the client already knew. The sheet keeps the trace of the copied text even without the copyist’s name. The report keeps the trace of the unstated source even without the email that corrected it.

American scholarship asks the gatekeeper why he did not stop the client. Here the question is one step further on, because the firm, on the prosecution’s account, is not the gatekeeper who failed to stop the client: it is the channel through which the client bought. Prudence serves to say no more than the documents allow; not to say less than, read together, they let one understand. *Advocatus delinquere potest* is not a judgment. It is the title of a research project that begins here.

Appendix A. Chronology

Date	Event
2011	Eni and Shell acquire OPL 245 for $1.3 billion
July 2014	Armanna begins to accuse Eni’s top management
January 2015	An anonymous report on the “plot” reaches the Trani Prosecutor’s Office
January 2016	Speroni joins Dentons as a partner
July 8, 2016	Notices of investigation issued by the Siracusa public prosecutor
November 18, 2016	The chat between Speroni and Carr begins
February 9, 2017	Armanna’s email against his former defense counsel
2018–2019	The Siracusa public prosecutor and Amara plea-bargain for bribery
January 2019	Speroni becomes general counsel of Eni
March–July 2019	Sixteen meetings of the OPL 245 defense at Dentons’ offices
July 22, 2019	Engagement of C&F Partners: Project Grey begins
July 23, 2019	Hearing on the video in OPL 245
January 23, 2020	Speroni tells the investigators of the money circuit
February 20, 2020	Eni’s defense files the bundle with the two-sided sheet
March 17, 2021	The Tribunal of Milan acquits all the OPL 245 defendants
September 1, 2021	Meeting at Dentons among Speroni, Gallo, Biglieri, and Danieli
October 27–28, 2021	The Equalize reports are filed with the Milan Prosecutor’s Office
September 16, 2022	Eni writes to Gallo that it will pay his legal costs
October 25, 2024	Arrests in the Equalize investigation
March 9, 2025	Gallo dies
July 4, 2025	Guardia di Finanza report on Speroni’s documents
April 9, 2026	Close of the investigation into Equalize’s clients: eighty-one suspects
June 18, 2026	The Court of Cassation acquits the OPL 245 prosecutors
July 21, 2026	Request for committal to trial of Speroni and the three lawyers
September 10, 2026	Request for trial of Eni as an entity
October 13, 2026	The preliminary hearing begins; adjourned to December 3
December 15, 2026	Hearing on the opposition to the dismissal concerning the 2020 papers

Appendix B. Counts 45–54, in Summary

A summary, in my own words, of counts 45–54 of the notice of April 9, 2026, not of the subsequent requests for committal to trial. The persons targeted by the accesses are not named. SDI is the police forces' database; Punto Fisco, that of the tax administration; ANPR, the national civil registry.

Count	Lawyers and general counsel named	Conduct charged	Date
45	Annicchiarico, Danieli	Accesses to SDI and Punto Fisco concerning one person	January 27 and February 10, 2023
46	Danieli, Annicchiarico, Biglieri	Accesses to SDI and Punto Fisco concerning three persons	February 17, 2023
47	Danieli, Annicchiarico, Biglieri	Accesses to SDI and Punto Fisco concerning five persons	November 30 – December 4, 2023
48	Danieli, Annicchiarico, Biglieri	Accesses to Punto Fisco and SDI concerning one person	February 10, 2023
49	Danieli, Annicchiarico, Biglieri	Access to SDI concerning one person	September 26, 2024
50	Danieli, Annicchiarico, Biglieri	Accesses to SDI concerning five persons	February 16 and 22, 2023; March 12, 2024
51	Speroni, Biglieri, Danieli, Annicchiarico	Accesses to SDI concerning Francesco Mazzagatti	September 13 and 27, 2021
52	Danieli, Annicchiarico	Civil-registry certificates of three persons from ANPR	March 16 – April 8, 2023
53	Speroni	*Calunnia* against Mazzagatti, by means of the report filed with the Milan Prosecutor's Office	October 27, 2021
54	Speroni	Complicity in the false statements made to Gallo's defense counsel	October 18, 2022