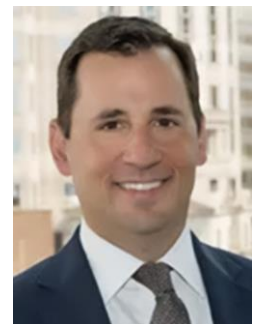


## KPMG Law Wants 'Unglamorous' Work, New Legal Chief Says

By Rachel Rippetoe

*Law360 (March 10, 2026, 2:50 PM EDT)* -- Big Four accounting giant KPMG LLP is hoping to stay in its own lane and build on its existing suite of services as it moves forward with its year-old law firm subsidiary KPMG Law US, the company's newly appointed U.S. legal chief, Christian Athanasoulas, told Law360 Pulse this week.

As the first of the Big Four to gain a license to practice law under Arizona's novel alternative business structure program, KPMG is using its legal arm to elevate the services it can offer to its clients and their legal departments, but it's not all too interested in branching into new kinds of legal work or even competing with BigLaw, Athanasoulas said.



Christian Athanasoulas

"We recognize that, to a large extent, this is a startup within a very large, complicated business, and we are approaching it based on what our clients want," he said. "We're definitely treating this as a team sport and if it makes the rest of KPMG more effective and allows us to provide better quality service to our clients, that's a win in my book."

KPMG gained the Arizona Supreme Court's approval in February 2025 to open a law firm under the state's ABS program, which launched in 2020 to allow nonlawyer entities to own law firms.

KPMG Law US now has five lawyers, all Arizona-based. Athanasoulas, a tax practice leader whom KPMG named as its very first head of U.S. legal services last month, said that the firm is using new technology to transform clients' legal departments and do the repetitive and sometimes mundane legal work that can accompany things like mergers and acquisitions or global compliance.

Nonattorney ownership of firms, while allowed in other countries, has long been controversial in the United States. KPMG Law faces the hurdles of a new and tumultuous market as Arizona itself grapples with how to regulate firms' national reach, and other states like California take steps to ban fee-sharing with ABSs. Law360 Pulse caught up with Athanasoulas to talk about this tension and keeping the firm in line with ethics rules, and about how his new role fits into all of it. This interview has been edited for length and clarity.

### **How does this new role fit into the leadership and regulatory structures already in place for KPMG Law US?**

We've got these two somewhat distinct practices: the regulated law firm in Arizona, and then we've also

had for a time now a practice where we provide consulting and advisory services that could include talking to an individual at a large multinational organization about what their law department looks like, how they can use new processes and technologies, or how we can help them create playbooks to address different needs. All of those services are pointed at general counsel, or, in some instances, law firms, but they don't rise to the level of being the practice of law. And there's so many opportunities for collaboration or handoffs. My role sort of sits on top of that, to make sure that we're thinking about our broader suite of services that are pointed at the general counsel in a holistic way, but also to protect confidentiality, to protect attorney-client privilege, governance and all of that good stuff.

### **How is this new law firm adding to the services you're able to provide to clients?**

You can foresee a situation where a general counsel says, "We want you to help us think about what to do if our company merges with another company and we each have 1,000 vendor contracts, and we suspect there's some overlap." An unregulated consulting practice can say, "We're going to just inventory these, we're going to create a technology platform, we're going to tell you where there's overlap." And that's all really helpful, but then in many instances, the client's going to say: "I don't want to have two different contracts with two different terms. I need to rationalize this." And now that we have the legal offering, we can do that next step.

### **What do you envision for the firm's growth? Will it ever expand its offerings?**

We have no plans today to do bet-the-company litigation. We have no plans to be the lead firm negotiating a \$20 billion acquisition. Where we want to play is helping with those unglamorous tasks after the acquisition, which tend to be high volume and the type of work where you can really leverage technology. If you're negotiating a \$20 billion acquisition, that merger agreement is like a piece of art. It's one of a kind. Whereas when you dig into the 1,000 contracts with hotel space and office supplies and whatever, that's more commoditized. It's repetitive and the client just wants it done.

### **So would you not consider BigLaw to be a competitor of KPMG Law?**

We made a concerted decision that we're going to focus on those places where we can use technology and that are very much a natural extension of what we already do. We've had people come to us and ask for help on matters that don't really intersect with anything else KPMG does. Could we do it? Could we build a capability? Sure, but we want to focus on those adjacencies where we think we can help our clients and contribute to the broader success of existing, bigger teams at KPMG. We've had many instances where BigLaw's reached out to us about different ways to collaborate. We're super excited about that.

### **If the unregulated consulting practice is flowing into the regulated law firm, how do you make sure that attorney-client privilege is protected?**

Anytime there's a project that will touch the practice of law, there is a separate engagement letter with the law firm governing every bit of the work that does constitute the practice of law with the appropriate sort of conditions of confidentiality and privilege. We recognize that there may be some instances where the law firm needs to work very closely with other individuals who are not with the law firm, but that happens at any BigLaw firm, right? They need forensics expertise. They need accounting expertise. And they'll do it through a subcontractor relationship, and the subcontractor effectively becomes bound by the condition of confidentiality.

### **How is KPMG Law able to practice outside of Arizona?**

In instances where a matter is governed by some other state in the U.S., we can either co-counsel or the firm can subcontract with a lawyer who works under the supervision of an Arizona lawyer. We also have a captive staffing company, a separate legal entity. We have about 800 individuals [at KPMG US LLP] who are lawyers by background. And then we've got around 3,500 across the globe. So those 800 lawyers in the U.S. that we have can be seconded from KPMG US, the parent organization, down into the staffing company, and then the Arizona law firm can use that staffing company as a subcontractor and get access to New York, for example.

And it's really important because, given the types of clients that we're working for, they may be Arizona-headquartered and Arizona-based, but most Arizona businesses that we would work for have a presence elsewhere.

### **There was a huge emphasis on technology in both the creation of KPMG Law and the integration of your new role. What does that technology actually look like?**

We've invested significant funds over many years in technology, including gen AI applications that are KPMG-proprietary, and different solutions to manage and harness data. It allows what might, on its face, be a relatively small practice to be so much more impactful. The AI tools are all controlled and overseen by people. But they can provide really-good-quality initial drafts for our people then to provide their expertise on top of.

We've got a platform we call Digital Gateway that allows us to capture, in a very safe and controlled environment, data that's relevant to the client — maybe from a financial planning perspective, from a tax perspective, and now from a legal perspective. So you're not going back and forth asking the client through 100 emails, "Can you provide me with this or that?" It's all there and the client can have access to it too.

### **Arizona itself is having a reckoning about how Arizona-centric these ABS firms should be. How are you navigating that changing landscape?**

We monitor the developments very closely. We believe that everything we're doing is very much consistent with the goals of Arizona. We're really focused on making sure that we are contributing to the Arizona legal community. We've participated in continuing education events with other organizations in Arizona and in different panels and events with universities in Arizona. Broadly, KPMG has seen significant growth over the last handful of years in Arizona.

### **You've said KPMG is the sole financial sponsor for KPMG Law. Would you ever pursue outside investment for the firm?**

We certainly would never rule anything out. But we've been very comfortable with our model to date, and I don't foresee that changing in the near future.

--Editing by Robert Rudinger.