



Britt E. Arrieta-Rivera

Counsel, Litigation Practice Team

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PRACTICES

Class Actions
Health Care
Litigation
Tax Litigation

BAR ADMISSIONS

- Commonwealth of Puerto Rico
- U.S. District Court District of Puerto Rico

EDUCATION

B.A., *Magna Cum Laude*, Sacred Heart University

- Major: Multidisciplinary Studies
- Minor: Justice Systems
- Minor: Marketing
- Minor: Education

J.D., *Magna Cum Laude*, University of Puerto Rico Law School

MEMBERSHIPS

- Federal Bar Association

Mrs. Arrieta-Rivera has over 20 years of experience and specializes in general civil and commercial litigation with a particular focus on tax disputes, complex class actions, tort law, Medicare regulatory litigation, healthcare facility liability, and regulatory matters in the petroleum industry. She also handles collections cases and litigation involving complex issues and was a recognized attorney by *Best Lawyers*TM in 2021 and 2022 as well as in 2025 edition of *The Best Lawyers in Puerto Rico*[®].

Her practice spans both state and federal courts, where she represents clients at trial and appellate levels. Throughout her career, she has successfully defended clients in high-stakes cases, complex cases, achieving favorable rulings that significantly reduced potential liability exposure.

Before joining the firm, Ms. Arrieta worked as a Law Clerk in the U.S. District Court for the District of Puerto Rico clerking for the Honorable Juan M. Pérez-Giménez. During law school, she clerked for the Honorable Jay A. García-Gregory of the same court and worked as a summer associate at McConnell Valdés in 2002.

She was the Editor-in-Chief of the *University of Puerto Rico Law Review*, was team captain for the ABA National Appellate Advocacy Competition in 2001 and graduated *magna cum laude*.

EXPERIENCE

- *McNeil Healthcare LLC v. Municipio de Las Piedras*, 2023 TSPR 135; successfully achieved a ruling to establish the legal standard for cases where a Municipality claims that the exception to the statute of limitation for a false or fraudulent declaration with the intent to evade payment of the tax applies, requiring the Municipality to carry the burden of proof to show the required intent.

- *McNeil Healthcare LLC v. Municipio de Las Piedras*, 2021 TSPR 24; first Puerto Rico Supreme Court opinion on the certified public accountant privilege under Rule 504 of the Puerto Rico Rules of Evidence, extending privilege to communications among inhouse CPAs.
- *McNeil Healthcare LLC v. Municipio de Las Piedras*, 2021 TSPR 33; opinion on whether the communications between experts and attorneys, and expert report drafts, are protected under the attorney/client privilege and work product doctrine.
- *Wyeth-Whitehall Pharmaceuticals v. Municipio de Guayama*, KLAN20110031 (June 29, 2012); reversal of Puerto Rico Court of Appeals of a First Instance decision imposing a multimillion-dollar deficiency in a Municipal License Tax case.
- Numerous cases challenging the Special Property Tax under Act No. 7 of March 9, 2000 and outlining requirements. See *Shell Chemical V. Santos Rosado, Y Otros*, 2012TSPR159; *Pfizer Pharmaceuticals LLC v. Secretario de Hacienda*, 2011 TA 1019 (March 31, 2011).
- Defending taxpayers during administrative and judicial tax deficiency proceedings on income tax, municipal license tax, property taxes, and construction excise tax. See *Lifescan Products LLC v. Centro de Recaudación de Ingresos Municipales*, 193 DPR 591 (2015); *DuPont Agricultural Caribe Industries v. Municipio de Manatí*, KLAN 2015-00150 (October 15, 2015).
- Several complex Real Property Tax cases, disputing industrial appraisals by the Municipal Revenue Collection Center (CRIM).
- *Trilla-Piñero v. Puerto Rico*, 557 F. Supp. 2d 258 (D.P.R. 2008) determining commencement of action under Class Action Fairness Act in gasoline industry litigation.
- Represented petroleum companies in consumer class actions before the Puerto Rico and federal courts.
- *Fox v. Palmas Del Mar Properties, Inc.*, 620 F. Supp. 2d 250 (D.P.R. 2009).- successfully obtained a dismissal on jurisdictional grounds.
- *Vega, et al. v. Fresenius Medical Care, et al.* (Civil No. 08-1419 (JAG) 2010 WL 3565713), - dismissal of the inherited cause of action. The case proceeded to trial only on emotional damages, and Ms. Arrieta played a key role in securing a significantly reduced jury award.