

## Review of D2.3 Deliverable

4 May 2026

Dear ET-PP WP2 Coordinators,

Following a comprehensive review of the current draft of the “*Legal Report on Suitable Intermediate Legal Entities for the ET Organization*” (ET-PP D2.3), the review panel—comprising Pasquale Lubrano (ETO), Daniela Trani (ETO), and Mario Martínez (ET-PP)—has concluded that, despite the relevance of the options investigated and quality of the analysis, the document is not yet ready for formal submission to the European Commission within the ET-PP project framework.

The report is clear and presents a number of suitable options for the intermediate legal entity of ET. The technical analysis includes relevant indicators that allow for a transparent comparison of the advantages and disadvantages of each option.

However, despite stating that the findings should support decision-making by ET stakeholders, the analysis is not sufficiently embedded in the specific ET context. As a result, it is unclear how the information provided concretely guides the selection of a preferred option. This gap should be addressed, at least in the introduction.

Moreover, the document goals would benefit from a more comprehensive contextual framework, including a clearer description of the international landscape, the tentative timeline foreseen by BGR, and key dependencies such as geometry and site selection. These factors may influence both the legal framework and the potential location and governance model of the ET headquarters. In addition, stronger links should be explicitly made to other third-generation (3G) projects in the United States, in the spirit of global coordination initiatives, reflecting the possibility that ET may evolve into a worldwide project.

The executive summary identifies certain legal forms (e.g. European or international models or hybrid solutions) as potentially preferred intermediate options. This shortlist of options should be better justified, for example by clarifying whether it reflects and aligns with preliminary internal BGR discussions.

While the report mentions the transition from an intermediate to a final legal entity and its relation to ETO, this aspect is not sufficiently discussed. Further framing is needed to clarify how the report contributes to these longer-term organisational objectives. We recognize the transitional role of the intermediate entity, but this point could be made more operational. Explicitly identifying which functions (if any) are expected to migrate to the final legal entity, and which are temporary by design, would strengthen coherence with the WP roadmapping efforts.

The introduction correctly states that a key role of the intermediate entity is to prepare for construction and facilitate the transition to a final legal entity. However, the suitability of the analysed options to support this transition is not included among the assessment criteria provided to the legal consultancy. This is a significant omission, given that the final governance model of the Einstein Telescope is expected to be a European or international legal entity, distinct from the mostly national models assessed.

In addition, the rationale for selecting the five legal models analysed should be more clearly explained, even if it may appear self-evident to experts, in order to make the report accessible to a broader audience. The introduction would also benefit from avoiding repetition of content already presented in earlier sections and instead providing clearer guidance on how the report should be read and interpreted, particularly for BGR stakeholders.

In summary, it is recommended that the introduction be strengthened to:

- Provide a clear explanation of how the report concretely supports BGR decision-making regarding the establishment and role of an intermediate legal entity for ETO;
- Include a brief but explicit reflection on the broader context, including the international landscape, expected timeline, and dependencies related to geometry and site selection;
- Justify the selection of the legal models analysed (i.e. what constraints, assumptions, or preliminary discussions led to this shortlist) and clarify any preliminary indications of preferred options presented in the executive summary;
- Acknowledge that a necessary next step will involve assessing the suitability of the proposed options to facilitate the transition to a final legal entity (e.g. European or international models such as ERIC or IGO);



- Explicitly state that this further analysis will take place outside the current project, within BGR and ETO activities related to organisational development, including future initiatives such as ET-COMPASS and its associated tasks and deliverables;
- Streamline the introduction by avoiding duplication and instead offering a clear guide for readers—particularly BGR decision-makers—on the purpose, scope, and intended use of the report.

Once these comments are addressed, the panel believes the existing material can be successfully integrated into a robust, submission-ready document for the ET-PP framework.

Sincerely,

Mario Martínez  
ET-PP Coordinator