

## ATTORNEYS IN THIS PRACTICE

William P. Barry  
Neil S. Binder  
Shari A. Brandt  
Eva Marie Carney  
Jon Connolly  
David W.T. Daniels  
MaryJeanette Dee  
Arthur S. Greenspan  
Wendy A. Harris  
Audrey Laning Ingram  
Paul A. Leder  
Jeffrey A. Lehtman  
Morgan G. Macdonald  
Michael D. Mann  
Grant Mogan  
Matthew M. Riccardi  
Lee S. Richards, III  
Eric S. Rosen  
Daniel L. Stein  
Sarah P. Swanz  
James Q. Walker  
Grace C. Wen

## RELATED PRACTICES

Broker-Dealer Sales Practices  
Corruption, Bribery and Money Laundering  
Securities Enforcement, Internal and Government Investigations and Criminal Defense  
Securities Trading and Market Manipulation

## Financial and Accounting Fraud

RK&O is well-known for its lawyers' particular expertise in analyzing, unraveling and explaining intricate financial and accounting transactions in the context of internal investigations, audit committee representations and government investigations. *The Legal 500* ranked RK&O among the preeminent law firms practicing in the white collar criminal defense market and described us as "having an understanding of both senior management and regulators" and noted that our lawyers "know how to deal with the sensitivities of both."

Our experience in dealing with government regulators and our focus on the business objectives of our clients enable us to guide boards, audit committees and companies through difficult investigations. In the context of internal investigations and individual representations, we are able to provide more than just answers as to what happened and why; we provide counsel as to how to prevent problems from recurring. We believe in a "straight-shooting" approach. We rely on our expertise, our integrity and our willingness to fight for our clients' objectives.

### EXPERIENCE

We currently represent or have recently represented:

- The receiver for Madoff Securities International, Ltd.
- Several foreign trustees in connection with investigations by the DOJ Fraud Section, the United States Attorney's Offices for the Southern District of New York and the Western District of Texas, the United States Securities and Exchange Commission, the Permanent Subcommittee on Investigations of the United States Senate and foreign regulators regarding alleged tax and securities fraud violations.
- A global financial services firm in connection with parallel USAO and SEC investigations into possible fraudulent conduct in connection with stock loan transactions.
- A law firm in connection with Department of Justice investigation and prosecution of promoters and lawyers involved with various tax shelter schemes.
- The Audit Committee of One Liberty Properties in the investigation of misconduct by the company's former CEO, Jeff Fishman, and in subsequent Department of Justice and SEC investigations.
- A former derivatives salesperson at a global financial services firm in connection with the federal criminal and civil investigations concerning the municipal derivatives market, bid-rigging and other anticompetitive or fraudulent practices in the sale and pricing of derivatives to municipal issuers in connection with tax-exempt bond offerings.
- A global financial services firm with respect to an internal investigation into improper trading by a former foreign exchange specialist.
- The receiver for Westgate Capital Management, LLC.

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#### FINANCIAL AND ACCOUNTING FRAUD (Cont.)

- The CEO of a major national banking conglomerate in connection with a criminal investigation and civil litigations concerning the accuracy of public statements made about the company's financial health and performance.
- A former senior executive of a global financial institution in connection with an ongoing SEC investigation concerning public statements made about the company's sub prime exposure.
- The former CEO of a Fortune 25 in connection with investigations by the SEC, DOJ and New York Attorney General involving disclosure, revenue recognition and other accounting issues.

#### PUBLICATIONS

"Ninth Circuit's Reversal of Evidence Exclusion in Broadcom Case Does Not Alter Lessons Learned Regarding *Upjohn* Warnings" by Shari Brandt and James Walker

"Issuing a Proper *Upjohn* Warning Will Not Cure Multiple Representation Conflicts" by James Walker and Shari Brandt

"Can an *Upjohn* Warning Avoid Representational Ambiguity?" by Shari Brandt and James Walker

"Recent S.D.N.Y. Opinion Further Restricts the Use of Selective Waivers" by James Walker, Daniel Zinman and Shari Brandt

"Developments in the Internationalization of Securities Enforcement Part II" by Michael Mann and William Barry

*The International Lawyer, Winter 2005; Volume 39; Number 4; ABA Section of International Law*

"Developments in the Internationalization of Securities Enforcement" by Michael Mann and William Barry

*The International Lawyer, Fall 2005; Volume 39; Number 3; ABA Section of International Law*

#### PRESENTATIONS

James Walker participates as a Panelist in the "Ethics for Corporate Counsel 2010" seminar hosted by the New York State Bar Association

William Barry moderates DC Bar panel discussion titled "Hot Topics in Corporate Internal Investigations"

James Walker participates as a Panelist at the Third Corporate Counsel Institute

James Walker speaks at the PLI "Ethics for Corporate Lawyers 2008" seminar

Lee Richards speaks at the PLI "Corporate Counsel Institute" seminar

#### NEWS & ANNOUNCEMENTS

*Acquisition International* names RK&O 2011 White-Collar Crime Law Firm of the Year

U.S. News-Best Lawyers awards RK&O "Law Firm of the Year" in White Collar-Government Investigations Law and recognizes firm's other practice areas

Richards Kibbe & Orbe LLP names Jeffrey Lehtman a partner and Catherine Turgeon and Ryan Jackson counsel

MaryJeanette Dee and James Walker appear in *Super Lawyers - Corporate Counsel Edition*



FINANCIAL AND ACCOUNTING FRAUD (Cont.)

Jon Kibbe quoted in *The New York Times* article "Pension Fraud in New Jersey Puts Focus on Illinois"

Lee Richards recognized in the 2010 Edition of *The Best Lawyers in America*

Shari Brandt and James Walker give insight on regulatory challenges for public companies in *Financier Worldwide*

Chambers USA Recognizes Richards Kibbe & Orbe and Highlights Firm's Prowess in Financial and Corporate Litigation and White Collar Regulatory Matters

Lee Richards Recognized as a Top Lawyer by Two Publications and Interviewed on National Public Radio in June

Lee Richards Appointed Receiver in SEC v. Nicholson Securities and Wire Fraud Case

Lee Richards Highlighted in Wall Street Journal Article on Madoff

Conde Nast Portfolio.Com Names Lee S. Richards Top Ten White Collar Lawyer in New York

Best Lawyers in America® Recognizes Partner Lee S. Richards