

## BUSINESS CRIMES & CRIMINAL INVESTIGATIONS

Hodgson Russ has extensive experience representing corporate entities and their officers, directors, and employees in the investigation and defense of charges indicated by state and federal enforcement and regulatory authorities in virtually all critical substantive areas. The firm's approach is multidisciplinary, and our business crimes and criminal investigations team includes not only experienced white-collar criminal attorneys and former federal and state prosecutors, but also attorneys with experience in commercial transactions, public companies, health care, taxation, environmental law, government procurement contracting, and corporate governance.

Our attorneys have extensive experience representing clients in a wide variety of federal and state criminal proceedings, including health care fraud, money laundering and structuring, tax charges, price fixing, mail and wire fraud, securities fraud, financial services, environmental offenses, and antitrust. And we have extensive experience at all stages: investigation, trial, and appeal. We have successfully represented clients in high-profile cases across the country.

Hodgson Russ attorneys are actively involved in substantive areas that are currently the focus of government enforcement initiatives, both criminal and civil. For example, we have substantial experience in the area of health care fraud and abuse, including under the Medicare and Medicaid programs. We have represented large hospital systems, nursing homes, physician practices, home health agencies, and medical device companies in a variety of criminal and regulatory investigations. We defend doctors accused of over-prescribing and over-charging.

Similarly, firm lawyers have represented public companies, private companies, individual officers and directors, and accounting professionals in a variety of corporate fraud investigations, including those brought by the Securities and Exchange Commission, the Department of Justice, and the New York State Attorney General's Office and district attorneys' offices.

The firm's representation of a number of government contractors has resulted in substantial experience with various federal contracting and procurement regulations, including TINA, ITAR, and the Foreign Corrupt Practices Act. We provide guidance and representation on OFAC matters.

Our business crimes, regulatory offenses, and corporate investigations team has counseled clients and made presentations to other attorneys and professionals regarding the provisions of the Patriot Act, bank secrecy laws, state and federal False Claims Act matters, and effective record retention and document production issues

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### Professionals

#### Attorneys

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under electronic discovery mandates.

Our attorneys have experience in civil and criminal forfeiture matters for both claimants and affected third parties.

Hodgson Russ attorneys have also been called on to develop and direct internal corporate investigations resulting from inquiries by enforcement and regulatory authorities. The firm regularly advises its corporate clients about the benefits of self-disclosure to regulatory authorities and the consideration of employee, marketplace, and investor issues.

The experience of the group's attorneys is supplemented by its access to forensic experts who have experience in, for example, data collection and analysis, complex accounting rules, and damage analysis. The firm's internal information technology knowledge and sophisticated document-handling experience is also a valuable resource available to our clients. Hodgson Russ has been awarded a prestigious "Best Law Firms" Metropolitan Tier ranking by *Best Lawyers/U.S. News & World Report* in the Criminal Defense - White Collar category.

### Experience

Hodgson Russ attorney John J. Zak represented a NASDAQ-listed electronics manufacturer based in Ontario, Canada, in its investigation and subsequent public disclosure of a significant accounting overstatement occurring at a foreign subsidiary. The matter involved significant consideration of the rules regarding accounting restatements and related issues.

Hodgson Russ obtained an acquittal in Bronx Supreme Court for a contractor accused of perjury in connection with a grand jury investigating a former New York City police commissioner. The trial lasted 11 weeks.

Hodgson Russ assisted a national financial institution with the development and implementation of a customized compliance program to address the institution's response to subpoenas, summons, and information requests. The compliance program was designed to ensure adherence to the institution's obligations under the Gramm Leach Bliley Act, the Right to Financial Privacy Act, the Internal Revenue Code, and various state laws and regulations, while also protecting customers' privacy and their ability to challenge the release of their information in certain circumstances.

Representation of a company and its owner in a federal major fraud investigation related to federal set-aside contracting. Secured dismissal of all charges dismissed by pre-trial diversion agreement. The company was not charged.

Representation of client charged with federal false statement offenses. After defense investigation, notification of defenses and preparation for trial, won dismissal of all charges by the government.

Hodgson Russ lawyers Michelle Merola and Reena Dutta convinced federal prosecutors for the Southern District of New York to dismiss a pending indictment against a client for conspiracy to commit securities fraud and wire fraud. The prosecutors were ultimately persuaded to dismiss the indictment based on Michelle and Reena's strong advocacy, showing that there was a Speedy Trial Act violation that could result in pretrial dismissal by the court. The client is now able to move forward with his life and business activities without the threat of criminal sanctions.

A client was accused of sexually assaulting another student at the University they both attended. Reena Dutta and Patrick Hines took on the client's defense in a student disciplinary hearing, ultimately demonstrating to the University tribunal that the allegations lacked merit and that no disciplinary sanction was warranted. The client was allowed to continue at the

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University as a student and is on his way to a bright future, unclouded by sexual assault allegations on his record.

### **In the News**

Reetuparna Dutta Named to Class of 2022 “40 Under 40”  
*Buffalo Business First*, September 14, 2022

Fellow Officers Accused Fired Lockport Cop of Misdeeds, Records Show  
*Buffalo News*, March 20, 2020

### **Press Releases**

Reetuparna Dutta Named to *Buffalo Business First* Class of 2022 “40 Under 40”  
September 16, 2022

Fifty-Nine Hodgson Russ Attorneys Ranked in 2022 Edition of Upstate New York Super Lawyers  
*Hodgson Russ Press Release*, August 23, 2022

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 19, 2022

### **Publications**

Preparing a Target To Testify Without Immunity  
*New York Law Journal*, April 25, 2016

“White Collar Corner: What to Do When Litigating an OSHA Citation”  
*The Daily Record*, February 2012

“White Collar Corner: Surprise OSHA inspections: Prepare for the Unexpected”  
*The Daily Record*, December 2011

“Expert Witness Evaluation: Strategic Uses of Online Information”  
*The Corporate Counselor*®, November 2011

### **Presentations & Events**

Advanced *Kovel* Issues for Accountants  
December 8, 2020

Refresher on *Kovel* Accountant Issues and Subpoenas  
October 22, 2020

BUSINESS CRIMES & CRIMINAL INVESTIGATIONS

2019 Fraud Update

Hyatt Place 5020 Main Street Amherst, NY 14226, June 26, 2019

Current Trends and Practices in Mitigating FCPA Risks and Threats in Global Private Equity Ventures

February 2, 2016

