

BUSINESS LITIGATION

When Hodgson Russ clients become involved in legal and business disputes, the number one priority of our Business Litigation Practice is to protect their legal rights and commercial interests. Our attorneys manage each case as both a legal and business problem and always aim to resolve every matter in the way that is most beneficial to the client.

Hodgson Russ litigators represent a diverse array of clients including domestic and international businesses and individuals in commercial disputes of all types, including, among numerous others, antitrust; bankruptcy; condemnation; construction; contract; corporate; drug; energy; environmental; False Claims Act relator and defense; federal and state income taxation; health care compliance, fraud, and abuse; insurance defense and subrogation; intellectual property; labor and employment; pension and ERISA; professional liability; real estate and finance; real property tax assessment; securities; state sales and use taxation; other taxation; telecommunications; transportation; utility regulation; and white-collar crime.

Our large team of litigators has included many former judicial law clerks from trial and appellate courts in both the state and federal systems, including a former law clerk for a United States Supreme Court justice, a former United States attorney, former assistant United States attorneys, and many attorneys with extensive valuable experience in business, politics, public service, and government.

Hodgson Russ attorneys have extensive experience representing clients in state and federal courts as well as alternative dispute resolution forums such as mediation and arbitration. We regularly represent clients in contested proceedings, including trials, arbitrations, administrative hearings, motions, and appeals. Hodgson Russ represents clients in litigation throughout the country, and we regularly practice before the New York, Florida, and New Jersey trial and appellate courts, the federal district courts, and the U.S. Courts of Appeals. Our litigators also represent clients before nearly all New York State administrative agencies and various federal agencies, including the Securities and Exchange Commission, the Federal Energy Regulatory Commission, and the Occupational Safety and Health Administration. Our attorneys have also appeared before the U.S. Supreme Court, the U.S. Tax Court, and the Court of International Trade. Regardless of the setting, our attorneys are prepared, aggressive, and ready to advance each client's cause in a most favorable and cost-effective manner.

Our Business Litigation Practice also provides counseling and conducts corporate compliance programs, seminars, and other educational offerings to assist clients in assessing potential risks and legal exposures before disputes occur. These services

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Professionals

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Jodyann Galvin
Joseph Goldberg
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Scott Jennette
Kevin Kearney
Joshua Levitt
Ryan Lucinski
Cynthia Ludwig

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allow clients to evaluate, manage, and head off situations that might result in litigation. Hodgson Russ has been awarded a prestigious "Best Law Firms" Metropolitan Tier 1 ranking by *Best Lawyers/U.S. News & World Report* in the Commercial Litigation category and in the Bet-the-Company Litigation category.

Experience

In an insurance coverage action filed by a construction company and one of its insurers against a Hodgson Russ insurance company client, Hodgson Russ attorneys obtained a complete dismissal of the plaintiffs' claim and a favorable summary judgment with regard to our client's counterclaim. As part of the judgment, the court declared that our client is entitled to reimbursement of the \$2.5 million it contributed to the settlement of the underlying personal injury actions.

Hodgson Russ closed a merger transaction on behalf of a long-time, NASDAQ-listed defense and aerospace products manufacturing client. As a result of the merger, the client became a wholly owned subsidiary in a deal valued at approximately \$275 million. The closing completed a four-month project in which attorneys from many of our practices contributed in significant ways under intense time pressures and opposite some of the largest firms in the country. Our work included advising our client's board in connection with its fiduciary duties; negotiating the merger agreement; preparing a proxy statement for the special meeting of shareholders and dealings with the SEC and FINRA; defending the company and the board in two shareholder lawsuits alleging, among other things, breach of fiduciary duty by the board; appearing in federal and state court and ultimately settling the lawsuits; advising management on directors and officers insurance matters; advising the board and management on certain options and other benefit matters; handling HSR filings; and assisting on financing related to the transaction.

Hodgson Russ represented a commercial bank in litigation charging a global investment bank and certain of its affiliates with securities fraud in connection with the sale of mortgage-backed CDO notes. Our client asserted that the global investment bank knew that the notes, which were largely backed by subprime mortgage securities, were about to fail when it sold them, but failed to disclose that information. The suit resulted in a \$55 million publicly reported settlement.

Hodgson Russ attorneys represented senior management in their purchase of a leading full-service grocery retailer in upstate New York, northern Pennsylvania, and western Vermont. The grocery retailer operates 155 full-service supermarkets and has more than 15,000 associates. Hodgson Russ also represented the senior management group in the financing of this purchase.

Charles Malcomb
Jason Markel
Fallon Martin
Christopher Massaroni
Michael Maxwell
Michelle Merola
Jacqueline Meyer
Julia Mikolajczak
Christine Naassana
Matthew Parker
Scott Paton
Adam Perry
Michael Risman
Alexandria Rowen
Hugh Russ III
Peter Sahasrabudhe
Aaron Saykin
Christian Soller
Daniel Spitzer
Jeffrey Stravino
Melissa Subjeck
Eric Ward
Claire Wells
Anthony Yanez
Sera Yoon
Michael Zahler
James Zawodzinski Jr.
Ann Drewel

Managing Partner

Benjamin Zuffranieri Jr.

Paralegals

Alyx Clear
Leslie Fischer
Daniel LaSalle
Raymond Peplowski

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Hodgson Russ represented 75 named plaintiffs in a class-action case involving an investment advisor's fraudulent investment scheme. After an 18-month litigation, we obtained for our clients provisional relief and a judgment against the investment advisor for more than \$20 million. The plaintiffs have thus far collected funds in excess of \$4 million, which is atypical for victims in cases like this, who are often not able to recover any amount of their lost investment. A receiver has been appointed, and it is possible the class members will be entitled to additional recovery. Moreover, because this litigation morphed into a class action, victims of the scheme who under normal circumstances could not afford to retain counsel were able to benefit from this judgment.

Lead counsel for public authority in complex environmental and construction litigation involving multiple contractors and insurers, successfully achieved multi-million dollar settlement in mediation.

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.

In *Maraschiello v. City of Buffalo*, Hodgson Russ obtained summary judgment and successfully defended an appeal before the U.S. Court of Appeals for the Second Circuit. The plaintiff was next in line for promotion on the civil service eligible list for police inspector. After he lost his opportunity for promotion, he sued claiming reverse discrimination. In forcefully rejecting the plaintiff's contention that Buffalo acted for impermissible race-based reasons in discarding civil service exam results, the Second Circuit emphasized that Buffalo's "problem was the test itself, rather than with a particular set of results." The Second Circuit's decision has broad significance for municipalities and other employers nationally as it makes clear that employers retain substantial discretion to design and implement new employment procedures for purposes of complying with Title VII and other anti-discrimination law, despite claims by majority plaintiffs that such compliance efforts constitute reverse discrimination.

Hodgson Russ represented a leading Greek yogurt manufacturer in defense of breach of contract and Consumer Protection Act claims and in support of counterclaims for trade secret misappropriation. We obtained summary judgment for our client, dismissing the Consumer Protection Act claim, and we defeated the plaintiff's summary judgment motion seeking dismissal of trade secret claims.

Hodgson Russ represented a client in a matter where multiple parties were all alleged to have made fraudulent misrepresentations that induced the purchase of a horse with a known dangerous predisposition. The firm successfully brokered a settlement

Manager of Electronic Discovery

Rosemarie Landers

Law Clerk

Alejandro Ocasio



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that provided compensation to our client and the transfer of title back to one of the involved parties.

Hodgson Russ successfully defended the City of Buffalo's use of employment promotional exams against two federal putative class-action challenges by a group of African-American firefighters. After a bench trial, the district court ruled that the examinations were valid, non-discriminatory selection devices that were job related and consistent with business necessity, even though they statistically favored non-minority candidates. A Hodgson Russ attorney successfully briefed and argued the appeal in the U.S. Court of Appeals for the Second Circuit, which affirmed the district court's ruling.

In a joint defense effort with six national law firms, our attorneys brought to successful conclusion the criminal trial of five senior managers of an international logistics provider who faced federal criminal charges of conspiring to employ illegal aliens at plants nationwide and impeding the lawful functions of the IRS and Social Security Administration. Five of the defendants, including our client, received only minimal fines of \$1,000 to \$5,000 each and avoided incarceration.

Hodgson Russ represented the owner and operator of a cogeneration power plant facility in Western New York. The facility generated electricity through a steam turbine and generator. Waste steam from the turbine was captured and piped to a greenhouse facility. As part of its maintenance program, our client initiated a planned major outage to overhaul its steam turbine and related equipment. When the turbine was restarted after the overhaul, it exhibited high levels of vibration and poor operational efficiency. These problems forced an unscheduled outage and another teardown and internal inspection of the turbine. That inspection revealed that the mechanical contractor made numerous technical, engineering, and mechanical errors while rebuilding the turbine, which resulted in internal rubbing of components, vibration, and damage to newly installed or rebuilt parts. We sued the case on behalf of our client to recover the rebuild costs and other actual and consequential damages that resulted from our client's inability to generate electricity during the unscheduled outage and the secondary impact upon the greenhouse operation. As the trial date became imminent in the court, the parties agreed to submit the matter to binding arbitration. Our client prevailed in arbitration and recovered a substantial award from the mechanical contractor.

A Hodgson Russ team represented an industrial manufacturing company in a complex transaction, the results of which were favorable to our client and other parties in a number of ways: 1) The client's environmental liability was transferred to an environmental engineering firm for a lump sum fixed price. 2) The engineering firm's assumption of liability was supported by an indemnification promise backed by its balance sheet and a sophisticated and manuscripted environmental insurance policy. 3) The facility was decommissioned, demolished, and transferred to the city, extinguishing our client's carrying costs and other legal liabilities and risks. The transaction also extinguished the environmental and contract liability of a former owner of the property and, consequently, was instrumental in settling federal court litigation between that former owner and our client. Additionally, the transaction created a framework for the city to finance and arrange for the successful commercial redevelopment of the site.

Hodgson Russ successfully litigated the case *BellSouth Corp. v. White Directory Publishers*, 42 F. Supp. 2d 598. The court concluded that the "walking fingers" symbol is in the public domain and is therefore not a trademark, granting our client's motion for summary judgment.

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The New York State Supreme Court, Albany County, upheld the award of an eight-year contract to produce state-of-the-art driver's licenses and identification cards for the New York State Department of Motor Vehicles to Canadian Bank Note Ltd. subsidiary and Hodgson Russ client, CBN Secure Technologies, Inc. CBN STI was awarded the contract to produce the driver's licenses and identification cards on a laser-engraved polycarbonate card. Under its proposal, photos will be laser-engraved onto the document in grayscale, with a second grayscale photo engraved into a ghost window embedded in the card. The DMV found that CBN STI's bid was the most secure solution and warranted the extra cost necessary to produce the highly secure documents. The DMV's determination prompted the two unsuccessful bidders, De La Rue North America and Morpho Trust USA, to challenge the award before the Office of the State Comptroller (OSC). The OSC confirmed the award, finding no indication of an unfair advantage. Following the decision of the OSC, De La Rue and Morpho Trust filed an Article 78 proceeding, which Hodgson Russ attorneys opposed on CBN STI's behalf. Hodgson Russ represented CBN STI at oral argument. In a written decision, the court denied petitioners' requests and dismissed their petitions. The court's decision vindicates the DMV's procurement process and represents a significant victory for CBN STI, which expects to begin producing New York State's driver's licenses within the next few months.

Following a successful arbitration proceeding in which an out-of-state client obtained an award for more than \$1.1 million, the opposing party brought a New York State Court proceeding to set aside the award. Hodgson Russ was retained to oppose that application and confirm the award. The court agreed with Hodgson Russ's arguments, denied the motion to vacate, and confirmed the award in favor of Hodgson Russ's client.

In *Animazing Entertainment Inc. v. Louis Lofredo Associates, Inc.*, 88 F.Supp 265, Hodgson Russ attorneys obtained judgment holding that an individual may not enforce a contract entered into in the name of a corporation that was defunct when the contract was signed.

Hodgson Russ served as lead counsel in the successful defense of a client in a Department of Justice criminal price-fixing investigation. The U.S. investigation was discontinued, while a parallel European Union investigation not involving Hodgson Russ resulted in fines. Hodgson Russ defended the company in related federal and state class action cases.

Hodgson Russ represents a bank in numerous federal and state actions commenced by several hundred homeowners against major mortgage lenders and servicers. The homeowners asserted claims such as the lenders induced the plaintiffs to enter into mortgages based, in part, upon appraisals the lenders knew were inflated; coerced inflated appraisals from the appraisers; failed to comply with underwriting guidelines; failed to appropriately modify the terms of the mortgage debts; and acted improperly in foreclosing on the plaintiffs' properties. Several of these actions have been dismissed and several are still pending.

Hodgson Russ attorneys defended an Internet marketing company against patent infringement allegations in the Eastern District of Texas (Marshall Division). The plaintiff was a patent assertion firm. The subject patent related to pop-up advertisements on the Internet. Hodgson Russ attorneys were able to persuade the plaintiff to discontinue the lawsuit.

Hodgson Russ successfully defended a public housing authority in a \$5 million lawsuit arising from the termination of a contractor on a hazardous material abatement and demolition project. Our work included pursuing counterclaims for damages arising from the conduct of the contractors on the same project and achieving a multi-million dollar settlement for the authority in mediation.

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Hodgson Russ attorneys represented a public authority in a multimillion dollar construction litigation filed by a contractor involving the rehabilitation of runways at the Buffalo International Airport. After discovery, our attorneys obtained summary judgment on behalf of our client. The summary judgment dismissal was affirmed by the Appellate Division.

Lead counsel for employer in a discrimination and retaliation case brought under the Americans With Disability Act, where the plaintiff alleged that her height was a disability, that her employer failed to accommodate the disability and that her employment was terminated for requesting an accommodation. Case ended when the Court of Appeals for the Second Circuit confirmed dismissal of the plaintiff's claims.

A Hodgson Russ team, which included Adam W. Perry and Michael B. Risman, secured for Hodgson Russ clients the City of Buffalo, Mayor Byron Brown, and Buffalo Police Commissioner Daniel Derenda the dismissal of a First Amendment retaliation lawsuit brought by former police detective Dennis Delano. After making public comments to a news reporter and releasing evidence related to the 1993 murder of 13-year-old Buffalo resident Crystallyn Girard, Delano was brought up on disciplinary charges and later suspended for 60 days at the recommendation of an independent hearing officer. According to the Buffalo Police Department, Delano's actions violated numerous departmental regulations and were in direct violation of orders from his superiors. Delano, however, asserted that the suspension was in retaliation for his exercising his right to free speech under the First Amendment. Chief U.S. District Judge William M. Skretny dismissed the civil lawsuit in August 2014 on the grounds that Delano's conduct amounted to insubordination, which outweighed the value of his speech. Judge Skretny's ruling was informed by the decision handed down by the U.S. Court of Appeals for the Second Circuit in *Sacha v. Sedita*, another First Amendment retaliation case successfully handled by a Hodgson Russ team at the district court and on appeal in defense of Sacha's claims against Erie County District Attorney Frank A. Sedita, III. In the decision, the Second Circuit ruled that an assistant district attorney's public statement expressing criticism of his office "was sufficiently disruptive to justify terminating his employment." Judge Skretny agreed with the *Sacha* precedent, stating that "no matter the merits of his motivation," Delano's action "had the potential to cause a disruption significant enough to impair 'discipline by superiors' and 'harmony among co-workers.'"

Secured full dismissal of a lawsuit pending in the Nassau County Commercial Part against a manufacturer client alleging over \$5 million in delay damages relative to the construction of a high-rise building in Brooklyn, New York.

In *M.O.C.H.A. Society, Inc. v. City of Buffalo* (2013), the U.S. Court of Appeals for the Second Circuit affirmed the district court's ruling in favor of Hodgson Russ's client, the City of Buffalo, that evidence did not support the plaintiffs' challenge to the Buffalo Fire Department's drug testing policy.

The U.S. Court of Appeals for the Second Circuit affirmed the dismissal of First Amendment retaliation and New York State whistleblower claims made by Mark Sacha, a former assistant district attorney fired by Erie County District Attorney Frank A. Sedita, III. Sacha's lawsuit was previously dismissed by U.S. Chief District Court Judge William M. Skretny. Sacha appealed Judge Skretny's ruling, claiming he was fired in retaliation for alleging that District Attorney Sedita and his predecessor, District Attorney Frank J. Clark, were corrupt. The court found Sacha's speech while employed as an assistant district attorney was so potentially disruptive to the Erie County District Attorney's Office as to justify terminating his employment. The court also stated, "We have considered Sacha's remaining arguments and find they are without merit." Partner Adam W. Perry led the Hodgson Russ defense team.

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Successfully appealed and obtained reversal of the lower court's and Appellate Division's affirmance of a grant of partial summary judgment on liability entered against City in complex Human Rights Law discrimination case. The matter involved a disparate impact discrimination challenge to firefighter promotional eligibility lists created pursuant to New York's Civil Service Law.

In a favorable decision obtained by Hodgson Russ attorney Julia M. Hilliker for defendant-appellees Warner and Shirley Martin, New York State's highest court, the Court of Appeals, affirmed earlier summary judgment decisions issued by the Supreme Court and Fourth Department dismissing the plaintiff-appellant's claim that Mr. and Ms. Martin, as owners of the manufacturing facility leased to plaintiff's employer, were liable for the plaintiff-appellant's injuries. The plaintiff-appellant alleged that the Martins (among others) were liable for injuries he sustained when the ladder he was working on while cleaning a wall module manufactured by his employer broke, causing him to fall to the ground. The plaintiff's claim was based on the argument that his activity of cleaning a structure was protected by Labor Law § 240 (1), which states in part: *All contractors and owners and their agents, except owners of one- and two-family dwellings, who contract for but do not direct or control the work in the erection, demolition, repairing, altering, painting, cleaning, or pointing of a building or structure shall furnish or erect, or cause to be furnished or erected for the performance of such labor, scaffolding, hoists, stays, ladders, slings, hangers, blocks, pulleys, braces, irons, ropes, and other devices which shall be so constructed, placed, and operated as to give proper protection to a person so employed.* The court disagreed with the plaintiff's argument, holding that the plaintiff was not engaged in an activity protected by the statute. The court opined that Labor Law § 240 (1) is chiefly concerned with the safety of workers in the construction industry, not workers cleaning products in the course of a manufacturing process. Adopting the argument advanced by the Martins, the court found that to uphold the plaintiff's argument "would lead to an expansion of section 240 (1) liability that our cases do not support and that we are convinced the Legislature never intended." The decision is a significant victory for manufacturers and the owners of manufacturing facilities across New York State. For more information, please consult the court's official opinion.

A Hodgson Russ client's business was destroyed when the landlord of the building housing the business hired a contractor to make major changes to the building's roof. The roof work resulted in major flooding in our client's space as well as contamination with metal shavings and other roof debris. When the owner and contractor each denied liability, Hodgson Russ conducted litigation resulting in a favorable jury verdict and award after a four-day trial.

In a fight over the settlement proceeds of a lawsuit against an entertainment conglomerate, Hodgson Russ defended one of the two pioneers of the lawsuit. As the suit grew time sensitive, Hodgson Russ led weeks of in-court argument and negotiations, resulting in a New Year's Eve settlement highly favorable to the client.

Obtained dismissal and favorable settlement for a doctor client such that he collected settlement proceeds as a defendant on the basis that he was wrongly sued relative to the redistribution of medical malpractice insurance premiums.

A Hodgson Russ team of attorneys won a settlement for a business clients worth hundreds of thousands of dollars and more than 50 percent of the defense team's fees. The case began after our client's acquisition of a privately held company, when it became known that the acquired company had made errors in applying vesting provisions of its employee benefits plan. This meant that additional consideration had to be paid to certain plan participants to compensate them for shares of stock to which they were entitled. Unfortunately for our client, the sellers' liability for the additional consideration depended on the subject matter of the breach. For claims based upon breaches concerning the employee benefits plan, the sellers were

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liable only for losses exceeding \$750,000, while claims arising from capitalization misrepresentations were not subject to any minimal threshold. Because the additional consideration did not exceed the minimal threshold for employee benefits plan breaches (\$750,000), the sellers filed a claim denying our client's right to access the escrow fund established during acquisition to cover payment. Our attorneys were thus tasked with convincing the court that the additional consideration our client was being forced to pay resulted from capitalization misrepresentation and not from errors in plan administration. Settlement negotiations began the eve of the argument for a motion of summary judgment, after it became clear that the Hodgson Russ defense team had built a strong case. The plaintiff requested a discontinuation of the action in exchange for the distribution of escrow funds to cover our client's losses. Our attorneys also discovered that the indemnity clauses in the acquisition agreement permitted our client to recover attorneys' fees from the sellers in the event that a claim for capitalization misrepresentations was successfully enforced. After further negotiations, our client agreed to discontinuance of the action in exchange for recovery of its losses from escrow and reimbursement of more than 50 percent of the attorneys' fees it had incurred over the course of the dispute.

A victory in federal court by a team of Hodgson Russ attorneys put an end to a seven-year lawsuit and extinguished the risk of our client paying millions in damages and other costs arising from claims of federal and state environmental law violations. The matter involved a facility owned and operated by our client, a manufacturer. Over the course of decades of operation, our client's facility became heavily contaminated with chemical residues. Some of those residues migrated off site into the surrounding community. Hodgson Russ represented this manufacturer in connection with an administrative order on consent entered into with the U.S. Environmental Protection Agency (EPA) and the State Department of Environmental Conservation under the Resource Conservation and Recovery Act (RCRA). Our client is performing the work required by the administrative order and is making extensive efforts to benefit the community. Despite our client's efforts, four families from the surrounding community sued the manufacturer in federal court under the citizen suit provisions of several federal statutes, claiming that our client was not complying with the requirements of various environmental statutes and that EPA was not effectively enforcing them. The families asked the federal court to intervene and to order our client to do more remediation faster. They also asserted claims for personal injury and property damage. The Hodgson Russ team successfully defeated the plaintiffs' claims in court. In his decision, the presiding judge granted our motion to disqualify the plaintiffs' expert and for summary judgment. The case was dismissed entirely — freeing our client to focus on completing the corrective action program without judicial intervention and to remove a substantial liability reserve from its books. Subsequent efforts by the plaintiffs to revive the suit have also been defeated.

U.S. District Judge Charles J. Siragusa granted summary judgment and dismissed a wrongful death lawsuit brought against one of Hodgson Russ's municipal clients. The lawsuit was brought by the widow of a man who died of a heart attack after being taken into police custody for trying to prevent officers from entering his home to arrest his son on a warrant. The widow alleged that the police officers used excessive force and caused her husband's death. She also accused the town of neglect in training and hiring its police force. The court ruled that the police department acted properly and vindicated the police officers. Hodgson Russ attorneys filed a motion for summary judgment, asserting that the police officers acted reasonably in their use of force, were responsive to the now-deceased's medical needs, and did not proximately cause his death. To support the defense's argument, Hodgson Russ obtained a neighbor's surveillance video, which captured the entire incident. Hodgson Russ had the video converted to real time by a certified videographer, which was then submitted to the court as evidence. After viewing the video numerous times, the court concluded that it contradicted many crucial points of the plaintiff's argument. Specifically, it failed to show the officers using excessive force to restrain the plaintiff's husband.

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Furthermore, it showed the officers performing CPR on the plaintiff's husband when it was clear he was in distress, refuting the son's claim that the officers did not assist his father.

When a large, multinational corporation and sponsor of multiple qualified retirement plans discovered that an employee had been illegally "appropriating" plan assets, it turned to Hodgson Russ for help. The firm provided assistance and support in unraveling the techniques by which monies were illegally appropriated from the plan accounts of participants, assessing the many operational errors triggered by this appropriation, developing a strategy for restoring funds to the accounts of the affected participants, and correcting the operational errors so as to preserve the qualified status of the affected plans. We helped our client successfully implement the necessary corrections, develop procedures to prevent similar problems in the future, and communicate the corrections to the affected participants in a manner that helped preserve participant confidence in the security of their retirement plans. Our work also included analyzing fiduciary liability and prohibited transaction issues, assisting with reporting obligations, and advising on the potential liability of a third-party administrator.

In *Robinson Knife Manufacturing Co., Inc. v. Commissioner*, the U.S. Court of Appeals for the Second Circuit agreed with Hodgson Russ's client's position that royalty payments for using licensed trademarks in connection with sales of kitchen tools were immediately deductible. The court noted that the position taken by the IRS and the U.S. Tax Court would result in exactly the problem Congress enacted uniform capitalization rules under Internal Revenue Code Section 263A to fix. Under the court's decision, where a producer's royalty payments are 1) calculated as a percentage of sales revenue from inventory and 2) are incurred only upon the sale of that inventory, they are immediately deductible. The court's decision, which is binding in the Second Circuit, provides legal authority for taxpayers and presents litigation risks for the IRS outside of the Second Circuit. The U.S. Treasury has repeatedly identified issuing regulations on the treatment of sales-based royalties as a priority project. If the Treasury does issue such regulations, their validity would be subject to judicial review. Also, the IRS's interpretation of the regulations in specific cases would be subject to review. In *Robinson*, the Second Circuit determined that the interpretation of a relevant regulation by the IRS and the Tax Court was contrary to its plain meaning. If the court had agreed with the IRS and the Tax Court that Robinson's royalty payments were not immediately deductible, the company would have been required to capitalize the costs by adding them to inventory. Some of the costs would have been capitalized to ending inventory and deductible only in later tax years. As a result, even though Robinson's royalty costs were based on sales of kitchen tools, and kitchen tools sold were clearly not in ending inventory, Robinson would have been required to capitalize the costs. Any business that incurs sales-based royalties should consider the possible application of the court's holding that sales-based royalties that meet the requirements in the court's decision are immediately deductible.

In a favorable decision obtained by Hodgson Russ, the U.S. Court of Appeals for the Second Circuit affirmed a judgment in favor of a New York State town, its chief of police, and one of its officers—all Hodgson Russ clients. Michael B. Risman represented the defendant-appellees. The Second Circuit decreed that the plaintiff-appellant's claims of false arrest, false imprisonment, and malicious prosecution allegations stemming from the appellant's arrest and prosecution for the alleged rape of his teenage daughter (charges that were eventually dismissed) were all without merit, primarily citing the appellant's failure to prove a lack of probable cause necessary to support his arguments. The town's police officers arrested the appellant, after his daughter identified him as her assailant. The court concluded that probable cause was satisfied by various means, including, but not limited to, the victim's initial statement. The court affirmed the district court's granting of the defendant's motion to dismiss the case.

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A Hodgson Russ team led by Joseph P. Goldberg obtained a ruling in favor of a France-based Hodgson Russ client in a suit brought against it by a Georgia-based U.S. company. The U.S. company originally brought suit in the Superior Court of Fayette County, Georgia State Court, alleging breach of contract, breach of express and implied warranties, and breach of implied covenant of good faith and fair dealing when a product produced by our client that the U.S. company purchased for resale to a passport agency allegedly could not be read by the passport readers. Our client refused to return the deposit the U.S. company had paid for the product. Hodgson Russ first had the case removed to federal court before moving to dismiss on several grounds, including a forum selection clause in the contract between the parties granting exclusive jurisdiction to the Commercial Court of Aix-en-Provence in France and lack of personal jurisdiction over our client. In arguing that the Commercial Court of Aix-en-Provence in France was a reasonable forum, our client's motion to dismiss noted that, contrary to the U.S. company's assertions in the complaint, the agreement between the parties was not governed by the Uniform Commercial Code, but instead by the United Nations Convention on Contracts for the International Sale of Goods. The U.S. company thereafter amended its complaint to correct its mistake as to applicable law and simultaneously filed an opposition to our client's motion to dismiss. The U.S. District Court for the Northern District of Georgia granted our client's motion to dismiss the complaint, finding that the evidence presented by Hodgson Russ weighed against the court's personal jurisdiction over our client. The court drew heavily from detailed client affidavits prepared and submitted by Hodgson Russ in deciding that our client did not have sufficient contacts with Georgia to establish personal jurisdiction.

When a sales manager gave two weeks notice to end his employment with a wholesale supplier of paper products in New York State, his employer monitored his computer use and searched his home, resulting in a lawsuit commenced against him and his new employer and colleagues seeking seven-figure damages and equitable relief under conversion of property, misappropriation of trade secrets, breach of fiduciary duty, tortious interference with contractual and business relationships, and unfair competition theories of liability. At the close of discovery, Hodgson Russ partner Christian J. Soller successfully moved for summary judgment on behalf of the former employee as well as his new employer and colleagues, resulting in the dismissal of the complaint on the basis that any information taken was either returned or too easily ascertainable to warrant protection and result in any competitive disadvantage to the plaintiff company.

On behalf of a county ethics board, Hodgson Russ attorneys defeated Due Process and First Amendment claims along with a state statutory claim brought by a former county legislator. After the legislator was fined by the ethics board for submitting an inaccurate financial report, he sued, asserting the board's procedures failed to provide adequate notice or opportunity to be heard.

He also claimed that his First Amendment rights were violated by the alleged political motivation of the county and the board. First at the District Court level and again at the Second Circuit, Hodgson Russ obtained summary judgment for the county rejecting all constitutional claims and upholding the Board's action.

The government claimed a Hodgson Russ client defrauded New York State regarding an environmental remediation contract. The claim included charges of mail fraud and money laundering. Hodgson Russ lawyers, led by Joseph V. Sedita, Michelle Merola and Reena Dutta, defended the client at trial, demonstrating that the government failed to satisfy the elements of the charges. The judge ultimately agreed, granting Hodgson Russ's motion for judgment of acquittal, acquitting the client of all charges.

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Lead counsel for employer in ERISA arbitration challenging multiemployer pension fund assessment of withdrawal liability in excess of \$180 million, including representation at multiple mediations and at over 30 days of hearings;

Lead counsel in litigation for general contractor in connection with substantial breach of contract and fiduciary duty litigations involving a public works project exceeding one billion dollars. Ben successfully achieved a multi-million dollar settlement for the general contractor.

Charities were named as the beneficiaries of a multimillion-dollar estate. During the course of the estate administration, it became clear that the decedent's advisors had diverted assets from the decedent, and then later from her estate, to themselves. Hodgson Russ initiated litigation in Erie County Surrogate's Court to recover the decedent's assets for the charities, successfully making the charities whole and honoring the decedent's charitable intent.

Represented major multinational manufacturers of consumer foods in various general liability, product liability, trade secret and labor litigation matters.

Hodgson Russ attorneys defended a company that makes parts for pressure vessels in an explosion case. The plaintiff suffered horrible injuries, including the loss of all four limbs. Our client was relieved of liability on summary judgment.

Michael D. Zahler represented three clients in an arbitration proceeding before retired Commercial Division Judge Marcy Friedman. Following a hearing and post-hearing briefing, Arbitrator Friedman awarded all relief sought by our clients' demand for arbitration, including a monetary award totaling more than \$25 million.

A Hodgson Russ team won a no-cause jury verdict for one of the world's largest insurance companies in a \$100-million coverage case. The victory came in what was New Jersey's first coverage trial in a decade. One of the largest roofing manufacturers in the country had filed suits against dozens of insurers seeking coverage for sums paid to settle customers' claims for defective shingles. All but one insurer settled or was dismissed; the remaining insurer wanted our team to take its case to the jury. After a seven-week trial, the jury returned a no-cause verdict, saving our client more than \$100 million. An appellate court later affirmed the jury verdict and judgment.

Litigated non-compete matters for a major food distributor that services hospitals, health care facilities, casinos, educational facilities and independent and chain restaurants.

Obtained nuisance value settlement agreements for a manufacturer client in New York County Supreme Court and New Jersey Superior Court in high exposure, multi-party construction defect lawsuits alleging property damage and involving cumulative settlements in the high six figures and seven figures, respectively.

Successfully obtained a dismissal of all claims asserted against an accountant client in Dutchess County Supreme Court for allegedly breaching the terms of a merger and acquisition agreement and misappropriating firm revenue.

Litigated and obtained favorable settlements for a Fortune 500 manufacturer client in hundreds of high exposure asbestos litigation matters across New York State.

BUSINESS LITIGATION

Hodgson Russ successfully litigated the case *Zippo Manufacturing Co. v. Zippo Dot Com, Inc.*, 952 F.Supp. 1119 (E.D.Pa. 1997). This is the seminal case on Internet jurisdiction in the United States. The case has been cited 967 times by the federal and state courts, and has been analyzed in hundreds of law review and journal articles.

In a case involving claims of fraud, negligence, and breach of fiduciary duty against a securities broker, Hodgson Russ attorneys obtained an award after hearing from a Financial Industry Regulatory Authority (FINRA) arbitration panel dismissing all claims and expunging the complaint from the broker's record.

Hodgson Russ successfully represented an employer in an ERISA arbitration challenging a multiemployer pension fund assessment of withdrawal liability in excess of \$180 million, including representation at multiple mediations and at over 30 days of arbitration hearings, resulting in a favorable settlement and resolution for the employer.

Representation of business and owner in federal environmental and tax investigation, including conducting internal investigation. Matter resolved with favorable, reduced plea resolution, global resolution of all issues and administrative litigation.

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.

Representation of employee in a heavy industry facility in federal environmental grand jury investigation. Client received immunity and was not prosecuted.

Representation of employees of recycling facility in federal environmental grand jury investigation. Clients not charged.

Hodgson Russ represented a national financial institution in developing a subpoena compliance plan and in day-to-day subpoena compliance. Compliance typically involved negotiations with various federal and state agencies and required careful adherence to the Gramm Leach Bliley Act, the Right to Financial Privacy Act, the Internal Revenue Code and numerous other statutory and regulatory rules.

Litigation counsel to a major aseptic food and beverage manufacturer, assisting on day-to-day and complex litigation matters.

Representation of manager in a heavy industry facility in a grand jury investigation. Client received immunity and was not prosecuted.

Representation of non-profit organization in OSHA violation and administrative litigation stemming from a death caused by a workplace violence incident.

Representation of not-for-profit organization in surrogate's court bench trial challenging investment decisions made by the foundation's directors. After trial, won written decision in favor of client.

Hodgson Russ regularly represents third-party administrators and insurers in connection with claims for disability benefits under ERISA-governed plans, many times obtaining summary judgment dismissing the claims in their entirety.

BUSINESS LITIGATION

Hodgson Russ represented an equestrian facility and its owner in prosecuting a defamation claim related to false statements made about our clients' treatment of the horses. The defendant ceased and desisted her conduct and issued a public apology to our clients.

At a federal jury trial in Omaha, Nebraska, Joshua Feinstein was part of a Hodgson Russ team that represented an advertising agency seeking payment for a \$1.6 million ad campaign. Hodgson Russ tried the case to verdict and won. The case settled after an appeal.

Hodgson Russ obtained summary judgment in federal court litigations brought by former school board members. The cases represented a variety of constitutional issues as well as interpretations of education law.

Reena Dutta and David Short litigated a landmark False Claims Act case, ultimately winning a dismissal of False Claims Act allegations against a client in the Second Circuit. The Second Circuit's decision is significant for False Claims Act jurisprudence, as it clarifies the analysis around hotly litigated elements of the cause of action – materiality and pleading requirements.

Secured defense verdicts in Kings County and New York County Supreme Courts for commercial building owner defendants in high exposure premises liability accidents involving plaintiffs who fractured their ankles requiring fusion surgeries, as the respective juries were persuaded that defendants upheld their duties of care to reasonably maintain their premises.

Litigated and secured dismissals or nominal settlements for various manufacturer clients in high exposure asbestos litigation matters pending in Delaware, Rhode Island, Pennsylvania, New Jersey, Illinois, Missouri and West Virginia.

Secured several injunctions by Emergency Orders to Show Cause for a supplier client against competitors for hiring its salespeople on corporate raid, misappropriation of proprietary information and unfair competition grounds as a plaintiff, and secured summary judgment for the same client as a defendant in Ulster, Fulton and Monroe Counties in lawsuits involving similar claims.

Secured summary judgment in a breach of contract suit against a builder-client sued in Rensselaer County for failing to return the purchaser's deposits towards the construction of a new home.

The 34-year-old plaintiff alleged permanently disabling back injuries requiring a lumbar discectomy following a motor vehicle accident with a tractor trailer leased and operated by client Ginsberg's Foods, a self-insured, 100+-year-old, family-owned food distribution business based in Hudson, New York.

Plaintiff claimed that the tractor trailer signaled left but then turned right, occupying two lanes of travel and sideswiping plaintiff. On Ginsberg's behalf, Christian countered that the tractor trailer driver signaled right, and conceded occupying two lanes, since the circumstances rendered it "practicable" pursuant to Vehicle & Traffic Law Section 1128. Christian pointed to plaintiff's own negligence as the exclusive cause of the accident, for impatiently trying to pass the truck on the right. He also argued that plaintiff's back injuries preexisted the accident.

Following a 5-day jury trial involving 8 witnesses (3 experts), the jury unanimously concluded that the Ginsberg's driver was not negligent.

BUSINESS LITIGATION

Plaintiff's counsel had asked the jury during closing arguments to award his client in excess of \$1 million.

The U.S. Department of Veteran Affairs (VA) reversed its initial decision denying a company's application for certification as a U.S. Small Business Administration (SBA) Service-Disabled Veteran-Owned Small Business (SDVOSB), following prompt and assertive measures taken by Hodgson Russ attorneys. In this case, the VA denied a construction company's self-prepared application, citing as a basis deficiencies in the company's corporate governance documents. Despite being told by the VA to wait six months to appeal the decision, Hodgson Russ attorneys immediately worked with the company to comprehensively revise these documents to address the noted deficiencies. Once corrected, Hodgson Russ attorneys appealed the denial to the VA's deputy director, requesting that the contracting company's application be reconsidered immediately and the six-month waiting period be waived. A short time later, the VA reversed its initial denial and verified the company as a participant in the program—an unusual reversal, particularly outside of a court challenge.

Hodgson Russ represented a citizens group opposed to the development of a casino resort. The town board issued a negative declaration without setting forth its determination, in a written form, providing a reasoned elaboration. Instead, the board's special counsel prepared rationale after-the-fact. Supreme Court, Seneca County approved of this approach, but the Fourth Department reversed. The Fourth Department determined that SEQRA requires the lead agency to set forth its determination in writing to allow intelligent judicial review. After-the-fact rationale should not be considered by the reviewing court. This matter set significant precedent in the Fourth Department.

In *Casciani v. Town of Webster and Nesbit*, Hodgson Russ successfully defended a municipality in a federal lawsuit brought by a high-net-worth individual claiming his civil rights had been violated by an ordinance prohibiting him from landing his helicopter at his residence. Even though the plaintiff submitted over two dozen affidavits and three expert reports, the district court granted the municipality summary judgment and the Second Circuit affirmed.

Hodgson Russ defended a Western New York municipality and six of its police officers in an action alleging false arrest and excessive force. After a two-week trial, the jury returned a verdict in favor of the defendants on all claims.

A Hodgson Russ team led by Joseph P. Goldberg successfully prosecuted an action to foreclose on a mortgage given as security for the return of a \$1.5 million down payment in the event a certain real estate transaction did not close. After taking over the case from another firm that in five years of litigation was unsuccessful in resolving the case, we obtained settlement in an amount that exceeded the measure of damages demanded in the complaint.

Hodgson Russ assisted a food industry client, with locations nationwide, in solving a dispute concerning shareholder rights, ownership, and company valuation. Despite a change in law that appeared to be detrimental to the client, our team of attorneys, led by Jeff Stravino, navigated the Court system and filed a special proceeding to obtain critical documents that ultimately created leverage which forced a resolution and a much higher (seven-figure) settlement for the client.

Successfully defended manufacturer in preliminary injunction hearing alleging breach of Distribution Agreement regarding the sale and distribution of VOIP (voice over internet protocol) telecommunications devices to television cable companies.

Lead counsel in litigations involving fraud and contract claims involving product manufacturer and distributor. Successfully mediated claims to conclusion.

BUSINESS LITIGATION

Hodgson Russ represented a horse owner in a dispute with his agent arising from the purchase of a horse unfit for the reason purchased. The agent failed to disclose the lameness of the horse that was uncovered during a veterinary pre-purchase exam. The lameness was disclosed by the veterinarian on the pre-purchase examination report, but the agent withheld the report and misrepresented the condition of the horse in order to obtain a finder's fee. We successfully resolved the dispute prior to litigation.

Hodgson Russ has successfully defended fiduciaries of ERISA-governed benefits plans against claims of long-term disability benefits. On multiple occasions, we obtained summary judgments dismissing plaintiffs' claims based on the argument that the plaintiffs failed to meet the burden of proof establishing their disabled status. In at least one case, surveillance photos were used to demonstrate the non-disability of the plaintiff, and in all cases, summary judgment in favor of our clients was achieved with minimal discovery.

Convincing a federal jury that a prison inmate should be awarded compensatory and punitive damages for violations of his constitutional rights ranks among the more difficult things to achieve in a courtroom. But after a six-day trial, a Hodgson Russ team accomplished this feat when a jury awarded our client compensatory and punitive damages totaling \$55,000. Stephen W. Kelkenberg and Reena Dutta represented the plaintiff, who had brought claims under 42 U.S.C. Section 1983, alleging that several New York State correctional officers and two sergeants at a correctional facility in upstate New York violated his Eighth Amendment right to be free from excessive force. The plaintiff initially represented himself in the case, but when it became evident the case was going to trial, the court assigned it to Hodgson Russ.

The plaintiff's claims stemmed from a severe beating he endured, during which he alleged that nine guards punched, kicked, and slashed him while he was in full mechanical restraints. Our client claimed the assault was in retaliation for a grievance he had filed following a previous altercation with two of the defendants. Stephen and Reena performed the intense work of arguing motions, questioning hostile witnesses, cross-examining the defendants, and arguing the case before the jury. Their challenge was to convince the jury that the defendants' assault was not merely a good-faith attempt to discipline an unruly inmate, but rather a premeditated action conducted with malicious intent.

In *Nulux, Inc. v. Litelab Corporation et al.*, Civ. No. 1:01-cv-03023 (E.D.N.Y. 2008), the court ruled in favor of our client, deciding against the plaintiff's claims of trade dress infringement with respect to high-end retail architectural lighting.

In *American Medical Rehabilitation Providers Association v. University at Buffalo Foundation Activities, Inc.*, 2008 TTAB Lexis 509, the U.S. Patent and Trademark Office Trademark Trial and Appeal Board (TTAB) determined favorably for our client that FIM and FIM SYSTEM are not generic and are therefore registrable by our client as trademarks.

In a unanimous decision obtained by Hodgson Russ for the Hindu Temple Society of North America, Inc., the New York State Court of Appeals held valid and proper the rules and procedures under which the temple has operated since its formation. The decision in the case of *Venigalla v. Nori* was the culmination of litigation commenced years ago by six disaffected temple devotees. When the temple came to Hodgson Russ for assistance, the devotees had obtained several orders and judgments adverse to the temple and its trustees. On behalf of the temple, Hodgson Russ successfully petitioned for leave to appeal to the state's highest court and then prepared and argued the appeal. The decision was a clear vindication of the temple's board of trustees and a forceful rebuke to the six devotees who had challenged the authority of the temple's trustees, demanding that they be chosen by election. The Court of Appeals agreed with Hodgson Russ that the

BUSINESS LITIGATION

election of temple trustees is not authorized under Religious Corporations Law Article 9. Therefore, bylaws from 1970, which the disaffected devotees advanced as the Temple's original bylaws, were invalid to the extent that they contained provisions that provided for the election of trustees. The entire set of bylaws, however, also were found to be defunct and abandoned. The successful appeal validated the actions of the temple's officers and trustees. It was an important victory for the temple, one of the largest Hindu organizations in North America.

A favorable decision obtained by a Hodgson Russ team led by Michael B. Risman could discourage the practices of owners of low-income housing who use disputed income and expense information to challenge real property assessments. In the case, Hodgson Russ defended a town assessor in responding to a petition brought by the owner of a low-income housing facility. The property owner claimed in a tax certiorari proceeding that the town's assessment of the property was illegal and sought to have the assessed value of the low-income housing facility dropped. The owner cited Section 581-a of the Real Property Tax Law (RPTL), which gives the owners of low-income rental properties the right to have their properties valued for tax purposes by the "capitalization of income" method. Assessing a property's value using this method requires the owner to provide information detailing the property's income and expenses — and in many cases, property owners have done so with the expectation that assessors must accept only the information they submit and take it at face value. However, in this case, Mike argued there were numerous concerns with the information provided by the owner of the building, including questions about the reasonableness and accuracy of the expenses claimed and the fact that the owner used only one year's worth of income and expenses to calculate the appraised value, rather than the standard and more appropriate five-year average of income and expenses. The judge ruled in the town assessors favor and denied the property owner's motion for summary judgment. The ruling made clear that municipal assessors have the right to question the expenses claimed by owners of low-income housing for tax assessment purposes.

A victory obtained by Hodgson Russ partner Joseph P. Goldberg before the Arbitration Institute of the Stockholm Chamber of Commerce demonstrates the value to companies doing business internationally of including international arbitration provisions in contracts entered into with foreign entities. In this case, our U.S.-based client entered into an agency agreement with a Chinese company, pursuant to which the Chinese company agreed to pay certain commissions to our client in consideration for it putting forth its best efforts to ensure that the Chinese company would become the exclusive equipment supplier for a project to install a government-sponsored broadband network in Europe. The Chinese company won the contract but refused to pay our client any commissions, claiming that it did not fulfill applicable requirements of the initial contract and a later supplement. The agreement stipulated that resolution of any disputes would be decided by the Stockholm Chamber of Commerce. Hodgson Russ commenced the arbitration proceeding, and the hearing lasted three days. The panel ultimately agreed with our client's position that the Chinese company engaged in "ongoing and serial breaches of contract," and entered judgment in favor our client awarding damages, plus interest and reimbursement of the cost of the arbitration, all of which were collected in full.

In the News

Schools Face Millions in Child Victims Act Payments, but Proposed State Relief is Stalled
The Buffalo News, July 30, 2023

BUSINESS LITIGATION

Stravino Co-Presents UB Law's Highest Award to Judge in Washington, D.C.

University at Buffalo School of Law, September 15, 2022

Reetuparna Dutta Named to Class of 2022 "40 Under 40"

Buffalo Business First, September 14, 2022

Coronavirus Resource Center

Lawsuits seek to pin blame for costs of opioid epidemic on drugmakers, pharmacies

The Buffalo News, May 10, 2021

HFZ hit with suit for \$8.2M in unpaid bills at luxury condo project

Crain's New York Business, December 21, 2020

Should Courts Keep Secret IDs of Alleged Child Sex Abuse Victims Filing Lawsuits?

Buffalo News, November 16, 2019

Company Archive, or Black Hole?

IndustryWeek, June 25, 2019

Hodgson Russ Practice Teams Recognized In *America's Leading Lawyers For Business*

June 3, 2016

IPR process reshapes patent litigation

Buffalo Law Journal, January 25, 2016

Press Releases

Hodgson Russ LLP Receives Multiple Top Marks from *Chambers USA Guide 2023*

June 6, 2023

Hodgson Russ Partner Hugh M. Russ, III Honored with Bar Association of Erie County's Award of Merit

September 26, 2022

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

Hodgson Russ Receives Top Tier National and Metropolitan Rankings in 2022 Best Law Firms Listings

Hodgson Russ Press Release, November 15, 2021

BUSINESS LITIGATION

Hodgson Russ Receives Top Marks for *Chambers USA* 2021 Directory
Hodgson Russ Press Release, May 26, 2021

Hodgson Russ Receives Top Marks for *Chambers USA* 2020 Directory
Hodgson Russ Press Release, April 24, 2020

Hodgson Russ Adds 5 Lawyers in the Capital District
Hodgson Russ Press Release, September 3, 2019

Hodgson Russ Practice Teams Listed in 2017 *Chambers USA*
Press Release, June 12, 2017

Publications

Federal Court Invalidates NYC's COVID-Era Guaranty Law, Opens Door For Commercial Landlords To Recoup Unpaid Rent From Personal Guarantors
Hodgson Russ Real Estate Alert, April 4, 2023

New York Passes the Adult Survivors Act – Every Organization Should Prepare Now
Hodgson Russ Business Litigation Alert, May 25, 2022

Borrower Beware III: The SBA's New Paycheck Protection Program (PPP) Appeal Process Stacks the Deck against Borrowers Who Challenge Forgiveness Denials
Hodgson Russ COVID-19 Litigation & Employment Action Team Alert, October 12, 2020

Borrower Beware II: Whistleblower Workers Put PPP Borrowers in the Government's Crosshairs for False Claims Act and Criminal Investigations
Hodgson Russ COVID-19 Litigation & Employment Action Team Alert, September 10, 2020

Early COVID-19 Court Decisions Supporting Executive Orders Suggest How the Courts May View Their Impact On Business Relationships
Hodgson Russ Business Litigation Alert, June 23, 2020

Securing Payment or Forbearance in the Time of COVID-19
Hodgson Russ Business Litigation and Bankruptcy & Restructuring Alert, June 22, 2020

Zooming Into Court: New Complaint filed Against Zoom Related to COVID-19
Hodgson Russ Securities/Directors & Officers Litigation Alert, June 16, 2020

SEC Updates Rules on Financial Disclosures for Business Acquisitions and Dispositions
Hodgson Russ Securities Regulation & Corporate Compliance Alert, June 5, 2020

Uptick in Investor Class Action Lawsuits Expected Due to COVID-19
Hodgson Russ Class Action Litigation Alert, May 29, 2020

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SEC Discusses COVID-19 Pandemic-Related Enforcement Priorities

Hodgson Russ Business Litigation Alert, May 22, 2020

Presentations & Events

Financial Institutions as Targets in Ponzi Scheme Litigation – Practical Considerations and Recent Cases

M&T Bank, Buffalo, NY, June 29, 2023

Excellence in Action: Views From the Trial Court and Appellate Benches

Buffalo, NY, April 25, 2023

Canada Practice Webinar Series

November 17, December 1 & 15, January 5 & 19

Advanced *Kovel* Issues for Accountants

December 8, 2020

An Introduction to Liability Risks in U.S. Contracts for Eastern European Companies

November 4, 2020

Refresher on *Kovel* Accountant Issues and Subpoenas

October 22, 2020

IDCA Webinar - Legal Issues

April 21, 2020

Estate Litigation: 1404 Examinations & Contested Accountings

Hyatt Place Buffalo/Amherst, December 10, 2019

Minimizing Exposure to Lawsuits in U.S. Courts: An Introduction for European Companies

October 16, 2019

2019 Fraud Update

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