

# Special Matters and Government Investigations Practice

Navigating Government and  
Internal Investigations

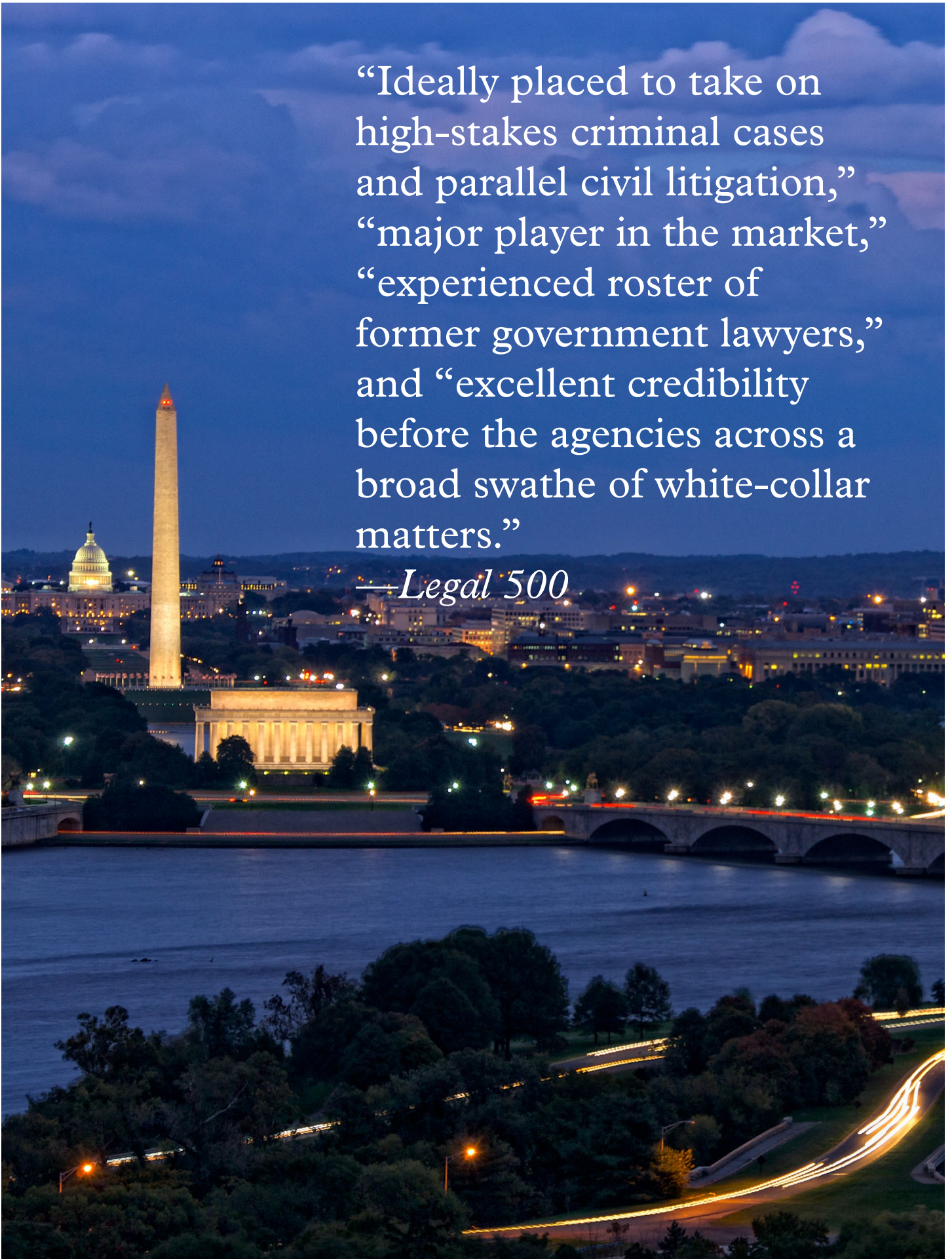
A low-angle photograph of an American flag waving against a blue sky with light clouds. Below the flag, the top of a classical building with columns and a pediment is visible.

KING & SPALDING



“Ideally placed to take on high-stakes criminal cases and parallel civil litigation,”  
“major player in the market,”  
“experienced roster of former government lawyers,”  
and “excellent credibility before the agencies across a broad swathe of white-collar matters.”

—*Legal 500*



## Formidable Experience and Deep Bench Strength

With more than 100 lawyers, King & Spalding's government investigations practice is anchored by our large Special Matters team. A "major player in the market" (*Legal 500*), the team is made up of lawyers dedicated full time to white-collar criminal defense, civil and regulatory investigations, and corporate internal investigations.

The practice includes an Assistant Attorney General in charge of the Civil Division, an acting U.S. Deputy Attorney General, a Chief of Staff to the Attorney General, a Regional Director of the SEC's Northeast Regional Office, an Assistant Director of the SEC's Enforcement Division, the Inspector General of the Department of Defense, the United States Attorneys from four different districts, supervisors from multiple U.S. Attorneys' Offices including both the Southern and Eastern Districts of New York, and numerous Deputy Assistant Attorneys General from DOJ's Criminal, Civil, and Antitrust Divisions.

These expert professionals are complemented by other seasoned lawyers who have devoted their careers to government and internal investigations, including over 40 former federal prosecutors and other senior enforcement officials. Together, they have earned King & Spalding recognition as "the premier firm in this practice area" (*U.S. News & World Report/Best Lawyers*).



## Broad Geographic Reach

Our government investigations practice's experience is deep but also expansive, with attorneys throughout the United States—New York, Washington, D.C., Atlanta, Houston, San Francisco, Charlotte, Austin, and Silicon Valley—and across the globe—London, Paris, Moscow, Frankfurt, Singapore, and Tokyo.

We have handled investigations before **73 of the 93** U.S. Attorneys' Offices in the United States and **every litigating division** of the Justice Department. We have likewise appeared before the SEC in Washington, D.C. and **all 12** of its Regional offices, as well as before **all** its specialized enforcement units.

We routinely appear before Congress and myriad Departments and U.S. government agencies, including the CFTC, FINRA, IRS, HHS OIG, FDA, ICE, EPA, OFAC, OCC, NHTSA, PCAOB, the Federal Reserve, State Attorneys General, and other enforcement and regulatory entities at the federal and state levels.

Recent and current representations have involved a number of foreign authorities and international enforcement organizations, including the Swiss Financial Market Supervisory Authority, the UK Serious Fraud Office, the UK Financial Conduct Authority, German BaFin, the Brazilian Federal Prosecution Office, the Securities & Futures Commission of Hong Kong, Transport Canada, and the World Bank, among others. Clients turn to us for representation—in internal probes and in cases involving government authorities—with respect to multinational investigations involving:



|                          |                                  |                   |                      |
|--------------------------|----------------------------------|-------------------|----------------------|
| Angola                   | Czech Republic                   | Kazakhstan        | Saudi Arabia         |
| Antarctica               | Democratic Republic of the Congo | Kenya             | Senegal              |
| Argentina                | Dominican Republic               | Lebanon           | Serbia               |
| Armenia                  | Ecuador                          | Liberia           | Singapore            |
| Australia                | Egypt                            | Macedonia         | Slovakia             |
| Azerbaijan               | France                           | Malaysia          | South Africa         |
| Bangladesh               | Gabon                            | Mali              | South Sudan          |
| Belgium                  | Georgia                          | Mauritius         | Spain                |
| Benin                    | Germany                          | Mexico            | Switzerland          |
| Brazil                   | Greece                           | Montenegro        | Thailand             |
| Brunei                   | Guinea                           | Morocco           | Togo                 |
| Bulgaria                 | Hungary                          | Netherlands       | Turkey               |
| Burkina Faso             | India                            | Niger             | Uganda               |
| Canada                   | Indonesia                        | Nigeria           | Ukraine              |
| Central African Republic | Iraq                             | Peru              | United Arab Emirates |
| China                    | Israel                           | Poland            | United Kingdom       |
| Colombia                 | Italy                            | Republic of Congo | Venezuela            |
| Croatia                  | Ivory Coast                      | Romania           | Vietnam              |
|                          |                                  | Russia            | Western Sahara       |

## Strategic and Seasoned Approach to Government Investigations

Building on our experience both inside the government and as defense counsel, the Special Matters team has a well-earned reputation for “excellent credibility before the agencies across a broad swathe of white-collar matters” (*Legal 500*). Recognized as “very strategic” (*Chambers USA*), we leverage this credibility and experience to deliver favorable results for clients in myriad industries and geographies.

We regularly prevail prior to litigation and without unwanted publicity. When necessary and strategically sensible, however, we also fight in court at the administrative, trial, and appellate levels. In those situations, we draw on our crisis management expertise, and we fight to win.

## Averting Future Issues

For every client, the key to avoiding future investigations and limiting possible penalties is to conduct business in a manner that is compliant with the law. To that end, we are regularly engaged to perform diagnostic compliance reviews, to advise companies in complying with monitorships and compliance-related settlement terms, and to help companies develop and implement best practices. In all scenarios, we proactively work with clients to identify methods to detect and prevent potential problems.

Two-time *Law360*  
“White Collar Practice  
Group of the Year”  
(2010, 2016)

# Representative Matters

## FINANCIAL INSTITUTIONS

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**Credit Suisse** with respect to DOJ's multi-year tax and securities investigation of the Swiss banking industry's assistance to U.S. tax evaders. Negotiated a historic global settlement on behalf of Credit Suisse; also, represented Credit Suisse in parallel investigations by the SEC, the Federal Reserve, the New York State Department of Financial Services (DFS), and the U.S. Senate Permanent Subcommittee on Investigations, and during the multi-year monitorship of the Bank that followed settlement with the DFS.

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**Bank of America** in parallel investigations by DOJ, SEC, the Internal Revenue Service (IRS), the Office of the Comptroller of the Currency (OCC), the Federal Reserve, and numerous State Attorneys General regarding allegations of bid rigging in the municipal derivatives industry. Secured conditional amnesty from criminal prosecution for the Bank and all its cooperating executives; negotiated a global regulatory resolution with SEC, IRS, OCC, the Fed, and a working group of over 20 State Attorneys General.

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**Deutsche Bank** in a multi-year SEC investigation involving credit derivatives trading, risk management, and valuation practices.

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**Wachovia** (now **Wells Fargo**) in parallel investigations by DOJ and OCC regarding Bank Secrecy Act and anti-money laundering (AML) issues from relationships with payment processors.

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A **global bank** in an investigation by DOJ, the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC), and the New York County District Attorney's Office in connection with Iranian transactions that allegedly violated the International Emergency Economic Powers Act (IEEPA) and New York state law.

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A major financial institution in connection with a DOJ civil investigation under the Financial Institutions Reform, Recovery & Enforcement Act (FIRREA), and in investigations by multiple State Attorneys General, concerning the origination and sale of residential mortgage backed securities leading up to the financial crisis.

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A **major financial institution** in a criminal investigation by a U.S. Attorney's Office and DOJ's Asset Forfeiture & Money Laundering Section, regarding anti-money laundering and other issues related to allegations of fraud by a customer.

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A **private equity firm** in a joint criminal investigation by DOJ and the Department of Housing & Urban Development (HUD) regarding financial transactions involving a real estate investment portfolio.

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An **international bank** under investigation by DOJ and the Export-Import Bank Inspector General for money laundering and wire fraud.

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An **international hedge fund** in connection with allegations by a foreign enforcement authority regarding stock manipulation and insider trading.

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**Independent legal consultant** to the review of a **global bank's** foreclosure practices ordered by the Federal Reserve and OCC.

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Numerous **non-bank financial institutions**, including a **global insurance broker**, **major hedge funds**, **registered investment advisers** and **broker-dealers**, with respect to issues ranging from anti-corruption compliance and due diligence in jurisdictions across the globe, to data privacy and security, to internal auditing and controls, to technical regulatory requirements, and other matters.

## LIFE SCIENCES & HEALTHCARE

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**Johnson & Johnson** in parallel civil, criminal, and regulatory investigations regarding promotion of the antipsychotic drug Risperdal, including settlement of False Claims Act cases brought by three different U.S. Attorneys' Offices (Boston, Philadelphia, and San Francisco) involving multiple *qui tam* relators, as well as negotiation of a Corporate Integrity Agreement with HHS OIG and resolution of consumer protection liability with a consortium of Attorneys General from over 35 states.

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**Vascular Solutions** in a groundbreaking criminal trial victory against DOJ in which a federal jury in Texas acquitted the client and its CEO on all counts. The trial stemmed from a joint FDA and DOJ criminal investigation and prosecution related to alleged off-label promotion of a company medical device.

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**Medtronic** in an industry-wide global Foreign Corrupt Practices Act (FCPA) investigation by DOJ and SEC, involving conduct in several foreign countries. Both DOJ and SEC ultimately informed the company that they would be closing their investigations without pursuing any enforcement action, charges or sanctions.

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**Shire** in a False Claims Act investigation involving multiple U.S. Attorneys' Offices, the U.S. Department of Veterans Affairs' Office of Inspector General (VA OIG), HHS OIG, and the Department of Defense's Criminal Investigative Service (DCIS) regarding alleged kickbacks and off-label marketing of a medical device.

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**Amedisys** in a series of parallel investigations by DOJ, SEC, and the Senate Committee on Finance triggered by an investigative report in the Wall Street Journal, regarding the medical necessity of nursing and therapy services provided by the company.

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**Allergan** in a civil and criminal investigation by a U.S. Attorney's Office concerning sale of Allergan's flagship product Botox® for therapeutic indications not then approved by the FDA.

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**A Fortune 500 retail pharmacy chain** as lead trial counsel in administrative proceedings before the Drug Enforcement Administration (DEA) and in related litigation.

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**A prominent laboratory services company** in civil and criminal investigations across more than half a dozen U.S. Attorneys' Offices in connection with allegations of kickbacks to providers and unnecessary and fraudulent claims for testing and other laboratory-related services.

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**A biotech company** in connection with an SEC investigation and related class and derivatives actions concerning sales of the company's securities by corporate insiders as well as disclosure and accounting issues.

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**A large multi-hospital health system** in a civil investigation by a U.S. Attorney's Office, HHS OIG, and a State Attorney General's Office regarding improper patient admissions and outlier charging practices.

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**Special Master**, by federal court appointment, in a dispute between DOJ and a **major healthcare company** in litigation under the False Claims Act.

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## ENERGY

A **major multinational corporation** in connection with an FCPA investigation into the company's operations overseas in Africa and the Middle East. K&S is also coordinating the response to multiple subpoenas and inquiries from the SEC and the U.S. Department of Justice.

An **Asian joint venture between multiple global energy companies** in an FCPA investigation arising from an anonymous email and raising complex foreign jurisdictional issues.

A **major foreign energy company** in connection with a DOJ investigation of high-profile corruption allegations involving Indonesia.

Another **foreign energy company** in internal investigations regarding both onshore and offshore procurement issues in Asia.

A **Fortune 100 energy company** in connection with a multi-company SEC investigation concerning asset impairment and related accounting and disclosure implications.

Another **Fortune 100 energy company** in an internal investigation regarding local content requirements in Africa and regarding compliance issues involving a major gas exploration project off the coast of Australia.

A **major energy company** in connection with anti-corruption due diligence issues relating to a multi-billion dollar project in Asia.

A **major energy company** in an internal investigation about allegations of fraud and improper disposition of company assets.

The **Special Committee of the Board of Directors** of an **oil services company** in an internal investigation and related communications with the SEC regarding disclosures concerning performance results for a product.

“Very strategic,” “tremendously professional in every respect,” “seamless,” and “terrific – very collaborative and politically savvy.”  
—*Chambers USA*



## OTHER INDUSTRIES

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Four different **global auto manufacturers**, over a period of several years and in multiple different matters, before national and international regulators—including the National Highway Traffic Safety Administration (NHTSA), the Environmental Protection Agency (EPA), and Transport Canada—in the highest stakes inquiries and investigations in the industry.

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**PricewaterhouseCoopers Auditores Independentes (PwC Brazil)** in investigations and litigation stemming from the historic corruption probe into its audit client, Petroleo Brasileiro SA—Petrobras.

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Other **Big Four accounting firms** in major investigations by the SEC and PCAOB concerning auditor independence, financial restatements, and related issues.

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Defense contractor **Huntington Ingalls Industries** in a False Claims Act matter and subsequent 5th Circuit appeal involving alleged misuse of congressional appropriations related to Hurricane Katrina. Prevailed in June 2015 on motion achieving dismissal of all claims and, in addition, relator's disqualification; affirmed on appeal.

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The **Audit Committee** of a **Fortune 100 technology company** in a confidential internal investigation involving revenue recognition issues relating to sales transactions.

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The **Audit Committee** of a **major analytics company** in an internal investigation and related communication and cooperation with the SEC and the Southern District of New York into more than twenty separate allegations involving accounting fraud and whistleblower retaliation.

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A **global food and transportation company** in parallel civil, criminal, and regulatory investigations by DOJ, ICE, and a State Attorney General regarding alleged immigration and worksite enforcement issues and healthcare fraud. Also, represent the company in a DOJ and OFAC investigation regarding company anti-corruption issues in West Africa and Syria.

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A **leading construction company** in a criminal investigation by a U.S. Attorney's Office and the U.S. Department of Homeland Security (DHS) into employee hiring practices and alleged immigration worksite enforcement violations.

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An **Am Law 100 law firm** and several of its partners and employees in connection with an SEC investigation concerning the activities of the firm's former client.

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## INDIVIDUALS

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**Governor Chris Christie** of New Jersey, as his lead personal counsel, in connection with the federal investigation of improper lane closures on the George Washington Bridge (i.e., “Bridgegate”) and related events.

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Football legend **Joe Paterno**, the Paterno Estate and Family, and two former assistant coaches, in the most significant college football scandal in history, helping achieve the reversal of the NCAA’s sanctions on Penn State; also, represented Estate in lawsuit against NCAA in Pennsylvania State Court.

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A **Chief Executive Officer** of a global pharmaceutical and surgical device company in connection with an internal and government investigation by a U.S. Attorney’s Office, DOJ’s National Security Division, and OFAC regarding shipments of unlicensed goods into embargoed foreign countries.

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A former **Chief Executive Officer** of a major regional hospital in connection with a multi-jurisdictional criminal and civil investigation by DOJ, HHS OIG, and a State Attorney General into allegations under the Anti-Kickback Statute.

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A **Chief Executive Officer** of an aircraft services corporation in an investigation by a U.S. Attorney’s Office and the EPA into violations of the Clean Water Act and the Resource Conservation and Recovery Act.

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A former **General Counsel** of a mutual fund complex in an SEC investigation concerning disclosure, fee, and valuation issues.

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The **Controller of Qwest** in an acquittal at trial in a highly publicized, nine-week jury trial on accounting fraud charges in Colorado federal court.

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Two **foreign heads of government**, and the family of a third, in criminal contempt proceedings and civil litigation.

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A **senior FINRA official** in connection with an SEC investigation concerning the rulemaking process for technology developments.

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Multiple **federal and state public officials** in public corruption investigations by federal authorities.

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Myriad **directors, officers, lawyers, auditors, accountants, bankers, compliance professionals, physicians, politicians**, and other **business leaders** and **high-net-worth individuals**, in investigations and crisis management scenarios similar to those above and/or concerning issues of disclosure, internal controls, securities and foreign exchange (FX) trading, benchmark manipulation, compliance procedures, anti-corruption, valuation, fees, registration, conflicts of interest, ethics, and suitability.

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“Clients are kept out of the public eye” by a team “packed with former federal prosecutors.”  
—*Global Investigations Review*

# Representative Clients

Allergan

Allianz Global Investors

Amedisys

AT&T

Bank of America

Boehringer Ingelheim  
Pharmaceuticals

Chevron

Credit Suisse

CVS Caremark

DaVita

Delta

Deutsche Bank

Eisai

Ernst & Young

Estate of Joe Paterno

FanDuel and DraftKings

Française des Jeux  
(French National Lottery)

General Motors

Governor Chris Christie of  
New Jersey

Halliburton

Huntington Ingalls  
Industries

Johnson & Johnson

Kimberly Clark

Lockheed Martin

Medtronic

Olympus

PricewaterhouseCoopers

Seaboard Corp.

Sears Holdings Corp.

Shire PLC

SunTrust Banks

UPS

Vascular Solutions

Wells Fargo



Abu Dhabi  
Atlanta  
Austin  
Charlotte  
Chicago  
Dubai  
Frankfurt  
Geneva  
Houston  
London  
Los Angeles  
Moscow  
New York  
Paris  
Riyadh  
San Francisco  
Silicon Valley  
Singapore  
Tokyo  
Washington, D.C.