



# Daniel J. Horwitz

## Partner

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Daniel J. Horwitz is the Chair of the Firm's Litigation Department and White-Collar Defense and Investigation Practice. He focuses his practice on the defense of individuals and companies in white-collar criminal and regulatory enforcement investigations, as well as in complex commercial lawsuits and arbitrations. He routinely handles matters before federal and state prosecutors and regulatory agencies, including the U.S. Attorneys for the Southern and Eastern Districts of New York, the Securities and Exchange Commission, FINRA, the Manhattan District Attorney and the New York Attorney General. He has also led numerous investigations on behalf of corporations, audit committees, special litigation committees and special board committees.

Specifically, Mr. Horwitz has represented clients in connection with allegations of securities fraud, corporate accounting fraud, insider trading, Foreign Corrupt Practices Act violations, tax fraud, construction industry fraud, money laundering, public corruption, and antitrust violations.

Prior to joining McLaughlin and Stern, Mr. Horwitz was a partner in the New York office of an AMLaw 100 firm and a boutique litigation firm. Mr. Horwitz was also an Assistant District Attorney in the Manhattan District Attorney's Office, where he served in the Frauds Bureau, investigating and prosecuting complex white-collar crimes, including securities, procurement and tax fraud. He is an accomplished trial lawyer, having tried many complex cases in both federal and state courts.

In addition to his law practice, Mr. Horwitz is a Member of the New York State Judicial Screening Committee and serves on the Port Authority of New York and New Jersey's Board of Commissioners. Mr. Horwitz previously served on the New York State Joint Commission on Public Ethics, where he was the Chair from 2013 until 2016. Mr. Horwitz also served on the Transition Team for Manhattan District Attorney Alvin Bragg, where he was a member of the subcommittee on the Office's Investigation Division.

Mr. Horwitz began his legal career as a law clerk to the Honorable John T. Nixon in the United States District Court for the Middle District of Tennessee (Nashville). Prior to his legal career, Mr. Horwitz served as Legislative Director and Legislative Assistant to Congressman Thomas J. Downey from 1982 to 1990.

He has been named a Top 100 New York Metro Attorney by New York Super Lawyers since 2012, been named as a Super Lawyer since 2009 and has been recognized since 2012 by Best Lawyers in America in the area of White-Collar Criminal Defense.

### ***Recent Representative Matters***

#### **White Collar Defense**

- A prominent regional subsidiary of a NYSE-listed construction company in parallel investigations by the United States Attorney for the Eastern District of New York and city, state and federal regulators over allegations of M/WDBE fraud that resulted in no criminal charges against the company, its executives or employees.
- A NASDAQ-listed multinational telecommunications company in connection with investigations by and settlements with the Department of Justice and Securities and Exchange Commission over FCPA violations, following an extensive internal investigation.
- A NYSE-listed energy company in connection with an internal investigation and investigations by the Manhattan District Attorney, New York City Department of Investigation and New York City Business Integrity Commission into allegations of fraud in the heating oil industry, resulting in no charges being filed against the Company or its executives.
- A specialty sub-contractor subsidiary of a multi-national corporation in parallel investigations by the U.S. Attorney for the Eastern District of New York and city, state and federal regulators over allegations of M/WBDE and payroll tax fraud.
- A prominent regional construction company in connection with an investigation and prosecution by the Manhattan District Attorney over payroll tax fraud.
- Won an outright acquittal of all charges against an executive of a large national construction company brought by the Manhattan District Attorney after a 7-month trial over allegations arising from a crane accident at a high-rise construction project.
- Currently representing a former lawyer in the New York State Court system in a public corruption case brought by the Manhattan District Attorney.
- A specialty construction subcontractor in connection with parallel investigations by Manhattan District Attorney and city, state and federal regulators over allegations of M/WBE fraud, resulting in a non-criminal settlement with the authorities.

- A multi-national airline in connection with an investigation by the Queens District Attorney over pet safety issues, resulting in no charges against the airline or any airline personnel.
- A prominent South American soccer executive in the “FIFA” indictment brought by the United States Attorney for the Eastern District of New York.
- Swiss bank executives in connection with a DOJ indictment relating to an alleged tax evasion scheme involving bank accounts in “tax haven” jurisdictions.
- An insurance brokerage executive in connection with an investigation by the U.S. Attorney for the Southern District of New York into STOLI life insurance products. No charges filed against client.
- Served as co-counsel in United States v. Bernard Madoff in the U.S. District Court for the Southern District of New York.
- A former Jet Blue flight attendant in connection with criminal charges in Queens, New York.
- A late-night talk show host in connection with a black-mail investigation by the Manhattan District Attorney.
- Several New York City construction companies and executives in connection with investigations by the Manhattan District Attorney and New York State Department of Taxation and Finance into allegations of tax fraud related to payroll taxes resulting in no charges filed against company executives or employees.
- The New York branch of a South American bank over money-laundering allegations by the Manhattan District Attorney that resulted in no charges being brought against client.

## **Regulatory Matters**

- Appointed Independent Integrity Monitor by a New York City agency over a trucking company performing work on government contracts.
- Appointed by New York State as a neutral investigator to investigate allegations of strike-sabotage during a long-term strike by union members at a large industrial company.
- Counsel to the Audit Committee of a publicly traded manufacturing company in connection with an independent internal investigation related to the company’s books and records and led team of accountants in rectifying Company’s publicly disclosed material weakness.
- Appointed as an independent integrity assessor by a multi-national construction company to review and assess compliance efforts and protocols of the company’s subcontractors.
- Won outright dismissal of trading ahead, fraud and perjury charges by FINRA against the branch manager of a broker-dealer.
- Currently representing former CEO of publicly listed telecommunications software manufacturer/distributor in SEC investigation related to revenue recognition issues.
- Represented a business executive sued by the SEC over allegations of intentional fraud in connection with investments in the resale of sports and entertainment tickets, resulting in a settlement for simple negligence with no admission of liability.
- Represented a prominent regional law firm specializing in housing litigation in connection with a False Claims Act lawsuit brought by the U.S. Attorney for the Southern District of New York and a relator, resulting in a settlement with substantially mitigated damages and limited admissions of liability.
- Successfully overturned Federal Transportation Administration and Rockland County suspension and debarment orders against a regional transportation company, allowing the company to remain in business.

- Represented a web-based medical services network and its CEO in connection with an SEC investigation over allegations of “round trip” accounting fraud by the SEC resulting in no charges against the company or its CEO.
- Represented a small-cap auditing firm and its President in connection with SEC professional standard investigations over accounting fraud allegations.
- Represented several executives at multinational banks in connection with investigations by the SEC into subprime related fraud and trading in the CDS and CDO markets.
- Successfully negotiated a settlement on behalf of a NASDAQ-listed telecommunications company in connection with an investigation by the New York State Attorney General over allegations concerning internet and wireless phone service.
- Obtained a nuisance-value settlement on behalf of a multi-national music recording and publishing corporation in connection with an audit by the New York State Comptroller.
- Represented a Fortune 50 retail company in connection with an investigation by the New York State Attorney General over allegations of advertising fraud that resulted in a private letter settlement.

### **Complex Civil Litigation**

- Won dismissal of a False Claims Act lawsuit against a multi-national development company over allegations of overbilling on development and construction projects by multiple defendants.
- Won dismissal of allegations of fraud and undue influence against beneficiary/executrix in multi-million dollar estate before New York County Surrogates Court and successfully argued for affirmation by the Appellate Division, First Department.
- Represented a fund-of-funds in connection with civil litigation in state trial and appellate courts over the valuation of interests in a complex real estate investment.
- Represented the Special Litigation Committee of the Board of Directors of a multinational telecommunications company in derivative lawsuits in federal and state courts over allegations of stock option backdating and accounting fraud resulting in settlement of derivative action.
- Obtained dismissal of allegations in New York State court against multi-national bank concerning homeowner lending
- Successfully represented several related trusts in connection with a claw back investigation and related litigation by an SEC appointed receiver in Ponzi-scheme matter.
- Won outright dismissals in Federal and New York State courts and at arbitration of fraud claims against a vice-president of a Swiss bank.
- Won a judgement at a AAA arbitration on behalf of an investment banking firm over transaction fees.

### **Pro Bono Litigation**

- Represented two men wrongfully convicted of murder in 1992 in hearings to overturn their convictions. Won a hearing that resulted in the conviction being vacated and charges dropped for one client and won a new trial for the second, at which the client was acquitted of all charges. Both men were freed after spending 14 years in jail for crimes they never committed.

# News & Press

- Daniel Horwitz on Eric Trump has his moment in the spotlight in NY fraud probe
- Daniel Horwitz on the case against Trump's company
- Daniel Horwitz on Trump Organization, CFO Allen Weisselberg Charged with Tax Crimes
- Daniel Horwitz on the legal issues possibly facing the Trump Organization
- Daniel Horwitz Appeared on Law & Crime Network Discussing COVID-19: Love, Marriage & Fraud
- Daniel J. Horwitz Selected to 2019 Top 100 Lawyers in the NY Metro Area

# Education

- American University Washington College of Law (J.D., Cum Laude, 1990)
- Columbia College, Columbia University (B.A., 1982)

# Bar Admissions

- New York
- United States Court of Appeals for the Second Circuit
- United States District Courts for the Southern and Eastern Districts of New York

# Memberships

- New York Council of Defense Lawyers (Member of the Board of Directors 2010-2012)
- New York City Bar Association, Member (Criminal Advocacy Committee (member); previously served as Chair of Criminal Advocacy from 2006-2008. Have served on Council for Criminal Justice, Committees on Criminal Advocacy and Public Ethics.)
- Chair of the American Bar Association Business Law Section White Collar Crime Committee
- American Bar Association, Litigation Business Law, White Collar and Securities Sections, Member

- New York State Bar Association, Member
- Federal Bar Council, Member
- Morgenthau-Vance Alumni Group, Founding Member

## Courts

- U.S. Court of Appeals, Second Circuit
- U.S. District Court, Eastern District of New York
- U.S. District Court, Southern District of New York

## Practice Areas

- Business Litigation
- Litigation
- White Collar Defense and Investigations
- Maritime