

CAPABILITY STATEMENT

WHITE COLLAR CRIMINAL DEFENSE

When the client's future is on the line in a criminal case, access to information and admissible evidence can mean the difference between conviction and acquittal.

As the premier investigative resource for white collar criminal defense practitioners, we work collaboratively and creatively with counsel from the pre-indictment stage through the end of trial.

In connection with white collar criminal matters, our investigators:

- Conduct background investigations to impeach the credibility of adversarial witnesses
- Collect evidence and adduce facts in support of defense motions
- Identify, locate, and interview potential witnesses
- Interview confidential sources to gather background information when public records are unavailable, unhelpful, or non-existent
- Trace and locate assets
- Test the government's theory to see if it is supported by information in the public record or by information obtained through confidential sources
- Posit alternative hypotheses to counter the government's theory of prosecution
- Provide material for plea negotiation and cross-examination

In addition to providing these services, we are experts in identifying undisclosed links between subjects and witnesses, investigating credentials of expert witnesses, supporting counsel and jury consultants in jury selection

Our Services

With Nardello & Co. as your best kept secret, we've got you covered with worldwide capabilities working in your best interest:

- Due Diligence
 - Third-Party Agent & Intermediaries
 - Board & C-Suite Vetting
- Anti-Corruption & Fraud Investigations
 - Foreign Corrupt Practices Act
 - UK Bribery Act Investigation
 - Fraud Investigation Services
 - Forensic Accounting Services
- Litigation & Arbitration Support
 - White Collar Criminal Defense
 - Civil Litigation Support
 - Arbitration Support
- Asset Tracing
- Activist Defense
- Political Risk & Strategic Intelligence
- Digital Investigations & Cyber Defense
- Monitorships & Independent Investigations
- Compliance

research, retrieving and analyzing data files using computer forensic methods, and conducting forensic accounting reviews of financial records.

SELECT WHITE COLLAR CRIMINAL DEFENSE EXPERIENCE



Case Study | **Hired Gun Backfires**

Nardello & Co. assisted counsel in the defense of a financial institution employee charged for his alleged involvement in a tax evasion and tax fraud scheme. We investigated the Government's expert witness, who provided testimony regarding the impropriety of the tax fraud. Although this witness had provided expert testimony in numerous cases, his background had never been challenged. A review of US corporate records revealed that the expert's former business partner was the personal lawyer for, and partner of, an infamous fugitive wanted for tax evasion. Examination of media and corporate records in the Cayman Islands revealed that the expert served on the boards of numerous investment funds incorporated in the Caymans by a Cayman law firm known for assisting foreigners in setting up companies to shelter wealth from tax authorities. This information established that the Government witness on tax matters simultaneously partnered with individuals and companies that were associated with tax evasion, supporting the defense's claim that the expert was merely a hired gun. The defendant was acquitted of all charges.



Case Study | **FCPA Violations in Azerbaijan**

Nardello & Co. was retained by a US law firm to assist in the criminal defense of AIG fund manager David Pinkerton who was indicted for alleged FCPA violations relating to the privatization of Azerbaijan's national oil company (*US v. Kozeny, et al.*). As the government's case relied heavily on information provided by a cooperating witness, we investigated the witness in various locations including the US, Turkey, Serbia, Cyprus, Russia, Azerbaijan, and Australia. Our investigation revealed that the witness had engaged in wrongful activity both historically and at the time he entered into his cooperation agreement. We also conducted interviews and reviewed relevant records in order to establish alternative theories for the cooperating witness's actions that suggested that his role in the scheme was likely much larger than previously known. As the government's case as to Mr. Pinkerton also relied on a conscious avoidance theory (*i.e.*, he must have known of illegal payments because objective due diligence would have led him to walk away from the investment), Nardello & Co. conducted historical "snapshot" due diligence to show that, in fact, at the time the investment was made, the US government was actively encouraging investment in Azerbaijan and due diligence would have provided ample reason for the client to proceed with the transaction. Using Nardello & Co.'s findings, the law firm was able to convince the Government to dismiss its case three years after their client was indicted.



Case Study | **Severe Penalty for Missing a Meeting**

When an employee of a multinational company was accused of negligence that resulted in a death, Nardello & Co. was retained to investigate the underlying circumstances. The employee's presence at a meeting where the allegedly negligent condition was discussed among management was an important piece of the government's evidence. Nardello & Co. was asked to find and interview witnesses who had knowledge of the meeting. The government provided defense counsel with the names of potential witnesses, but most of the names were common and the government did not provide addresses or additional identifying information. Nevertheless, our investigators were able to identify and locate former employees, including one who emphatically stated that government agents and prosecutors had threatened him when he provided them with information that was not in their favor. This individual provided compelling testimony at trial, including testimony about the government's misconduct, which helped defense counsel obtain an acquittal of all charges.

WHAT SETS US APART

Nardello & Co.'s adherence to core values has led clients to retain us time and again on matters of the utmost importance and sensitivity. Our relationships are built on:

- **Integrity.** Acting ethically and legally is of paramount importance to us. We respect the laws of the countries and the jurisdictions in which we work. We regard our clients' confidences as sacrosanct and we rigorously screen for conflicts.
- **Analysis. Creativity. Thoroughness.** We don't believe in menu-driven investigations or a democracy of facts. Our investigations are exhaustive but focused. We are adept at teasing out inferences, providing corroboration, and separating "information" from evidence.
- **Responsiveness. Hands-on management.** We focus on our clients' objectives and tailor our investigative strategies accordingly. There are no layers between the professionals who do the work and the clients we serve.
- **Client focus.** We communicate with our clients clearly, succinctly, and in real time. We respect budgets and deadlines.
- **Independence. Collaboration.** We are independently owned and answer only to our clients—not to investors, not to shareholders. Instead of competing, our offices collaborate to provide our clients with seamless service.

No parachutes needed

We're already on the ground with in-country resources worldwide. We speak the language, we're on top of the politics, we understand the regulatory environment, and we know the key players.

About our firm

Nardello & Co. is a global investigations firm whose experienced professionals handle a broad range of issues including due diligence, anti-corruption & fraud investigations, civil and white collar criminal litigation and arbitration support, asset tracing, activist defense, political risk and strategic intelligence, digital investigations and cyber defense, monitorships and independent investigations, and compliance.

Our clients include the world's leading law firms and financial institutions, Fortune 500 and FTSE 100 companies, high-net-worth individuals and family offices, governments, NGOs, sports organizations, and academic institutions.

With offices in New York, London, Washington DC, Hong Kong, Tokyo, Milan, and Dubai, Nardello & Co. maintains a professional staff that includes former US federal prosecutors, US and international lawyers, former law enforcement personnel and intelligence operatives, licensed investigators, research analysts, former journalists, financial crime specialists, forensic accountants, and computer forensic experts.

Contact

Daniel Nardello

Chairman & Chief Executive Officer

dnardello@nardelloandco.com

+1 212 537 5300

