



# Matthew L. Elkin

Member

New York

melkin@cozen.com | (212) 453-3786

Matthew focuses his practice on complex commercial litigation, including securities, accountants' liability, financial services, intellectual property, and contract and business torts. He also represents public companies, broker-dealers, directors and officers, and other individuals in connection with investigations and enforcement actions brought by the SEC, FINRA, Department of Justice, and New York Attorney General's Office.

Matt previously practiced at an Am Law 200 firm representing accounting firms and related professionals in all aspects of their business. He was involved with malpractice litigation, government investigations, AICPA and state ethics proceedings, risk management, and practice and partnership issues.

Matt is a *cum laude* graduate of the Benjamin N. Cardozo School of Law, where he was elected to the Order of the Coif and awarded the Jacob Burns Medal. Prior to practicing law, he provided accounting litigation support and regulatory and compliance services as a senior associate at a Big Four accounting firm.

## Experience

Currently representing employees/former employees of major international financial institution in ongoing SEC, DOJ, and FINRA investigations into market manipulation, sales and trading practices, and potential violations of the Foreign Corrupt Practices Act.

Currently representing real estate developer and its related investment funds in multiple securities fraud lawsuits (S.D.N.Y., N.D.N.Y.).

Conducted internal investigation for publicly traded company into potential violations of company policy by former CEO and impact on financial statements.

Represented seller of food distribution company in earn-out dispute with publicly traded company.

Lead counsel representing petitioner in Article 78 proceeding against New York State agency (Sup. Ct. NY). Agency reversed its adverse action as part of settlement and enacted new policies and procedures as a result of the litigation.

Represented regional accounting firm against allegations of audit and tax malpractice involving complex issues of revenue recognition in the software industry and post-closing working capital adjustment (AAA and MA Sup. Ct.). Case settled after three days of arbitration hearing. (Prior firm).

Obtained dismissals in parallel securities and bankruptcy liquidation trust litigations for accounting firm arising out of alleged accounting fraud perpetrated by officers of Chinese company that was publicly traded on NASDAQ (D. Nev.). (Prior firm).

Obtained dismissal for accounting firm in securities fraud action (E.D.N.Y.). (Prior firm).

Represented property owner against allegations of breach of contract and breach of fiduciary duty by his former business partner in N.Y. State Supreme Court, Commercial Division bench trial (Sup. Ct.

## Practice Areas

- Securities Litigation & SEC Enforcement
- Financial Services
- Professional Liability
- White Collar Defense & Investigations
- Commercial Litigation

## Education

- Benjamin N. Cardozo School of Law, Yeshiva University, J.D., *cum laude*, 2010
- University of Michigan, B.A., 2007

## Bar Admissions

- New York
- New Jersey

## Court Admissions

- U.S. District Court -- Southern District of New York
- U.S. District Court -- Eastern District of New York

Matthew L. Elkin

melkin@cozen.com

P: (212) 453-3786 | F: (917) 521-5869

©2019 Cozen O'Connor. All rights reserved.



Nassau). Case settled after two days of trial. (Prior firm).

Secured a favorable settlement on behalf of the lender of a mortgage loan in a multimillion-dollar suit alleging master servicer and special servicer breaches.

**Matthew L. Elkin**  
melkin@cozen.com  
P: (212) 453-3786 | F: (917) 521-5869

©2019 Cozen O'Connor. All rights reserved.

