

# Joseph Dever Quoted in Bloomberg

**Thursday, May 24, 2012**

Joseph Dever, a member of Cozen Connor's Commercial Litigation Department, discusses the conclusion of the SEC's investigation into potential fraud at Lehman Brothers in a Bloomberg article entitled "SEC Staff Ends Probe of Lehman Without Finding Fraud." Dever observed, "The SEC would have to prove that the accounting wasn't correct under GAAP, and sometimes that's subjective. When you have a subjective analysis like that, it's hard to prove to a judge or jury that they intentionally got the numbers wrong."

To read the article, click [here](#).



**Joseph Dever**  
Member

jdever@cozen.com  
Phone (212) 453-3916  
Fax (917) 521-5875