



*United States Attorney
Southern District of New York*

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**FORMER LAW FIRM PARTNER SENTENCED TO FIFTEEN MONTHS
IN PRISON FOR STEALING HUNDREDS OF THOUSANDS
OF DOLLARS FROM CLIENTS AND FIRM**

LEV L. DASSIN, the Acting United States Attorney for the Southern District of New York, today announced that SAMUEL A. FISHMAN, a former partner at the law firm of Latham & Watkins ("Latham") in Manhattan, was sentenced by United States District Judge VICTOR MARRERO to fifteen months in prison and a \$10,000 fine. FISHMAN, age 51, of Fairlawn, New Jersey, had pleaded guilty to a multi-year scheme to defraud the firm and its clients out of hundreds of thousands of dollars.

During the sentencing proceeding, Judge MARRERO said FISHMAN was "not just an ordinary citizen or offender, but was an officer of the Court." Judge MARRERO added that FISHMAN "betrayed by extensive criminal conduct" the oath he took.

According to the Information to which FISHMAN pleaded guilty and statements made during his March 2008 guilty plea proceeding:

FISHMAN was a partner at Latham from at least 1993 to 2005, based in its New York offices. As part of his duties, FISHMAN was responsible for supervising and approving client invoices on matters for which he was the designated billing partner. In that capacity, FISHMAN caused, in aggregate, hundreds of thousands of dollars in fraudulent expenses to be billed to his clients. To carry out his scheme, FISHMAN intentionally mischaracterized some non-reimbursable costs (such as local meals and parking) as other, reimbursable expenses (such as photocopying and express mail), and inflated other, otherwise legitimate expenses. When Latham discovered FISHMAN's scheme, it reimbursed to its clients hundreds of thousands of dollars that had been fraudulently charged.

FISHMAN also defrauded Latham by obtaining reimbursement from the firm for personal expenses (such as hotel bills) by falsely claiming that they were business expenses.

Mr. DASSIN praised the work of the United States Postal Inspection Service in the investigation of this case.

This case is being prosecuted by the Major Crimes Unit of the U.S. Attorney's Office. Assistant United States Attorney SARAH LAI is in charge of the prosecution.

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