



Tiffany Rowe

Senior Associate

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Practice Areas

- White Collar, Investigations, Securities Litigation & Compliance

Education

- J.D., The Catholic University of America, 2010, summa cum laude
- B.A., The George Washington University, 2002, cum laude

Memberships

- Co-Chair, Professional Liability Litigation Committee of the ABA
- Co-Chair, Accountants' Liability Subcommittee of the ABA Professional Liability Litigation Committee (2017 - 2018, 2018 - 2019)

Tiffany Rowe represents clients in government and internal investigations, securities litigation and enforcement actions and auditor liability issues.

A senior litigator with significant trial experience, Tiffany's practice focuses on accountant and auditor liability, securities litigation and corporate litigation matters. Tiffany also has extensive experience in federal and state securities litigation, regulatory inquiries including SEC and PCAOB investigations, and DOJ investigations.

Tiffany has gained her experience through more than a decade of representing large accounting firms, individual accountants, and issuers in complex securities litigation, groundbreaking government investigations involving federal securities laws, and other regulatory examinations. Her strong advocacy skills have returned successful outcomes for individuals, audit firms, and public issuers.

Prior to joining Orrick, Tiffany was an associate at two other global AmLaw 100 law firms. Additionally, she spent six years in the General Counsel's Office of Ernst & Young LLP as a legal assistant and law clerk.

Tiffany received her J.D, summa cum laude and first in class, from the Catholic University of America, Columbus School of Law.

Representative Engagements

- Represented Big Four accounting firm in successful jury trial, in state action alleging negligent misrepresentation and violations of state Blue Sky laws stemming from audit work for funds that invested with Bernard L. Madoff.
- Represented Big Four accounting firm tax partner in SEC investigation of international tax contingency accounting at one of the largest multinational oil and natural gas service companies.
- Represented Big Four accounting firm in PCAOB investigation and enforcement action pertaining to audit of pharmaceutical company's accounting for product return contingencies.
- Second Circuit affirmance of motion to dismiss Big Four accounting firm regarding federal securities fraud and negligence brought by investors in funds that were part of the Madoff Ponzi scheme.
- Favorable resolution and settlement of Wells notice on behalf of former CEO of public corporation arising from allegations of fraudulent accounting at Chinese subsidiaries.
- Favorable mediation resolution for insurance company and sole shareholder regarding tax refund claim for over payment of \$160

million of federal taxes.

- Favorable resolution of SEC civil action and settlement of parallel DOJ criminal action against individual pertaining to government employment-mandated disclosures regarding options and derivatives trading on behalf of the individual, friends, and family.

Publications

- Co-Author, “Supreme Court Upholds but Limits the SEC’s Imposition of Disgorgement of Unjust Enrichment,” *JD Supra* (June 28, 2020)
- Reverse Immunity: Rebalancing the Scales of Justice or Defense Attorney Pipe Dream?, *New York Law Journal* (January 10, 2020)
- 1933 Act Claims Can Stay in State Court, Unanimous Supreme Court Says, *American Bar Association* (April 19, 2018)

Speeches and Programs

- Co presenter, “Orrick and KPMG COVID 19 Briefing and Conversation: How to Navigate Financial Reporting in an Uncertain Environment”, April 17, 2020
- ABA Roundtable Regulators Unveil Current Independence Risks Facing Accountants and Auditors Around the Globe: Avoiding Domestic Trouble and Foreign Headaches, *ABA Professional Liability Litigation Subcommittee*, October 22, 2018

Admissions

- District of Columbia
- New York
- New Jersey