



## Christopher M. Ferguson

### Partner



New York City

T: 212.808.8100 F: 212.808.8108



[cferguson@kostelanetz.com](mailto:cferguson@kostelanetz.com)

## Biography

Christopher M. Ferguson is an experienced litigator who concentrates his practice on white-collar criminal defense as well as civil and criminal tax controversies and other regulatory enforcement matters. Chris also has extensive experience handling complex civil litigation and internal investigations.

Chris represents clients in both federal and state courts, as well as before governmental agencies and other regulatory bodies, including the U.S. Department of Justice, the Internal Revenue Service, the Securities and Exchange Commission, FINRA, the New York Attorney General's Office, the U.S. Department of Labor, the New York City Department of Investigations and the Manhattan District Attorney's Office. He has defended clients in federal and state investigations and prosecutions involving allegations of tax fraud, securities fraud, anti-trust violations (bid rigging and price fixing), Bank Secrecy Act violations, mail and wire fraud, CARES Act fraud, prevailing wage fraud, theft of government services, fraud related to state and local Minority and Women Business Enterprise ("MWBE") programs, and other violations of federal and state law.

In his civil practice, Chris has represented both plaintiffs and defendants in a variety of complex commercial matters, including wage and hour class actions, tax shelter litigations, government procurement matters and commercial litigations involving breach of contract, breach of fiduciary duty, fraudulent conveyances, civil fraud, civil RICO, civil forfeiture and similar claims.

Chris also conducts internal investigations for institutional clients whose officers and/or employees have been suspected or accused of wrongdoing.

Chris received his B.A., *magna cum laude*, from Boston College and his J.D. from New York University School of Law. Prior to joining Kostelanetz LLP, he served as a law clerk to the Honorable Jay C. Waldman of the United States District Court for the Eastern District of Pennsylvania, and was associated with the law firm of Dewey Ballantine, LLP, where he practiced in the areas of complex commercial, antitrust, and bankruptcy litigation.

Chris is recognized in Best Lawyers and Super Lawyers, and he is a member of the New York Council of Criminal Defense Lawyers. He is also the former Secretary of the Criminal Law Committee of the Bar Association of the City of New York and has published and spoken extensively in the areas of white collar criminal and civil and criminal tax controversies.

## Education

- Boston College, B.A. (1994), *magna cum laude*
- New York University School of Law, J.D. (1999)

## Bar Admissions

- New York State, 2000
- U.S.D.C. Southern District of New York, 2001
- U.S.D.C. Eastern District of New York, 2001

## Bar Committees

- Member, Criminal Law Committee, New York City Bar Association, 2010

## Awards and Recognition

- Super Lawyers (2021-2022)
- Best Lawyers (2024)

## Representative Matters

- Representation of publishing company and its CEO in criminal tax investigation.
- Representation of business owners accused of CARES Act fraud.
- Representation of principal of major cryptocurrency trading platform with respect to tax and regulatory reporting issues incidental to a government investigation.
- Representation of former managing director at large investment banking firm in criminal tax investigation.

- Representation of CPA at major accounting firm in connection with state investigation into unlawfully obtaining tax credits through a fraudulent scheme.
- Represented foreign currency trader in criminal antitrust investigation into bid rigging and other anti-competitive behavior in foreign currency markets; persuaded Department of Justice Antitrust Division not to charge client.
- Represented minority owner of electrical subcontractor in investigation by U.S. Attorney's office into alleged scheme to defraud New York City; persuaded U.S. Attorney's Office not to charge client.
- Representation of multiple clients accused of holding undisclosed offshore financial accounts.
- Representation of Chief Financial Officer of public company in coordinated DOJ and SEC investigation into alleged material misstatements and omissions in public filings related to the award of a government contract. Achieved negligence-based settlement.
- Representation of employee of bidding agent in multi-jurisdictional Department of Justice bid rigging investigation into the municipal derivatives industry; persuaded government not to bring charges.
- Representation of registered representative at major investment bank in coordinated multi-agency investigation into mutual fund market timing; persuaded Department of Justice and SEC not to bring charges.
- Representation of target of investigation into tax evasion and Bank Secrecy Act violations in connection with foreign bank accounts; persuaded government not to bring charges.
- Representation of executive at major New York City electrical contracting company in investigation into MWBE fraud and tax fraud; client was not charged.
- Representation of multiple taxpayers in tax shelter litigations in various federal district courts and tax court.
- Representation of taxpayers in IRS audits involving various tax issues.
- Representation of insurance company in multi-jurisdictional litigation with an insurance conglomerate involving claims of fraud and breach of contract.
- Representation of principal of one of the largest Chinese food distributors on the East Coast in investigation of Bank Secrecy Act violations by United States Attorney's Office; persuaded government not to bring charges.
- Representation of holders of foreign bank accounts in connection with voluntary disclosures before the Internal Revenue Service.
- Representation of individual accused of engaging in mail and wire fraud by defrauding New York City in credit card scam; obtained sentence of two weeks where minimum recommended sentence under the United States Sentencing Guidelines was one year.
- Representation of owner of construction company in Department of Justice prosecution for structuring offenses; obtained non-incarceration sentence following guilty plea.
- Successfully persuaded Office of IRS Appeals to fully abate fraud penalties assessed against hedge fund manager.
- Represented executive in fraudulent conveyance action brought by receiver seeking to claw back millions in compensation received by executive over several years; secured dismissal of the action.
- Representation of large New York City affordable housing developer in U.S. Department of Labor prevailing wage investigation and related civil wage and hour class action.
- Representation of large regional moving company in payroll tax investigation and wage and hour class action.
- Representation of former partner in hedge fund in ownership dispute involving claims of fraud and breach of fiduciary duty.
- Representation of owner of New York City parking garages in shareholder dispute.
- Representation of New York golf course in various contract disputes.
- Persuaded United States Attorney's Office not to bring charges against chief executive of private company for tax evasion.
- Conducted internal investigation of not-for-profit affordable housing developer with respect to suspected embezzlement by an employee. Obtained evidence of embezzlement that formed basis of employee's termination and subsequent prosecution by the Manhattan District Attorney's Office. Recommended improvements to client's internal policies and procedures aimed at preventing and detecting theft, waste, fraud and abuse.