

# Litigation and Dispute Resolution

Litigation and disputes are a constant and increasingly costly risk for many companies. This is especially true for companies involved in complex and dynamic business situations within highly regulated industries, where traditional business disputes are compounded by a wide variety of regulatory requirements and compliance issues.

## REPRESENTATIVE ENGAGEMENTS AND SERVICES

- Accounting Irregularities and SEC Issues
- Antitrust
- Assessment of Company Viability
- Asset Identification and Recovery
- Bankruptcy and Reorganization Services
- Cause of Company Failure or Distress
- Class Action Lawsuits
- Computer Forensics
- Contract Disputes and Analysis
- Damages and Lost Profits
- Disclosure Statements
- Early Case Assessment and Risk Analysis
- Forensic Accounting
- Fraud Investigation and Analysis
- Fraudulent Transfers
- GAAS and GAAP Standards
- Impact of Government Regulations
- Industry Best Practices
- Insurance Claims
- Insurance Premium Bid Rigging
- Liability Reserve Analysis
- Life and Annuity Disputes
- Mergers and Acquisitions Support
- Patent, Trademark and Copyright Infringement
- Post-Acquisition Adjustments
- Price Fixing
- Professional Liability
- Regulatory Reporting, Pricing Disputes
- Reinsurance Arbitration and Litigation Support

## MEETING THE CHALLENGES – THE FTI CONSULTING DIFFERENCE

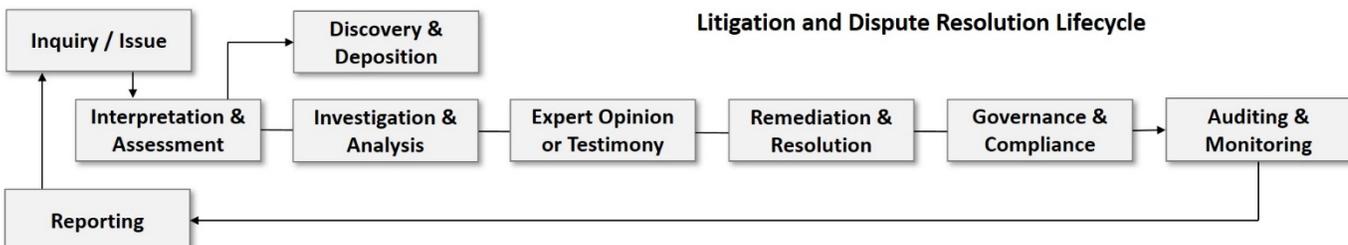
Since its founding, FTI Consulting has been a global leader in providing independent advisory and consulting services in support of the litigation needs of insurance industry clients. We have a proven record of success in providing services across the full litigation and dispute resolution lifecycle; supporting the needs of life, health and property-casualty insurers, reinsurers, captives, brokers, investors, regulators, corporations and their legal and business advisors.

In collaboration with client legal advisers and the deep cross-industry resources within FTI Consulting, our consultants and actuaries have helped resolve some of the industry's most high-profile insurance-related disputes, including those related to contracts, policy coverage, pricing, rating, underwriting, model structure and assumptions, and claims liability

Our professionals include ARIAS Certified Reinsurance Arbitrators; former property and casualty and life and health executives with multidisciplinary insurance and reinsurance expertise, board and committee positions, and executive and line management in roles covering actuarial, claims, financial, accounting, auditing, underwriting, product development, risk management, reserving and IT operations.

### Full Lifecycle Support

From initial matter interpretation and early case assessment to settlement negotiations, arbitration or trial and post settlement compliance and monitoring, we use proven methodologies to analyze financial records and business conduct. We assist counsel in determining causes of action and potential recoveries, assist in developing and responding to interrogatories and other discovery requests, preparing witnesses, critique of opposing expert analyses, issuing reports, and offering financial advice in the settlement process.



## SELECTED CASE SUMMARIES

- **Damage allegation due to fraud and deceit affecting a subsidiary of a leading international insurance company in connection with a failed stock purchase** – We calculated the damages suffered by the company from not completing the purchase, determined the company's ability to fund the acquisition, and identified deficiencies with the issues raised by the defendant's expert.
- **Arbitration disputing the methodology used to calculate the retrocessional recoveries arising from the events of September 11, 2001** – We examined the accounting and related disclosures in the financial statements and prepared a rebuttal report.
- **Audit committee investigation of potential fraud in the claims department and impact on loss reserves** – We investigated fraud allegations, identifying and analyzing significant data; created a data-analysis framework to categorize and analyze data contained in numerous systems and in various incompatible formats; analyzed reserve accounting and suggested modifications; and provided an actuarial expert to analyze reserves.
- **State receivership action regarding the liquidation of an insurance carrier and allegations of improper auditing** – We provided research and guidance to counsel on insurance accounting and auditing issues; identified significant deficiencies in both assumptions and data used by the plaintiff's expert; calculated and substantiated significantly different financials; participated in deposition strategy and preparation; and provided an expert report.

### Expert Testimony

Our Insurance practice professionals have in-the-courtroom experience in accounting, finance, economics, valuation, computer forensics, and fraud investigation. Our team includes individuals with doctorates in economics, restructuring and insolvency accountants, Certified Public Accountants, Chartered Financial Analysts, Certified Fraud Examiners, Certified Valuation Analysts, Accredited Senior Appraisers, and Arias Certified Arbitrators. We have testified on behalf of both plaintiffs and defendants in federal and state proceedings, before arbitration panels and administrative agencies.

### Investigation and Analysis

We conduct a broad range of discreet local and cross-border investigations, including financial fraud, bribery and corruption involving money laundering, embezzlement, theft, contract forgery, accounting malpractice, insurance claims, and valuations of mergers, acquisitions or bankruptcies. We are experienced in forensic accounting, financial and securities regulation non-compliance, relationship tracking, electronic manipulation, e-discovery, and risk assessment and management. In addition, our certified fraud examiners and other professionals are thoroughly familiar with regulations such as UK Bribery Act and the Foreign Corrupt Practices Act.

### E-Discovery

FTI Consulting has been recognized by Gartner Research as a "Leader" for its award-winning Ringtail® software and its Acuity™ managed review service and predictive discovery solution. Our tools and methodologies help clients streamline the full lifecycle e-discovery process, providing a single point of e-discovery accountability. In addition, our services include e-discovery policy and procedure development, data mapping, systems overview documents, cost and burden analysis, discovery strategy development, new IT solutions, and data integration.

### Post Settlement Services

Our Insurance practice team is often called upon by clients, judges, arbitrators, regulators and counsel to provide post settlement services, such as assisting with remediation and resolution of problem situations, establishing governance frameworks and compliance structures, and performing internal audits and monitoring. In many situations, our litigation and arbitration post-settlement services intersect with client risk management and regulatory requirements. In these situations, we are able to optimize outcomes by leveraging the structural and process commonality shared among legal and regulatory requirements and their support systems.

Contact our experts to learn more about our services and our experience across a broad range of industries.



#### Paul Braithwaite

Senior Managing Director  
+1 212-499-3659  
Paul.Braithwaite@fticonsulting.com

#### Wendy Shapss

Senior Managing Director  
+1 212-841-9374  
Wendy.Shapss@fticonsulting.com

#### Rory O'Brien

Senior Managing Director  
+44 (0) 20 3727 1727  
Rory.O'Brien@fticonsulting.com

#### Jim Wrynn

Senior Managing Director  
+1 212-841-9366  
Jim.Wrynn@fticonsulting.com

## EXPERTS WITH IMPACT

### About FTI Consulting

FTI Consulting is an independent global business advisory firm dedicated to helping organizations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centers throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities. For more information, visit [www.fticonsulting.com](http://www.fticonsulting.com) and connect with us on Twitter (@FTIConsulting), Facebook and LinkedIn.