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Southern District of New York*

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**FORMER LAW FIRM PARTNER PLEADS GUILTY TO STEALING**  
**HUNDREDS OF THOUSANDS OF DOLLARS**  
**FROM CLIENTS AND FIRM**

MICHAEL J. GARCIA, the United States Attorney for the Southern District of New York, announced that SAMUEL A. FISHMAN, a former partner at a major United States law firm (the "Firm"), pleaded guilty earlier today before United States District Judge VICTOR MARRERO to a mail fraud charge arising out of a multi-year scheme to defraud the Firm and its clients out of hundreds of thousands of dollars. According to the Information filed in this case and statements made at FISHMAN's guilty plea proceeding:

FISHMAN was a partner at the Firm 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 the Firm discovered FISHMAN's scheme, it reimbursed to its clients hundreds of thousands of dollars that had been fraudulently charged.

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

FISHMAN, age 51, of Fair Lawn, New Jersey, pleaded guilty to a criminal Information charging him with one count of mail fraud. He faces a maximum of twenty years in prison at his sentencing, currently scheduled for June 27, 2008.

Mr. GARCIA praised the work of the New York Division of the United States Postal Inspection Service and thanked the Inspectors for their assistance in 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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