



## Robert H. Cox

PARTNER

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**FALLS CHURCH**

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## BIOGRAPHY

Mr. Cox is a commercial trial attorney with over three decades of experience. He is a member of the firm's Business Solutions, Restructuring & Financial Litigation group. He litigates all types of business cases in courts in the Washington Metropolitan Area and across the nation. These cases involve a wide variety of legal issues, including contract, antitrust, business torts, and accountant's liability. He also represents U.S. and non-U.S. clients in government investigations by such agencies as the Securities and Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB), and state boards of accountancy. For example, he represented non-U.S. firms and accountants based in Canada, China, India, Mexico, and Peru in PCAOB investigations.

He handles a wide range of litigation and government enforcement matters involving:

- Accounting firms and auditors in commercial litigation matters and investigations and enforcement proceedings before the SEC, PCAOB, and state disciplinary boards (e.g., Virginia Board of Accountancy);

## PRACTICES & INDUSTRIES

[Business Litigation](#)

[Professional Liability](#)

[Securities Litigation and Enforcement](#)

[Investigations](#)

## EDUCATION

University of Virginia School of Law, 1991, J.D.

University of Virginia, 1991, M.B.A.

Duke University, 1987, B.A., cum laude

## ADMISSIONS

District of Columbia

Maryland

Virginia

U.S. Court of Appeals: District of Columbia Circuit

U.S. Court of Appeals: Federal Circuit

- Antitrust
- Business torts (e.g., breach of fiduciary duty, fraud, tortious interference with business, and trade secret misappropriation);
- Contract disputes; and
- Limited Liability Company and partnership disputes among equity interest holders.

Prior to returning to private practice, Mr. Cox was an Assistant Director in the PCAOB's Division of Enforcement and Investigations for more than six years. While with the PCAOB, he handled numerous enforcement investigations and disciplinary proceedings against domestic and international accounting firms and auditors, including matters involving the Big Four and other Global Network accounting firms. He also coordinated enforcement matters with the SEC and foreign regulatory bodies.

Before the PCAOB, Mr. Cox was a partner at the largest litigation-focused law firm in the country where he handled complex antitrust, commercial, and securities litigation cases.

## RECOGNITIONS

- *The Best Lawyers in America*,<sup>®</sup> Commercial Litigation and Corporate Law (2024 - 2027)

## MEMBERSHIPS & ACTIVITIES

- Co-Chair: American Bar Association Section of Litigation, Professional Liability Litigation Committee
- Member: Virginia State Bar; Disciplinary Sub-Committee for the Fifth District (2018 - 2024)
- Member: Maryland State Bar Association
- Member: District of Columbia Bar Association
- Member: Legal Counsel for the Elderly; Advisory Board (2003-2011); Governing Board (2000-2003); Treasurer (2002)

U.S. Court of Appeals: Fourth Circuit

U.S. Court of Appeals: Tenth Circuit

U.S. District Court: District of Columbia

U.S. District Court: Eastern District of Virginia

U.S. District Court: Western District of Virginia

U.S. Court of Federal Claims

U.S. Court of International Trade

U.S. Bankruptcy Court: Eastern District of Virginia

## ACCOUNTANT'S LIABILITY AND SECURITIES ENFORCEMENT

- Represented Mainland China accounting firm, engagement partner, engagement quality reviewer, former managing partner, and manager in PCAOB informal inquiry involving audit of multinational company.
- Represented accounting firm, engagement partner, and engagement quality reviewer in PCAOB formal investigation involving cross-border audits of three foreign companies registered on U.S. exchanges. The PCAOB closed the formal investigation after testimony.
- Represented regional accounting firm with national practice and engagement partner in PCAOB informal inquiry. The PCAOB closed the informal inquiry after production of documents and informal discussions.
- Represented accounting firm and engagement partner in two-day PCAOB disciplinary hearing.
- Represented two partners of accounting firm in week-long PCAOB disciplinary hearing.
- Represented more than 30 accounting firms and accountants in disciplinary proceedings before the Virginia Board of Accountancy, including submission of statements of position and representation at informal fact-finding (IFF) conferences and Board meetings.

## COMMERCIAL LITIGATION

- Represented government contractor in 6-day arbitration proceeding against former subcontractor for misappropriation of trade secrets and breach of non-solicitation proceeding. Interim award found misappropriation and breach, awarding damages and piercing the corporate veil to hold subcontractor was alter ego of sole owner.
- Represented government contractor in suit against former CEO for alleged misappropriation of trade secrets, fraud, and conversion relating to former CEO's emailing of company documents to personal accounts and unauthorized distributions and other compensation.
- Represented organization in lawsuit by former vendor involving claims of breach of contract and anticipatory breach of contract in 8-day jury trial in Fairfax Circuit Court which is on appeal to the Virginia Supreme Court.

- Represented organization in lawsuit against former vendor involving claims of breach of contract and breach of fiduciary duties in Virginia state court.
- Represented commercial tenant in litigation with landlord over breaches of lease in Virginia state court.
- Represented a pension fund in a multimillion-dollar, multiparty case alleging breach of fiduciary duty, fraud, and breach of contract relating to the actions of a managing member of a limited liability company in the purchase of commercial real estate. The client prevailed following a successful appeal to the Maryland state appellate court and retrial in the Montgomery County Circuit Court.
- Represented a defendant in a case brought by a software vendor for alleged copyright infringement and breach of a software licensing agreement. After a one-week bench trial, the U.S. District Court for the District of Colorado returned a verdict in favor of the defendant client as to all claims.

## **INSURANCE COVERAGE**

- Represented Blue Cross Blue Shield entity in litigation to obtain insurance coverage for RICO class actions. Matter settled prior to trial.
- Member of fourteen attorney trial team which defended a foreign insurance company in an insurance coverage claim brought by an insured company for indemnification of costs of environmental clean-up of *Exxon Valdez* oil spill in a five-week jury trial in Texas state court. Case was settled on appeal.

## **SECURITIES FRAUD**

- Represented two victims of a Ponzi scheme in a federal court action to recover against the fraudster's insurance policies. In a settlement on the day of trial, the clients fully recovered on their prior state court judgments for their investments, interest, punitive damages, and attorney's fees.
- Defended a telecommunications company in a class action by holders of securities alleging accounting fraud in the company's capacity swaps, tax indemnities, and lease commitments. The United States District Court for the Eastern District of Virginia dismissed the complaint with prejudice and without leave to replead.

- Represented a gold mining company in a securities fraud class action involving gold hedging operations at mines around the world. Case involved a \$5 billion mark-to-market loss on the hedge book and allegations regarding earnings forecasts.

## INSIGHTS

Co-Author: "[Expert Analysis: Where PCAOB Goes Next After A Year Of Uncertainty](#)," *Law360* (2026)

Co-Author: "[Expert Analysis: A Look At PCAOB's Record-Breaking Enforcement In 2024](#)," *Law360* (2025)

Co-Author: "[Expert Analysis: PCAOB's Tough Enforcement Likely to Continue in 2023](#)," *Law360* (2023)

Co-Author: "[Expert Analysis: Expect More Robust PCAOB Enforcement This Year](#)," *Law360* (2022)

Co-Author: "[Expert Analysis: PCAOB Enforcement Scorecard Informs on Future Priorities](#)," *Law360* (2021).

Author: "[Expert Analysis: Solutions for Commercial Tenants Facing Rent Challenges](#)," *Law360* (2020)

Author: "[Expert Analysis: PCAOB's 2019 Enforcement Actions Hint at 2020 Focus](#)," *Law360* (2020)

Co-Author: "Property Loss or Damage That Triggers Business Interruption Coverage for COVID-19-Related Losses," American Bar Association, Section of Litigation, Insurance Coverage Committee Newsletter (Aug 28, 2020)

Author: "Managing the PCAOB Formal Investigation Process," American Bar Association, Section of Litigation, Professional Liability Litigation Committee Newsletter (Nov 1, 2019)

Author: "When A Client Breakup Goes Bad," America Bar Association, Section of Litigation, Professional Liability Litigation Committee Newsletter (Nov 1, 2019)

Author: "[Expert Analysis: PCAOB Enforcement Actions Decline As Board Faces Change](#)," *Law360* (2019)

Author: "Expert Analysis: Why Midterms Will Have Little Effect On Audit Regulation," *Law360* (2018)

Author: "Lucia v. SEC - ALJs Are "Officers" of the United States Who Must Be Appointed under the Appointments Clause," American Bar Association, Section of Litigation, Securities Litigation Committee Newsletter (Aug 25, 2018)

Author: "Expert Analysis: What To Expect From PCAOB's Ongoing Transition," *Law360* (2018)

Author: "Expert Analysis: Tips For Defending PCAOB Investigations," *Law360* (2018)

Author: "How to Respond to a PCAOB Informal Request," American Bar Association, Section of Litigation, Professional Liability Litigation Committee Newsletter (Apr 9, 2018)

Author: "Expert Analysis: PCAOB Case Expands Legal Exposure For Audit Failures," *Law360* (2018)

Author: "Expert Analysis: Another Active Year For PCAOB Enforcement," *Law360* (2018)

Contributor: "Collateral Estoppel and Prima Facie Effect," Antitrust Evidence Handbook, Third Edition (Chapter 6) American Bar Association/Antitrust Section (2016)

Co-author: "Chapter 11, Securities Damages," Boushie, Spadea, & Cunniff, Calculating and Proving Damages, *Law Journal Press* (2011)

Frequent speaker at professional conferences, training workshops, and continuing legal education courses; presented lectures at the FBI Academy at Quantico, Virginia and the Virginia Society of Certified Public Accountants