David C. Ware

Partner

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David C. Ware is a partner in the Washington, D.C. office of Gibson, Dunn & Crutcher. He is a member of the firm's Securities Enforcement, White Collar Defense and Investigations, Accounting Firm Advisory and Defense, Anti-Money Laundering, and Securities Litigation Practice Groups.

Mr. Ware's practice focuses on government investigations and enforcement actions, internal investigations, and litigation in the areas of auditing and accounting, securities fraud, and related aspects of federal regulatory and criminal law. He also counsels clients concerning compliance with SEC and PCAOB rules and standards. Mr. Ware recently served as a member of the Auditing Standards Board, which promulgates auditing standards for private companies in the United States. Mr. Ware is also recognized by *Chambers USA* in the Accountant and Auditor Liability category, with clients noting he is "extremely knowledgeable and brings deep background on the PCAOB" in addition to having "a huge breadth of knowledge on US and international jurisdictions."

Prior to joining Gibson Dunn, Mr. Ware spent nearly six years at the PCAOB's Division of Enforcement and Investigations, rising to the position of Associate Director. While at the PCAOB, Mr. Ware was responsible for numerous complex and high-profile investigations, including acting as the lead attorney in some of the PCAOB's most significant enforcement actions.

Mr. Ware received a number of honors while at the PCAOB, including the Superior Achievement Award in 2017 and the Division Director's Award in 2014 and 2016. Prior to working at the PCAOB, Mr. Ware was an associate at another international law firm, handling securities, accounting, and FCPA matters.

Mr. Ware received his Juris Doctor *cum laude* from Harvard Law School and his bachelor's degree *magna cum laude* from Dartmouth College. Following law school, he served as a law clerk for the Honorable Robert J. Cordy of the Massachusetts Supreme Judicial Court.

Mr. Ware is admitted to practice in the District of Columbia and Massachusetts, as well as before the U.S. District Court for the District of Columbia and the U.S. Courts of Appeals for the First Circuit and Third Circuit.

Representative Engagements:

- Representation of large and mid-sized accounting firms in PCAOB enforcement investigations.
- Representation of engagement partners of registered firms in PCAOB enforcement investigations.
- Internal investigation into accounting practices at a global consumer goods

Capabilities

White Collar Defense and Investigations
Accounting Firm Advisory and Defense
Anti-Money Laundering
Securities Enforcement
Securities Litigation

Credentials

Education

Harvard University - 2002 Juris Doctor
Dartmouth College - 1998 Bachelor of Arts

Admissions

District of Columbia Bar
Massachusetts Bar

Clerkships

Massachusetts Supreme Judicial Court, Hon. Robert J. Cordy, 2002 - 2003

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company and representation of the company in a related SEC investigation.

- Representation of multiple companies in the health care industry in SEC investigations into disclosure and governance practices.
- Representation of companies in the crypto industry in SEC investigations.
- Representation of a large technology company in a DOJ criminal investigation of its business practices.
- Internal investigation of revenue recognition practices at a large technology company.
- Internal review of investor disclosures for a large financial services company.
- Advice to a broad range of companies regarding compliance with the Corporate Transparency Act.
- Internal review of whistleblower allegations concerning accounting and disclosure practices for a company in the real estate industry.
- Internal investigation into business and accounting practices at a large media company.
- Representation of an international financial institution in connection with a government investigation of alleged tax evasion.
- Providing counseling to large and mid-sized accounting firms concerning compliance with applicable SEC, PCAOB, and related rules and standards.

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