

Lauren P. DeSantis-Then

SHAREHOLDER
she / her / hers

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Lauren DeSantis-Then represents clients in government investigations, internal investigations, crisis management assistance and white-collar litigation. She has significant experience representing corporate and individual clients in parallel enforcement proceedings by multiple government entities, and in connection with congressional matters. She represents clients in a wide variety of civil and criminal matters including: False Claims Act and qui tam litigation, Foreign Corrupt Practices Act, health care fraud and abuse, Anti-Kickback Statute, agency noncompliance determinations, and other complex federal and state investigations. Her experience includes representing clients before the U.S. Department of Justice, Internal Revenue Service, Environmental Protection Agency, Securities and Exchange Commission, Federal Trade Commission, Department of Energy, Department of Health and Human Services, Indian Health Services, the U.S. Congress, Inspector General's offices, as well as various attorneys general and state regulatory and enforcement bodies.

Working with boards of directors, audit committees, and corporate management, Lauren has conducted numerous internal investigations, and advised on the creation and implementation of corporate compliance and ethics programs.

Proven success in representing clients in matters involving:

- **Syndicated Conservation Easements:** Lauren possesses unique experience in the complex world of syndicated conservation easements (SCEs) and provides civil and criminal defense for professional service firms, individual investors, and CPAs facing investigations or litigation related to SCEs.
- **Home Health Care Billing Fraud:** Lauren possesses a comprehensive understanding of healthcare regulations and experience defending individuals and companies facing accusations of home health care billing fraud. She works to identify weaknesses in the government's case and build strong defenses, focusing on mitigating potential fines and protecting professional licenses.
- **Cybersecurity and Data Privacy Litigation:** Lauren has a deep understanding of data breach response protocols and state and federal data privacy laws. She has experience litigating with cyberattacks, seeking damages and injunctive relief for victims of data breaches.
- **Wire Fraud Investigations:** Lauren has a keen eye for uncovering internal control

Capabilities

- Commercial Litigation
- False Claims Act Defense
- Government Contracts
- Government Investigations
- Health Care Litigation
- Litigation
- Infrastructure & Public-Private Partnerships
- Internal Investigations
- Conservation Easement

weaknesses and has conducted successful internal investigations to combat wire fraud and ensure proper incident response. She helps clients mitigate future risks and recover stolen funds.

- **Criminal Tax Issues:** Lauren has an understanding of federal and state tax laws and experience defending clients accused of tax fraud, and other criminal tax offenses. She works diligently to minimize penalties and explore all available options, including negotiating favorable plea deals or challenging the government's case.
- **EPA Criminal Charges:** Lauren possesses a comprehensive understanding of the Clean Water Act and EPA regulations governing wastewater disposal. She has a proven track record of defending clients accused of exceeding discharge limits, failing to properly report violations, or making false statements. She is skilled at negotiating with the EPA to minimize penalties and explore all options, including challenging the government's case.
- **Thermal Efficiency Tax Credit Violations:** Lauren possesses an understanding of federal tax code provisions related to thermal efficiency tax credits, as well as EPA regulations governing these credits. She has extensive experience defending clients accused of exceeding credit limitations, failing to meet efficiency standards, or making false certifications with the EPA, IRS and DOJ.

In addition to government investigations, she practices in the areas of government contracts and Public-Private Partnerships (P3s). She serves as outside counsel to one of the largest global defense contractors. She has experience handling complex protests of federal procurements, prime-sub disputes, government contracts due diligence, and regulatory compliance.

Lauren also has experience in the restaurant and hospitality industry representing clients with trademark enforcement, employment disputes and contractual matters.

A strong advocate for providing legal services to individuals and nonprofits that cannot afford representation, Lauren dedicates time to providing pro bono assistance. Most recently, she defended an elderly citizen against a predatory contractor.

Education

- Duke University School of Law (J.D., 2006)
 - Duke Journal of Gender Law and Policy, Articles Editor
- Truman State University (B.S., 2003)
- Maastricht Center for Transatlantic Studies (Certificate, 2001)

Bar Admissions

- Missouri, 2006
- District of Columbia, 2007

Court Admissions

- U.S. District Court for the District of Columbia
- U.S. District Court, Eastern District of Missouri
- U.S. Court of Appeals, District of Columbia Circuit

Memberships

- Duke Law Alumni Association President
- Duke Women's Forum Steering Committee
- Women's Bar Association of the District of Columbia
- Truman Alumni Association

- Mid-Atlantic Chapter President (former)
- ABA Lawyer Member
- Learning for Life-Law Explorers Post Mentor (former)
- The District of Columbia Bar
- Health Law and Litigation Committees
- Polsinelli's Women's Initiative Committee

Recognition

- Named to the St. Louis Titan 100, 2024
- Selected for inclusion in *Best Lawyers in America*[®] for Criminal Defense: White-Collar, 2023-2026
- Named to the POWER 30 White-Collar Defense list by *Missouri Lawyers Media*, 2020, 2021
- Selected for inclusion in DC Super Lawyers Rising Stars, Criminal Defense: White Collar, 2013-2017
- Master of Ceremonies for TEDx Talk South Capitol
- The Community Enterprise Legal Clinic, Duke University School of Law
- 2011 Young Alumni of the Year, Truman State University

Matters

- Represented healthcare providers defending against whistleblower suits under the False Claims Act.
- Successfully represented trade associations in litigation and regulatory proceedings before the Department of Energy and federal district and appellate courts.
- Defended chief financial officer of large national retailer in public accounting fraud prosecution.
- Representation of a specialty pharmacy company in a qui tam investigation.
- Represented client in major civil litigation matter involving the treatment protocol for Lyme disease. Awarded \$1.2 million in sanctions against a large insurance company.
- Defended a non-licensed physical therapist against the Physical Therapy Board before an administrative agency.
- Successfully assisted a physicians' trade association group with notice and comment regarding home health care services.
- Brought an action against an insurance company for excluding a physician from a provider network without cause involving clinical trials for cancer.
- Assisted physicians with state licensing and medical boards.
- Assisted hospitals with claims against Indian Health Services (IHS) for reimbursement of claims.
- Represented physicians with insurance company audits.
- Defended an individual to reduce a criminal sentence.
- Successfully represented a restaurant in the defense of an employment discrimination claim.
- Knocked out a \$6 million case against a major hospital organization on summary judgment and subsequently won the appeal.
- Obtained a favorable settlement for a beverage vending manufacturer facing large fines from the Department of Energy.
- Successfully defending bid protests at the U.S. Government Accountability Office (GAO) contesting pre-award solicitations that were not properly set aside for Small Business Concerns.

- Conducted an internal investigation regarding a whistleblower complaint for a large foreign based entity.

Publications

February 23, 2026

A Win on Fraud, a Warning on Valuation: Takeaways from North Donald

February 16, 2026

A Settlement, Not a Sigh of Relief: What the FTC's Express Scripts Deal Signals for Enforcement Risk

January 14, 2026

IRS Signals Continued Enforcement With New Conservation Easement Settlement Offer

March 13, 2025

In-House Influence Podcast

Co-Host, In-House Influence Podcast, Washington, D.C.

November 14, 2024

Conservation Easement Cases Weave Web Of Uncertainty

Co-Author, Law360

May 21, 2024

Tax Court Strikes out Smoltz and Klesko's Big K SCE, but Provides Relief for Those Facing Fraud Allegations

April 15, 2024

Easement Fund Victory on Perpetuity Will Result in More Attention on Valuation

March 6, 2024

Bare Knuckle Conservation Easement Brawl Leaves Participants in Limbo

January 18, 2024

CPA gets 25 years for Promoting Conservation Easement Deductions

October 31, 2023

1st Tax Easement Convictions Will Likely Embolden DOJ, IRS

Co-Author, Law 360

September 27, 2023

Conservation Easements: Palpable Fraud or Honest Mistakes? A Federal Jury Returns a Split Verdict

July 25, 2023

Slogans and Insults: Fisher Defendants Respond to the Government's Novel Conservation Easement Case

July 20, 2023

Government Asserts the Defendants Lied and Cheated the IRS out of over \$1.3 Billion: The Government's Opening Statement of the United States v. Fisher

July 18, 2023

First Criminal Syndicated Conservation Easement Trial Begins this Week

May 25, 2023

Appraiser Pleads Guilty to Fraud in Syndicated Conservation Easement Case

January 11, 2023

\$1.7 Trillion Spending Bill Drops the Hammer on Conservation Easements

December 20, 2022

The IRS is Not Backing Down: Proposed Regulations Issued Regarding Abusive Tax Shelters Including Certain Syndicated Conservation Easement Transactions

November 16, 2022

Big Win for Investors Facing Listed Transaction Penalties for Conservation Easements

November 10, 2022

SCOTUS Could Vacate Conservation Easement Regulations

September 27, 2022

New York Alleges Trump Procured Inflated Appraisals for Conservation Easements

September 22, 2022

The DOJ and IRS Focus Enforcement on Syndicated Conservation Easements