

Thomas F. Kokalas

Partner

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Thomas Kokalas is a partner in Bracewell's New York office in the government enforcement & investigations practice. Tom focuses his practice on responding to regulatory investigations as well as conducting corporate-wide compliance reviews and risk assessments. He has extensive experience in regulatory enforcement, government and internal investigations, white collar criminal defense and complex civil litigation. He counsels corporate clients in a range of complex issues, including US Department of Justice investigations, regulatory enforcement actions and internal compliance reviews. Prior to joining Bracewell, Tom served as a prosecutor in the Manhattan District Attorney's Office as a member of the Frauds Bureau, where he successfully prosecuted complex financial crimes involving securities fraud, RICO, larceny and schemes to defraud. He also served in the Trial Division where he prosecuted and tried felony criminal cases in New York County Supreme Court in addition to handling long-term investigations into weapons and narcotics trafficking.

Over the years, Tom has guided clients through sensitive government investigations and related proceedings. His representations have included cases involving the Foreign Corrupt Practices Act, economic sanctions compliance, allegations of government contracting and procurement fraud, RICO claims, bribery, money laundering, accounting fraud, securities law violations, insider trading, tax fraud, construction fraud, labor fraud and violations of the False Claims Act.

Tom has also led teams on various Monitorship Appointments and Special Master Assignments, including the privilege review of documents seized from Michael Cohen, the President's former lawyer. *In the Matter of Search Warrants Executed on April 9, 2018* 19-MJ-3161 (KMW). In addition, Tom plays a critical role in Bracewell's appointment as the Independent Review Officer for the International Brotherhood of Teamsters Union (IBT).

Practices

[Government Enforcement & Investigations](#)
[Internal Investigations](#)
[Litigation](#)
[FCPA](#)
[False Claims Act](#)

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In his civil practice, Tom has represented clients in a wide array of complex commercial cases in federal and state courts and various forms of arbitration forums. Many of those matters involved high dollar disputes involving many of the most pressing issues businesses face today involving securities fraud, civil RICO actions, civil tax fraud and commercial disputes. Clients have included large multi-national corporations, officers of public companies and limited partnerships.

Experience

Special Master Assignment

- conducted the privilege review of documents seized from Donald Trump's lawyer Michael Cohen. Led by the Hon. Barbara S. Jones (Ret.), worked with a small team of Bracewell partners that quickly and securely reviewed physical documents inside a Sensitive Compartmented Information Facility ("SCIF") to ensure necessary security of information.

Independent Review Officer

- independent monitor over the International Brotherhood of Teamsters (IBT), the largest union in the world of 1.5 million members to exercise disciplinary authority over the IBT relating to internal corruption charges, disciplinary decisions and reviews trusteeships imposed by the IBT over local unions, in addition to other investigative responsibilities

Archdiocese of New York

- part of the team to conduct an independent compliance assessment of the organization's policies and procedures and conduct related internal reviews.

New York City District Council of Carpenters

- represent the Carpenters Union in connection with its monitorship before Judge Victor Marrero of the Southern District of New York

Port Authority of New York and New Jersey

- reviewed and assessed the agency's policies and procedures regarding personnel matters. Conducted investigations of alleged misconduct and provided advice regarding resolution of those matters.

Major cryptocurrency company

- represented a major cryptocurrency company in connection with parallel investigations by the Securities and Exchange Commission and other regulators involving allegations that the client's wholly owned subsidiary engaged in fraud in connection with representations about its financial condition following a massive default by a crypto counterparty. They also

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focused on related allegations that the client played a material role in those representations.

Electrical, communications and technology solutions provider

- implemented and maintain its corporate-wide compliance program after entering a guilty plea stemming from accusations of false billing practices. The company was also placed under a private monitorship, and Bracewell represented it throughout the duration of the monitorship to ensure the company complied with the varying demands of the monitor. This included on-site interviews by an external auditor, real-time transaction monitoring and a department-by-department review of the company's business practices and accounting procedures.

Global transportation company

- conducted a world-wide Foreign Corrupt Practices Act compliance review and presented findings and recommendations to the company's Board of Directors

International bank

- represent an international bank in connection with a voluntary self-disclosure to the National Security Division of the DOJ regarding transactions involving US-sanctioned Russian entities

Pharmaceutical company

- represented multinational pharmaceutical company in a complex commercial dispute at an International Chamber of Commerce (ICC) Arbitration

Solar energy operator

- American Arbitration Association (AAA) arbitration regarding a dispute between developer and engineering, procurement and development (EPC) contractor over the construction of three solar power plants owned by the client

Energy company

- conducted internal investigation and responded to numerous regulatory inquiries related to improperly installed gas equipment across a number of different locations

Multinational power company

- conducted a confidential internal investigation into allegations of an international conspiracy to commit accounting fraud and bribery in connection with infrastructure project that cost ratepayers hundreds of millions of dollars

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Utility company

- represented a multinational utility under investigation by both the New York State Attorney General and the Governor's Moreland Commission regarding alleged misrepresentations concerning storm preparation and response to Hurricane Sandy and other recent storms

Insurance company

- represented one of the world's largest insurance companies in a coverage dispute arbitration before the American Arbitration Association (AAA) involving tax and accounting fraud claims

Contracting firm

- retained as ethics and compliance counsel to conduct a compliance risk assessment and implement a corporate-wide compliance program

Multinational construction company

- represented a corporation in a multi-year fraud investigation conducted by the Manhattan District Attorney

Global construction firm

- defended a company in an investigation conducted by the U.S. Attorney for the Eastern District of New York into allegations of M/WBE contracting fraud and bribery for work done at the World Trade Center

Construction company

- review and implement a compliance program

Global manufacturing company

- conducted an internal investigation on behalf of a public company related to accounting and procurement fraud while managing a parallel investigation by the SEC

Major international shipping and design firm

- defended company in connection with a False Claim Act investigation by the DOJ

International aviation company

- represented company in connection with a criminal antitrust investigation by the DOJ

International tobacco company

- nationwide antitrust litigation and related criminal charges resulting in dismissal of the indictment

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Building maintenance and cleaning company

- respond to compliance issues and provide counsel on compliance matters

FBI special agents

- represented individual FBI special agents facing administrative disciplinary actions brought by the FBI's Office of Professional Responsibility and the US Department of Justice Department of the Inspector General, as well as shooting investigations by the Inspection Division

Broker-dealer

- defended company in a FINRA Arbitration against claims of fraud and conversion

CARES Act Loan Programs

- advising lenders and borrowers on documenting and other aspects of the loan programs offered under the US Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Credentials

Education

- Catholic University of America, Columbus School of Law, J.D., 2000
- American University, B.A., 1997

Bar Admissions

- New York

Recognition

The Legal 500 United States

- Corporate Investigations and White Collar Criminal Defense, 2017 – 2019

Lawdragon Inc.

- *Lawdragon 500 Leading Litigators in America*, Government Enforcement, Investigation and Litigation, 2025

Resources

New SBA Guidance: Private Equity Eligibility, Debtors in Bankruptcy, and a Safe Harbor

Update

Mnuchin Warns of Criminal Liability for PPP; Promises to Audit Large Loans

Update

SBA Revises Certification Rules: Safe Harbor for Loans Under \$2 Million, Larger Loans Still Subject to Audit

Update

SBA Releases Long-Awaited PPP Forgiveness Application and Instructions

Update

New PPP Rules Governing M&A Transactions

Update

Prepare For More Financial Scrutiny Ahead

Article

Crisis Management for Utilities: Lessons Learned from the Pandemic

Article

ESG Seminar: ESG Fundamentals and Litigation

Video

SEC Sends Warning Shot on COVID-Impact Disclosures

Update

PPP 2.0: Expanded Lending For New and Existing Borrowers

Update

COVID, Climate Change and ESG – The Future of Disclosures, SEC Enforcement, and Securities Litigation

Update

More Focus on ESG Means More Scrutiny, Litigation and Enforcement, Too

Article

FCPA Alert: Lessons Learned From Last Week's Trial Conviction of Roger Ng Relating to the 1MDB Malaysian Bond Deals

Update

SEC Brings First Major ESG Enforcement Action

Update

DOJ to Companies: If You Step Up & Own Up, You Might Not Have to Pay Up

Update

Renewable Energy Industry in False Claims Act Crosshairs

Article

Guiding Your Company Through Trump's New Latin America Enforcement Policy

Update

Trump Administration Makes First Round of Cartel Foreign Terrorist Organization Designations with Focus on Mexico and Venezuela

Update

Trump Administration Efforts to Eliminate Cartels Pose Heightened Risk for Financial Institutions

Update

Publications & Speeches

- "Renewable Energy Industry in False Claims Act Crosshairs," *EnergyTech*, February 4, 2025.
- "More Focus on ESG Means More Scrutiny, Litigation and Enforcement, Too," *Corporate Compliance Insights*, March 1, 2022.
- "Effective Tools for Responding to Governmental and Regulatory Investigations: Finding Alignment Early to Set the Table for Success," General Counsel Conference East, NY, September 22, 2021.

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- "Economic Sanctions and Export Controls – Navigating Uncertainty and Ensuring Compliance with a Moving Target," Moderator, Momentum Oil & Gas Compliance Forum, October 2, 2019.
- "Construction Compliance Matters," Construction Industry CPAs Consultants Association (CICPAC) Webinar, January 2017.
- "DOJ Announces First Declinations After Implementing FCPA Pilot Program," Corporate Compliance Insights, June 22, 2016.
- "Compliance Assessments," SCCE Utilities & Energy Compliance & Ethics Conference, February 2016.
- "NYC Construction Industry, There's a New Sheriff in Town," Law360, August 2015.