

Contact

Mee (Rina) Kim

Senior Counsel

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M. Rina Kim is a senior counsel, focusing on complex securities and commercial litigation, as well as investigations and restructurings that include issues relating to financial projections, accounting statements, and financial disclosures. She is experienced in working with economists and financial advisors both on consulting projects and as experts in litigated matters. Rina helps clients achieve successful outcomes and resolve sophisticated financial matters through her auditing and forensic knowledge of financial statements, books and records, and complex accounting standards.

Recently, she has played a key role in representing the Financial Oversight and Management Board for Puerto Rico in litigation involving the restructuring of Puerto Rico's debt. In that capacity, Rina has been leading the work with financial advisors and expert witnesses in connection with debt sustainability of Puerto Rico's electric utility, including examination of opposing witnesses at trial. She also played a significant role in the restructuring of Puerto Rico's public employees retirement system which included expert analysis of commingled funds tracing.

Rina is a certified public accountant in Virginia, a certified fraud examiner and certified management accountant and a chartered financial analyst candidate. Rina was named in Lawyers of Color's Annual Hot List in 2022 and recognized as a Pathfinder in 2021 by the Leadership Council on Legal Diversity. Rina maintains an

active and diverse pro bono practice, with a focus on immigration law, special education rights, and racial justice and interests. A native speaker of Korean, Rina also is proficient in Spanish.

Prior to joining Proskauer, Rina was a manager at KPMG Forensic Services, where she worked on financial statement audits, fraud and compliance risk assessments, internal whistleblower investigations, anti-bribery and FCPA investigations, and project management of process improvement and implementation surrounding commercial mortgage lending practices and the Servicemembers Civil Relief Act compliance.

Rina has been serving as an officer of the Korean American Bar Association (KABA) of Washington, D.C. since 2012, including as President from 2020-2023. She spearheaded efforts to form a coalition of 13 KABAs to address issues on a national scale, such as refuting misleading narratives on Korean history, supporting diverse law student interests, and fighting for racial justice. She was the host committee coordinator and bilingual mistress of ceremony of the 2016 Conference of International Association of Korean Lawyers.

Matters

Representative matters include:

- A federal oversight entity in bankruptcy litigation in connection with the estimation of an unsecured claim as modeled by various economic and financial experts, resulting in a $6 billion win;
- A federal oversight entity in bankruptcy litigation regarding, among other things, issues related to the Contracts Clause of the Constitution, whether an alleged impairment by state law was reasonable and necessary to serve important public purpose, and alleged impairment damages as argued by various economic and accounting expert witnesses, resulting in a complete summary judgment victory;
- A federal oversight entity in bankruptcy litigation regarding tracing the flow of funds under the lowest intermediate balance test, resulting in an

advantageous settlement;

- An investment adviser and several individuals under multi-year SEC investigation regarding alleged misleading valuations and expense practices;
- Business development companies in federal securities class actions and shareholder derivative lawsuits;
- A freight company in federal securities class actions, shareholder derivative lawsuits, and books and records request responses surrounding revenue recognition and government investigation disclosures;
- An investment adviser of real estate related investments in response to SEC examination inquiries and allegations of federal securities law violations;
- A high-level corporate officer in a cross-border antitrust investigation; and;
- Several ongoing litigious and advocacy matters in Puerto Rico pursuant to PROMESA.

Practices

Litigation

Market Solutions

Regulatory & Compliance

Education

George Washington University Law School, J.D.
The George Washington International Law Review, Vol. 47, Editor-in-Chief
University of Virginia, B.S.

Admissions & Qualifications

District of Columbia
New York

Awards & Recognition

District of Columbia Courts' Capital Pro Bono Honor Roll 2019
District of Columbia Courts' Capital Pro Bono High Honor Roll 2018

District of Columbia Courts’ Capital Pro Bono Honor Roll 2017

District of Columbia Courts’ Capital Pro Bono High Honor Roll 2016