

Gupta Dispute Resolutions LLC

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Ms. Gupta is an arbitrator and mediator who brings to her ADR practice many years of experience as a seasoned commercial attorney and a pragmatic approach to helping parties reach a successfully negotiated or fairly-arbitrated resolution. She is an arbitrator for the AAA, FINRA and CPR, and mediator for New York state and federal court ADR panels.

Ms. Gupta has a deep understanding of myriad legal issues having represented both plaintiffs and defendants, large corporations and individuals, and private and public companies, in cases involving complex financial transactions, securities, insurance, employment, and other general business matters. As in-house counsel with managerial oversight for bet the-company and other high-profile litigation, she gained firsthand knowledge of companies' internal operations, policies, procedures, and corporate objectives—providing her with an essential understanding of the costs and demands of dispute resolution, as well as the numerous factors that influence organizations in their decision making.

With this diverse legal and business expertise, her strong interpersonal and communication acumen, and a fundamental understanding of the importance of what is at stake for parties on both sides of the table, Ms. Gupta helps parties identify alternative dispute solutions that meet their corporate objectives, maximize resources, and obtain certainty.

AREAS OF PRACTICE

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|----------------------|----------------------|----------------------|
| • Breach of Contract | • Financial Services | • Public Finance |
| • Cryptocurrency | • Fraud | • Real Estate |
| • Derivatives | • General Commercial | • Securities |
| • Employment | • Insurance | • Structured Finance |
| • Business Divorce | • Partnership | • Workplace Disputes |

REPRESENTATIVE ADR MATTERS

Commercial and Securities:

- Mediated pre-litigation dispute between government agency and technology company relating to installation of international fiber optic network.
- Mediated federal litigation relating to breach of data licensing agreement.
- Mediated pre-litigation claims and counterclaims concerning Master Services Agreement relating to warehousing and fulfillment services.
- Arbitrated dispute relating to credit card processing services agreement.
- Mediated federal litigation relating to allegations of RICO and fraudulent conveyance.
- Mediated federal litigation alleging securities fraud claims against pharmaceutical company.
- Co-mediated litigation asserting claims for breaches of fiduciary duties in connection with real-estate management company and counterclaims for business dissolution.
- Mediated federal litigation relating to breach of future sales agreement.
- Mediated federal litigation alleging breach of letter of direction, unjust enrichment, and fraud against bank in connection with a loan funding Miami music festival.
- Arbitrated dispute alleging breach of loan agreement.
- Arbitrated claims alleging breach of senior secured loan facility.
- Arbitrated alleged breach of future receipts sales agreement.
- Mediated litigation alleging breach of commercial sublease and COVID-19-related business interruption.
- Mediated state court litigation alleging breach of contract in connection with sale of residential building in NYC.
- Mediated state court litigation alleging breach of fiduciary duties in connection with condo association.
- Mediated breach of commercial construction contract concerning project for renovations at sixteen buildings in NYC.
- Co-mediated breach of contract in connection with PIPE agreement.
- Mediated multi-state litigation seeking declaratory judgement giving priority interest in deposit account against

defendants who contracted for future receivables of debtor.

Employment:

- Mediated federal litigation filed by former president and general manager of public corporation alleging claims for breach of contract, unjust enrichment, and New York Labor Law violations relating to executive compensation.
- Mediated numerous wage and labor claims under FLSA and NY Labor Law.
- Mediated numerous litigations alleging claims of discrimination and retaliation relating to disability, gender, race, and age.

Insurance:

- Served as chairperson for arbitration seeking declaratory judgment that respondents were not “Additional Insureds” under insurance policy.
- Mediated litigation relating to insurance coverage for property damage and business interruption in connection with the fire and collapse of turbine tower on wind farm.
- Mediated federal litigation seeking declaratory judgment relating to insurance coverage under an attorney professional liability policy.
- Mediated federal litigation alleging tort involving commercial insurance policy.
- Co-mediated litigation relating to the interpretation of D&O and EPLI policies.
- Mediated state court litigation relating to denial of coverage for homeowner’s policy.

Miscellaneous:

- Mediated federal litigation alleging trademark violation and breach of partnership agreement.
- Co-mediated federal litigation alleging violations of copyright law.
- Sole arbitrator for multiple consumer disputes, including allegations relating to temporary rental agreement, claims for fraud, negligence, and violations of General Business Law § 349 relating to student loans.
- Mediated pet custody dispute.
- Mediated personal injury disputes.

REPRESENTATIVE LEGAL MATTERS – COMMERCIAL & SECURITIES

Commercial, Securities, Insurance & Employment:

- Multi-billion dollar bet-the-company litigation alleging breaches of representations and warranties made in connection with the issuance and insurance of residential mortgaged-backed securities.
- Securities fraud litigation alleging public company and directors and officers made material misstatements in connection with risk management and credit rating policies and procedures, credit mitigation strategies, internal financial reporting controls, and loss exposures on its public finance bond portfolio.
- Federal action filed by municipal entities alleging conspiracy to influence credit rating agencies’ methodologies.
- Federal action alleging claims for civil RICO, breaches of fiduciary duty, fraudulent misrepresentation and conspiracy filed by corporate developers of various military housing projects.
- Federal class action alleging violations of insurance law, NY General Business Law and breaches of contract relating to alleged deceptive practices with respect to insurance renewal billing.
- Securities fraud class action relating to auction-rate securities.
- Breach of contract case relating to national cosmetic company partnership and distribution agreement.
- Advised companies as both outside and in-house counsel in connection with reductions in force, severance agreements, breaches of restrictive covenants, and allegations of discrimination (pre and post-litigation).
- Multiple litigations involving multinational financial institution, including litigations asserting breach of contract claims relating to ISDA agreement and a contract for the sale of promissory notes.

WORK HISTORY

GUPTA DISPUTE RESOLUTIONS LLC, New York, NY

January 2020 – Present

Principal

Offering arbitration and mediation to businesses seeking to prevent and resolve conflict.

AMAIYA MANAGEMENT LP, Austin, TX (worked remotely)

June 2019 – December 2019

Senior Counsel and Chief Compliance Officer

Senior advisor to investment management firm. Advised company in connection with various legal issues, including but not limited to, commercial litigation, securities laws, investments, compliance matters, privilege, and confidentiality.

AMBAC ASSURANCE CORPORATION, New York, NY

Litigation Consultant

July 2016 – June 2019

First Vice President and Assistant General Counsel

November 2010 – June 2016

Senior litigator for financial guaranty insurance company involved in partial insurance rehabilitation and parent company that emerged from bankruptcy in 2013. Advised the company on risk management, corporate governance, internal investigations, and securities matters, and managed multi-billion-dollar bet-the-company offensive and defensive litigation concerning residential mortgaged-backed securities, as well as securities class-actions, civil RICO, employment, ERISA, bankruptcy and other insurance and commercial litigation. Responsibilities included:

- Managing high-priority business strategies at company, including the development, implementation, and management of a litigation-remediation strategy for distressed structured finance portfolio that has currently resulted in the negotiation of settlements in excess of \$1 billion.
- Supervising all aspects of litigation, including motion practice, fact and expert witness preparation and depositions, trial strategy, e-discovery protocols, settlement negotiations, corporate budgeting, and outside counsel management.
- Advising on securities and regulatory issues relating to the company’s financial disclosures, including drafting litigation-related sections of SEC filings, and part of team that advised on and developed litigation reserves.
- Counseling company, affiliated entities, senior management, and board of directors in connection with internal investigations, employment issues, legal risk management, privilege, corporate governance, and conflicts of interest.
- Providing securities and regulatory advice to the investment desk including advising on materiality assessments of non-public information and managing insider trading policies and advising investor relations department in connection with quarterly SEC filings and external communications.

ADDITIONAL EXPERIENCE

DLA PIPER LLP (US), New York, NY

August 2006 – October 2010

Associate

SEWARD & KISSEL LLP, New York, NY

September 2004 – August 2006

Associate

MORGAN STANLEY ASSOCIATES, New York, NY

February 2001 – August 2001

Collateral Management Associate

PRUDENTIAL FINANCIAL, New York, NY

February 2000 – February 2001

Municipal Syndicate Associate

PRICE WATERHOUSE COOPERS, Fort Lee, NJ

July 1999 – February 2000

Business Analyst

EDUCATION

FORDHAM UNIVERSITY SCHOOL OF LAW, New

York, NY, May 2004

Juris Doctor, *cum laude*

THE GEORGE WASHINGTON UNIVERSITY,

Washington, D.C., May 1999

Bachelors of Arts, Psychology with Minor in Sociology,

magna cum laude, and with Special Honors

HONORS AND PROFESSIONAL AFFILIATIONS

- Associate with College of Commercial Arbitrators, 2023-2025
- Recipient JAMS Diversity Fellowship, 2021-2022

- Arbitrator and Mediator for American Arbitration Association
- Mediator and Arbitrator for CPR Panels of Distinguished Neutrals for New York City ADR and Hedge Funds and Member of Y-ADR Steering Committee
- Arbitrator for FINRA
- Mediator for New York Supreme Court, Commercial Division, Bronx, Richmond & Kings Counties
- Secretary and Board of Directors for ADR Inclusion Network, 2021-2023
- Member, New York State Bar Association, Dispute Resolution Section and Mediation Committee
- Member, New York State Bar Association, Commercial and Federal Litigation Section
- Member, New York City Bar Association, ADR Committee and Co-Chair, Diversity Subcommittee, 2020-2023
- Member, International Network of Boutique and Independent Lawyers, New York Chapter

PUBLICATIONS AND SPEAKING ENGAGEMENTS

- *“There Has to Be A Better Way: Changing How We Practice to Obtain Professional Satisfaction,”* NYSBA ComFed and Dispute Resolution Sections, Spring Meeting, May 6, 2023
- *“Co-Mediation: How to Ensure Two Heads Really Are Better Than One,”* American Bar Association, March 8, 2023
- *“How to Start an ADR Practice,”* NYSBA Dispute Resolutions Section, Arbitration Committee, January 10, 2023
- *“Early Mediation: Why, When and How,”* CPR Global Conference, December 7, 2022
- *“Handling Arbitrator Misbehavior” (Perspectives from Co-Arbitrators, Counsel and Institutions),* NYSBA Dispute Resolution Fall Conference, October 20, 2022
- *“DEI & ADR: 5 Practical Ways to Increase Diversity in the Selection of Neutrals,”* ACC Docket, June 2022
- *“5 Mediation Mistakes That Create Obstacles to Settlement,”* Law360, May 2022, Co-Author
- *“Arbitration Advocacy in the Virtual and Hybrid World, Session 3: When to Consider Mediation,”* CPR Dispute Resolution, May 19, 2022, Moderator
- *“Mass Arbitration Filings: How Are Arbitral Institutions Handling Them?”* American Bar Association, March 17, 2022, Panelist
- *“Hot Topics in ADR,”* CPR Dispute Resolution Annual Conference, March 2022, Panelist
- *“Overcoming Client Misconceptions About Mediation,”* ACC Docket, June 2021
- *“Five Principles to Maximize Chances of Success in Mediation,”* Mediate.com, January 2021
- *“Employment Litigation: 3 Instances Where Companies Should Consider Mediation,”* Mediate.com
- *“Bridging the Information Gap: Helping Clients Better Understand Mediation,”* NYSBA DRS Mediation Committee, February 8, 2021, Presenter

BAR ADMISSIONS

New York, New Jersey, S.D.N.Y, E.D.N.Y