



FALSE PHILANTHROPY

Special Report Concerning Latest Amended Disclosures of The Bill, Hillary & Chelsea Clinton Foundation

Volume 1: Disclosures Relating from 1997 Primarily through 2010

EXECUTIVE SUMMARY

Important Disclaimer

Information concerning the Bill, Hillary & Chelsea Clinton Foundation (the “Clinton Foundation”) that is analyzed in this Special Report (the “Special Foundation Report”) is derived only from publicly available primary and secondary sources. No attempt has been made to verify the accuracy of underlying source material; however, every reasonable effort has been made to direct readers to public filings and other documents evaluated and mentioned in the Special Foundation Report. The analysis contained herein, together with accompanying Appendices, Exhibits, Supporting Exhibits and Tables, does not constitute expert advice of any kind, whether legal, financial, accounting, policy, or otherwise. Readers are urged to evaluate relevant publicly available facts about the Clinton Foundation, in appropriate context, and to form their own independently derived conclusions.

by

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EXECUTIVE SUMMARY

Trustees and other persons have been engaged in an unprosecuted criminal conspiracy to operate the Clinton Foundation in the guise of a public charity, when it is, instead, an illegal money-laundering and influence peddling scheme.

Close, ongoing review of public disclosures issued by the Clinton Foundation (that must be true, complete, and accurate) demonstrates that trustees have failed, since 1997, to operate this public charity in compliance with applicable laws.

Yet, to date, no state, federal, or foreign government authority has prosecuted trustees, officers, and others responsible for escalating illegal activities.

In fact, the Clinton Foundation has engaged in widespread unauthorized activities, including illegal operations internationally and in the U.S., and illegal fundraising across state and national boundaries, using telephones, mail, and the internet.

Moreover, the Clinton Foundation has never validly been authorized by the I.R.S. to pursue tax-exempt purposes other than serving as an archival records repository and research facility in Little Rock, Arkansas.

Instead of concentrating upon its specifically-authorized tax-exempt purposes, trustees performed lax oversight and installed ineffective controls, creating conditions where Bill Clinton, Ira Magaziner, and others deliberately and illegally diverted substantial sums from the Clinton Foundation and its affiliates.

This Special Foundation Report is a “Call to Action” for concerned citizens to join in pressing state, federal, and foreign governments so they will investigate the complete Clinton Foundation record, and, following due inquiries, hold those responsible to account for illegal operation of a public charity.

Time is of the essence—impervious so far to mounting concerns, the Clinton Foundation continues issuing false and materially misleading public disclosures while aggressively raising additional contributions.

If you share concern after considering information in this Special Foundation Report, and if you prod those in government to act, you can make the crucial difference. You can help prove that no one, not even a candidate for U.S. president is “too big to jail”.

MAJOR ELEMENTS IN THE ONGOING, UNPROSECUTED CRIMINAL CONSPIRACY

This Special Foundation Report reveals more results from a year-long, and still on-going study of Clinton Foundation public records¹.

I.R.S.-authorized public charities that operate internationally are normally subject to numerous strict regulations, including a requirement that they pursue only specific purposes, authorized on the basis of a true and accurate application and a requirement that all foreign activities are tightly controlled from a U.S. base.

Appendix I points readers to helpful background information concerning these and other basic requirements.

Instead of operating in compliance with applicable laws and regulations, trustees² of the Clinton Foundation and Clinton Foundation entities have been engaged in widespread illegal activities for years.

Soliciting donations using telephones, mail, and the internet while materially false and misleading public filings remain outstanding is criminal activity--in some jurisdictions, such crimes are misdemeanors, in others they are more serious felonies.

Moreover, conspiring to cover-up bank fraud, theft, embezzlement, and inurement involving charities is also criminal activity.

In financial terms, the size of criminal activities directly involving the Clinton Foundation exceeds \$2 billion--counting affiliated and indirect criminal activities, the size exceeds \$50 billion.

The geographic scope of these unprosecuted criminal activities touches all 50 U.S. states, the District of Columbia, and more than 100 foreign countries where Clinton Foundation entities operate or solicit donations.

¹ Readers are directed to www.charlesortel.com where there are several in-depth reports concerning Clinton Foundation public disclosures. The piece in Breitbart News that initiated this inquiry can be found following this link:

<http://www.breitbart.com/big-government/2015/03/16/with-so-many-red-flags-why-isnt-the-irs-auditing-the-clinton-foundation/>

The First Foundation Report can be found following this link:

<http://charlesortel.com/the-latest-available-clinton-foundation-filings-appear-deceptive>

² The term "trustee" is used throughout to mean "director" and *vice versa*.

Central features of the ongoing, unprosecuted criminal conspiracy include five major elements.

Aggressive Pursuit of Unauthorized Activities

Starting days after departure from the White House in January 2001, certain individuals used the cover of the Clinton Foundation to claim pursuit of international charitable activities including disaster relief and remediation of HIV/AIDS.

These international activities were never validly authorized by any government authority.

Deliberate Failures of Control

Bill Clinton, Ira Magaziner, and others, from 1997 through 2010, exercised substantial influence over the Clinton Foundation, even though these conflicted individuals were not listed as trustees of the Clinton Foundation.

Deliberate Failures of Oversight

Trustees of the Clinton Foundation, who were closely tied to political activities of the Clinton family, made sure that required financial controls were ineffective, and failed to procure legally required independent certified audits for any financial year.

No valid accounting has ever been performed for any Clinton Foundation activities.

Deliberate Diversions of Donations

With ineffective controls and lax oversight, Bill Clinton, Ira Magaziner, and others were able to cause substantial donations from foreign governments, foundations and the general public to be diverted from their intended purposes.

Precise estimates are not possible given the state of published financial accounts, but diverted amounts involved certainly run to the hundreds of millions of dollars and may involve billions of dollars.

Attempted Cover-Up of Illegal Activities

Beginning late in 2008, Bill Clinton, Hillary Clinton, and others expanded efforts to cover up illegal operating and fundraising activities of the Clinton Foundation since inception.

Working ultimately with individuals inside the I.R.S. and elsewhere, these persons led efforts to “restructure” the Clinton Foundation to make it appear that it had been legally constituted and validly operated in compliance with applicable laws, when this was certainly not the case.

These ongoing illegal activities have compounded legal exposures for many individuals and entities, including all current Clinton Foundation trustees and all Clinton Foundation affiliates.

SELECTED KEY FINDINGS

This Special Foundation Report, together with forthcoming Appendices, Exhibits, Supporting Exhibits, and Tables concentrates upon public disclosures of U.S. entities³ affiliated with the Clinton Foundation, and purporting to act as, and in concert with, certain I.R.S.-authorized public charities, during the period 1997 through 2010.

Supporting analysis is necessarily detailed--rather than overwhelm readers who may not yet be as familiar as they need to be with important context, with accounting, and with numerical analysis, this section presents, in outline form, 10 Key Findings.

Key Finding #1: Clinton Foundation Public Filings Deliberately Omit and Obscure Key Information That is Otherwise Available in the Public Domain--this Omitted and Obscured Information is Material and is in Process of Being Transmitted to Key Government Authorities Inside and Outside the United States.

Public charities the size that the Clinton Foundation has been since 1997 are required to procure independent, certified audits of their financial statements, that are performed in accordance with strict, detailed rules.

Trustees of the Clinton Foundation have never procured compliant audits but they have procured more detailed accounting work product than is available through the principal Clinton Foundation portal (its website).

Analysis of these more detailed accounting reports, of deliberately omitted legal agreements, and of other documents continues and confirms that trustees, Clinton Foundation entities, and other persons have been engaged in an escalating criminal conspiracy to hide crucial defects and illegal activities, for years.

Key Finding #2: Latest Amended Filings for Clinton Foundation Entities Compound Legal Problems for these Organizations and Especially for their Trustees.

When the Clinton Foundation made the mistake of re-filing, on 16 November 2015, an incomplete and materially misleading Annual Return on IRS Form 990 for 2010, without all required supporting Schedules, and lacking a legally required

³ Subsequent reports will examine international entities, including those in Canada, the United Kingdom, Sweden, and in other nations.

independent certified audit of their financial results, **current trustees compounded their legal problems inside and outside the United States.**

The following Clinton Foundation trustees who were not listed as trustees in connection with the original 2010 filing⁴, may now be held responsible for the amended 2010 filing that contains false and materially misleading statements and omits crucial disclosures: (1) Chelsea Clinton, (2) William J. Clinton, (3) Frank Giustra, (4) Rolando Gonzalez Bunster, (5) Eric Goosby, (6) Hadeel Ibrahim, (7) Lisa Jackson, (8) Cheryl Mills, and (9) Cheryl Saban.

There are numerous material errors in the amended 2010 refiling--these errors are not minor, technical mistakes and they are not isolated miscues. The errors are part of a deliberate plan that almost succeeded in continuing to mislead the general public and relevant government authorities.

One key defect in the original and amended Clinton Foundation financial statements is that both start with and fundamentally depend upon an opening balance sheet at 31 December 2009 that is false and materially misleading to its core.

Appendix II explains, in detail, material defects in this opening balance sheet.

Appendix III explains, in detail, material defects in financial statement information filed concerning the period from inception on 23 October 1997 through 31 December 2009.

Appendix IV explains, in detail, material and uncorrected defects in filings for all constituent elements of the Clinton Foundation concerning 2010.

Readers should note that certain government authorities are apparently not required to prove “intent” or specific “harm” when it comes to obtaining convictions for charity frauds, unlike in matters involving “for-profit” activities such as the Enron prosecutions and the Madoff prosecutions.

Key Finding #3: Ongoing Review of Publicly Available Information Suggests that the Clinton Foundation’s Persistent Practice since Inception of Engaging in Illegal Activities whose Scale is Substantial in Relation to its Authorized Tax-Exempt

⁴ Bruce Lindsey, Terence McAuliffe, and Skip Rutherford were listed as Clinton Foundation trustees in the original filing concerning 2010.

Purposes Disqualifies it from Continuing in Existence, as Currently Structured and Operated.

Lying, omitting material facts, and misstating material facts on filings made to government authorities regarding an IRS-authorized tax-exempt nonprofit corporation are illegal acts.

Soliciting donations using the internet, mail, and telephones while public disclosures that are materially misleading remain outstanding are illegal acts.

Diverting donations from their specifically authorized tax-exempt purposes are illegal acts.

According to the IRS⁵:

“...all charitable trusts (and by implication all charitable organizations, regardless of their form) are subject to the requirement that their **purpose may not be illegal or contrary to public policy [emphasis added]**”.

The IRS underscores that:

“...an organization will not be regarded as operated “exclusively” for IRC 501(c)(3) tax-exempt charitable purposes **if more than an insubstantial part of its activities is not in furtherance of an exempt purpose [emphasis added]**”⁶.

It is particularly important to note⁷ that:

“**The presence of a single non-charitable purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly charitable purposes [emphasis added]**”.

Evidence available in the public domain shows clearly that the Clinton Foundation started engaging in illegal operating and fundraising activities purportedly fighting HIV/AIDS internationally, between 12 July 2002 and 23 March 2004. These particular illegal activities continued through to the present.

Evidence in the public domain also shows that certain persons, trustees, officers, and Clinton Foundation entities engaged in a raft of additional illegal activities from

⁵ See 1985 EO CPE Text: 1 Activities That are Illegal or Contrary to Public Policy and Revenue Ruling 71-447, 1972-2, 1971-2 C.B. 230; Restatement (Second) of Trusts, Section 377, Comment c (1959)

⁶ See Reg. 1.501(c)(3)-1(c)(1).

⁷ See Better Business Bureau v. United States, 326 U.S. 279 (1945)

31 December 2003, including bank fraud, theft, embezzlement, financial statement fraud, wire fraud, solicitation fraud, and charity fraud.

Key Finding #4: Trustees of the Clinton Foundation have Abdicated Control--since January 2001, Bill Clinton, Ira Magaziner, and Others Not Named as Trustees or Officers Engaged Repeatedly in Unauthorized Activities in the Name of the Clinton Foundation, Including Extensive International Conduct that was Never Controlled, as is Legally Required, from within the United States.

To operate a federally tax-exempt organization lawfully outside the United States, trustees must actually exercise tight, effective operational controls from one or more domestic U.S. bases, and ensure that all foreign operations are carried out in accordance with specifically authorized tax-exempt charitable purposes envisaged in a formal application to the IRS and explicitly confirmed by the I.R.S. in a determination letter.

Starting in 2002, certain persons solicited funds in the name of the Clinton Foundation without registering inside the United States and abroad, to pursue unauthorized and illegal activities in numerous foreign countries.

These activities, deliberately omitted or hidden in Clinton Foundation public filings, typically involved raising substantial sums from donors in rich countries to, in theory, pursue charitable work in poor countries whose legal systems were ill-equipped to police criminal activities.

Examples, covered in detail in forthcoming Appendices, include illegal solicitations to the governments of Ireland, the United Kingdom, and Norway to, in theory, provide relief in remote corners of Africa; illegal solicitations to the government of Australia to provide relief in remote corners of Papua New Guinea and Indonesia; and illegal solicitations to governments funding UNITAID (housed within the World Health Organization) to provide relief in remote corners of Africa and Asia; among many others.

These illegal, unauthorized, and substantial activities are not validly accounted for or explained in Clinton Foundation public filings.

Key Finding #5: Trustees of the Clinton Foundation have Attempted to Cover Up Diversion of Funds and Frauds Committed in Connection with Completion of the Little Rock, Arkansas Clinton Foundation Campus During and After 2004.

Financial statements were prepared and accounting work product was procured for the Clinton Foundation concerning 2004, when the Little Rock Clinton Foundation campus was completed.

This crucial information and other material information concerning legal agreements with the National Archives and Records Administration is deliberately omitted from the Clinton Foundation website, though it can be found in the public domain.

Moreover, key financial footnotes essential in understanding that funds were diverted are deliberately obscured on the Clinton Foundation website, though this information can be found in the public domain, as well.

Missing material information shows that substantial sums were diverted from Clinton Foundation accounts during and after 2004, that multiple loans were obtained under false and materially misleading premises, and that accounting for certain loans and loan repayments was incorrect and materially misleading.

Key Finding #6: Trustees of the Clinton Foundation and Others Submitted Numerous False and Materially Misleading Applications to Government Authorities to Obtain Authorizations to Operate and Solicit Donations for Tax-Exempt Organizations.

Appendices II, III, and IV explain in detail why applications to the I.R.S. on Form 1023 concerning at least six entities were false and materially misleading:

- (1) Clinton Foundation HIV/AIDS Initiative, Inc.--submitted around 29 April 2004;
- (2) Bush Clinton Katrina Fund--submitted after 3 October 2005 on a date not yet determined;
- (3) Clinton Health Access Initiative, Inc.--submitted around 31 December 2009;
- (4) Clinton Bush Haiti Fund--submitted around 12 April 2010;
- (5) Alliance for a Healthier Generation, Inc.--submitted around 26 July 2010; and
- (6) Clinton Global Initiative, Inc.--submitted around 3 August 2010.

In addition, in connection with the above, and with the Clinton Foundation, trustees and other persons submitted numerous false and materially misleading registration applications and annual reports to state and to foreign governments.

Key Finding #7: The Clinton Foundation, its Constituent Elements, and its Affiliates Face Substantial Economic and Legal Threats by Potential Retroactive Revocation of Numerous Authorizations Secured from the I.R.S. on False Premises to Operate as Federally Tax-Exempt Organizations.

Under normal circumstances, the I.R.S. would decide to revoke authorization for a nonprofit organization to operate as a federally tax-exempt entity retroactively to the date when the organization veered from its specifically approved purposes and/or made false and materially misleading statements in its application.

The I.R.S. explains⁸ how it ordinarily views and handles “material change in [an] organization” as follows:

“If there is a material change, inconsistent with exemption, in the character, purpose, or method of operation of the organization, revocation will ordinarily take effect on the date of that material change”.

In making a determination to revoke federal tax-exempt authorization, the IRS normally examines facts and circumstances, in detail:

“If the organization **omitted or misstated a material fact, operated in a manner materially different from that originally represented [emphasis added]**, or, with regard to organizations to which Section 503 applies, engaged in a prohibited transaction (such as diverting corpus or income from its exempt purposes), **the revocation or modification may be retroactive [emphasis added]**”.

Retroactive revocation by the IRS will have devastating consequences for Clinton Foundation entities, for donors, and for trustees, especially when it can be proven through examination of nonpublic and public information that trustees did not faithfully discharge their legally defined duties of loyalty, obedience, and care.

Key Finding #8: Trustees, Clinton Foundation Entities, and Substantial Donors Face Legal Exposures Not Simply from the I.R.S. and other Federal Government Authorities, but from U.S. State and from Foreign Government Authorities.

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⁸ For more detailed information, please follow this link and read it carefully:
<https://www.irs.gov/pub/irs-pdf/p557.pdf>

Press accounts concerning Clinton Foundation matters and concerning certain allegedly missing emails tend to focus upon lines of inquiry concerning possible influence peddling routed through Clinton Foundation entities.

In fact, the Clinton Foundation is regulated also by U.S. state governments and by foreign governments. These authorities ordinarily might care whether all Clinton Foundation entities are validly authorized, duly constituted, and properly run in each legal jurisdiction where they have operated and where they have solicited contributions.

Key Finding #9: Trustees of the Gates Foundation and the Gates Foundation Face Legal and Other Exposures for Either Being Complicit with the Clinton Foundation in Engaging in, Funding, and Covering Up Illegal and Unauthorized Activities of the Clinton Foundation Purportedly Fighting HIV/AIDS, or Failing to Detect Material Defects in Clinton Foundation Filings, Authorizations, and Grant Requests.

Indirectly prior to 2005, while directly and indirectly thereafter, the Gates Foundation funded Clinton Foundation HIV/AIDS activities, even though these were never validly authorized by the I.R.S.

During 2009, 2010, and 2011, Gates Foundation personnel were actively involved attempting to hold out Clinton Health Access Initiative, Inc. as a validly authorized and constituted public charity. Particularly in these efforts during 2009 through 2011, for which there must be extensive nonpublic records, the Gates Foundation was either complicit in illegal activities, with attendant state, federal, and foreign legal exposures, or ignorant of these illegal activities calling into question the effectiveness of their internal operating and financial controls.

Key Finding #10: President Obama does not have Legal Authority to Issue Pardons for Most Apparent Illegal Acts Involving Trustees, Executives, Agents, and Clinton Foundation Entities.

The U.S. President's pardon powers extend to federal crimes, and not to state crimes as the U.S. Department of Justice makes plain⁹ on its website:

"Does the President have authority to grant clemency for a state conviction?"

⁹ For more information, please follow this link:

<http://www.justice.gov/pardon/frequently-asked-questions-concerning-executive-clemency#0>

No. The President's clemency power is conferred by Article II, Section 2, Clause 1 of the Constitution of the United States, which provides: "The President . . . shall have Power to grant Reprieves and Pardons for Offenses against the United States, except in Cases of Impeachment." Thus, the President's authority to grant clemency is limited to federal offenses and offenses prosecuted by the United States Attorney for the District of Columbia in the name of the United States in the D.C. Superior Court. An offense that violates a state law is not an offense against the United States. A person who wishes to seek a pardon or a commutation of sentence for a state offense should contact the authorities of the state in which the conviction occurred. Such state authorities are typically the Governor or a state board of pardons and/or paroles, if the state government has created such a board."

Moreover, decisions to prosecute and/or to pardon crimes against foreign laws are the exclusive province of foreign governments, over which, in this case, the U.S. federal government may have only marginal influence.

Finally, readers may wish to consider whether President Obama and the U.S. Department of Justice have meaningful conflicts of interest evaluating potential prosecution of Clinton Foundation federal offenses in that President Obama donated a portion of his Nobel Peace Prize proceeds to Clinton Bush Haiti Fund in 2010, when that public charity was authorized as a federally tax-exempt organization on the basis of a false, incomplete, and materially misleading application to the I.R.S. on Form 1023.

ADDITIONAL BACKGROUND

The focus of more detailed analysis contained in Appendices, Exhibits, and Supporting Exhibits to this Special Foundation Report centers upon six issues of major importance concerning the period from inception in October 1997 through 2010:

- (1) Validity of essential Clinton Foundation operating authorizations inside and outside the U.S.;
- (2) Failures of Clinton Foundation trustees to make financial disclosures and to procure independent, certified audits of financial statements prepared consistently in accordance with Generally Accepted Accounting Standards;
- (3) Disclosures concerning activities fighting HIV/AIDS, of the largest charitable pursuit of the Clinton Foundation in financial terms;
- (4) Disclosures concerning the largest financial asset of the Clinton Foundation--the Little Rock, Arkansas campus;
- (5) Disclosures concerning activities and financial results of all Clinton Foundation affiliates; and
- (6) Disclosures concerning private gains and inurement arising through operation of all Clinton Foundation entities and affiliates.

To consider these issues and other important ones, one must focus on the complete public record, and not simply upon information that trustees of the Clinton Foundation have chosen to disseminate.

It takes honest, informed, and diligent trustees to run an I.R.S.-authorized public charity in full compliance with applicable state, federal, and foreign laws.

As you will see for yourselves, when you examine more of the public record than trustees have chosen to reveal, the Clinton Foundation has instead, since inception, issued false and materially misleading public disclosures while it and its agents proceeded with massive unregistered and improperly registered illegal fundraising efforts, garnering at least \$2 billion in declared donations.

Rather than run a public charity in conformity with applicable laws, trustees of the Clinton Foundation have failed to display required independence, failed to exercise effective controls, and failed to ensure that this highly visible entity follows only its authorized and specific tax-exempt purposes.

As a direct result, high profile donors including the governments of France, the United Kingdom, Ireland, Australia, and Norway as well as others including the Gates Foundation, the Children's Investment Fund Foundation, Fred Eychaner's Alphawood Foundation, Elton John's AIDS charity, and Princess Diana's now defunct charity, and members of the general public have been duped (some, perhaps willingly).

Substantial portions of donations have likely been diverted from intended purposes towards prohibited personal and political purposes, while substantial portions of declared expenses may also have been illegally diverted.

You will not be able readily to discern material defects in the Clinton Foundation record when you concentrate solely upon their website--key, instructive documents are purposefully omitted or obscured at www.clintonfoundation.org, which serves as the primary information portal.

Instead, to understand why Clinton Foundation public disclosures are false and materially misleading, you must penetrate other available records and perform persistent digging inside and outside the United States.

Forthcoming Appendices, Exhibits, and Supporting Exhibits will help you find and analyze crucial information that remains purposefully off of or obscured on the Clinton Foundation website,

Fortunately, state and foreign government regulators have relevant records that are accessible in the public domain, and upon request.

With the benefit of deliberately omitted information and important contextual background, you will see the Clinton Foundation for what it truly is--an unregulated and unprosecuted criminal fundraising scheme, operating fraudulently in the guise of a public charity.

Moreover, when you examine the wider record in proper context, you will understand why government authorities must finally act now, even if you cannot understand why government authorities did not act starting years ago.

This Special Foundation Report concentrates primarily upon the period from inception of the Clinton Foundation in 1997 through 2011, when records submitted under penalties of perjury were filed with government authorities concerning calendar years 1998 through 2010.

Numerous U.S. states, federal authorities, and foreign governments each could choose to prosecute trustees, Clinton Foundation entities, and even donors who were in position to exercise substantial influence.

Insiders also stand in potential legal jeopardy, particularly those who derived more than “insubstantial” private gains that have arisen through operation of the Clinton Foundation and its affiliates.

This Executive Summary serves as an introduction to analysis of the voluminous body of publicly available information concerning Clinton Foundation entities, that is best considered in proper context.

In coming days, additional and more detailed information including links to key reference and supporting materials will appear through www.charlesortel.com.

EXECUTIVE SUMMARY

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Selected Observations

“The information we reviewed showed that the actors are ideologically driven men. This is not surprising as **extremists of all sorts believe that the ends justify the means [emphasis added]**. Thus, whether the actor is Enaam Arnaout (who pled guilty to one count of racketeering conspiracy for fraudulent diversion of charitable donations to promote overseas combatants, largely sending anti-mine boots and tents to Bosnia and Chechnya) or Colonel Oliver North (who was convicted of using foundation grants to purchase arms in the Iran-Contra scandal and is now a right-wing media personality with many admirers), **ideologically-driven individuals appear most likely to cross the line into criminal behavior using charities [emphasis added]**.”

Victoria B. Bjorklund, Esq.¹⁰

“...the history of this country, and **the history of the world, I’m afraid, is full of examples of good men who do bad things**...If the aberrant misbehavior in some hypothetical case was a murder, the fact that the person lead a blameless or even totally lawful life would not mean that you didn’t have to impose serious punishment for the murder.”

Attributed to **Judge Jed S. Rakoff**¹¹

¹⁰ From a draft presentation entitled “Terrorism and Money Laundering: Illegal Purposes and Activities” prepared around 28 October 2004 for the National Center on Philanthropy and the Law. Please follow this link for more details:

http://www1.law.nyu.edu/ncpl/pdfs/2004/Conf2004_Bjorklund_DRAFT.pdf

¹¹Anita Raghavan, *The Billionaire’s Apprentice: The Rise of the the Indian-American Elite and the Fall of the Galleon Hedge Fund* (New York-2013), page 405.