

LEGAL RESEARCH DOCKET

**Crimes Against Humanity Committed by Non-State Actors**

Requested by: Centro de Estudios Legales y Sociales (CELS) – Argentina

Collaborators: Time Warner Inc.; Simpson Thacher & Bartlett LLP; New York Times Co. – New York

Overview: In 2005 the Argentine Supreme Court ruled that no statute of limitations applies for crimes against humanity. Argentine legislation and jurisprudence previously limited the commission of crimes against humanity to the state's armed forces. In June 2006, lawyers at Time Warner, Simpson Thacher & Bartlett and New York Times prepared for CELS research on the range of non-state actors that can have responsibility for these crimes, and a survey of the developments on this matter in various countries.

**Mexican Codes of Ethics and Professional Responsibility of the Legal Profession**

Requested by: The Vance Center – New York

Collaborator: Milbank, Tweed, Hadley & McCloy LLP – New York / Mijares, Angoitia, Cortes y Fuentes, S.C. – Mexico City

Overview: In March 2006 Milbank, Tweed, Hadley & McCloy collaborated with Mijares, Angoitia, Cortes y Fuentes to prepare an analysis of the ethical codes governing the legal profession in Mexico and rules that relate to the obligation of lawyers to provide free legal services to the poor and marginalized. The document is for use by the Vance Center in meetings held in Mexico in 2006 on legal professional responsibility and access to justice.

**Research on the Use of Amicus Briefs in Foreign Courts to Advance Public Interest**

Requested by: The Vance Center – New York

Collaborator: Madeleine Schachter, Esq. – New York

Overview: In date 2005 Madeleine Schachter prepared an analysis of the utility of pro bono representation of American-based *amicus-curiae* in foreign and multi-national courts as a means of advancing the public interest.

**Research on U.S. Incorporation of Non-Profit Working in Afghanistan**

Requested by: FEMAID – Afghanistan

Collaborator: Cleary, Gottlieb, Steen & Hamilton LLP – New York

Overview: In December 2004, Cleary, Gottlieb, Steen & Hamilton assisted FEMAID, an international organization working in Afghanistan on issues of gender rights and democracy, to obtain information on incorporating in the U.S. as a 501(c)3.

**Research on Tax-Exemptions for Non-Profits in South Africa**

Requested by: Legal Resources Centre's (LRC) Non Profit Organizations Legal Support Project (NPO) – South Africa

Collaborator: Shearman & Sterling LLP – New York

Overview: In November 2004, Shearman & Sterling prepared an analytical memorandum for LRC's NPO Project, which seeks to promote good governance and accountability in not-for-profit organizations through the provision legal assistance and advice. The memorandum takes into account existing non-profit tax legislation in South Africa and its limitations on the income-generating activities of not-for-profit organizations. It describes relevant U.S. legislation regulating tax-exemptions for not-for-profit organizations that engage in income-generating activities related to their missions.

### **Chile's Charitable Donations Tax System**

Requested by: Fundación Pro Bono – Chile

Collaborators: Philippi, Yrarrazaval, Pulido Y Bruner – Chile; Simpson Thacher & Bartlett LLP – New York

Overview: In June 2004, Simpson Thacher & Bartlett led collaboration between law firms in Argentina, Brazil, Germany, Mexico and Spain, to prepare an analytical memorandum on the charitable donations tax system in the U.S. and other jurisdictions for use by Philippi, Yrarrazaval, Pulido Y Bruner and Fundación Pro Bono. Philippi, Yrarrazaval, Pulido Y Bruner is leading a group attorneys from 5 law firms in Chile providing pro bono assistance to organizations working to reform the tax exemption laws in Chile governing charitable donations.

### **U.S. Incorporation Options for a Chilean Foundation**

Requested by: Vial Y Palma; Palma Chilena – Chile

Collaborator: Torys LLP – New York

Overview: In March 2004, Torys prepared a memorandum of various U.S. not-for-profit structure options to assist Vial Y Palma with the incorporation in the U.S. of Palma Chilena, a Chilean foundation that protects the endangered Chilean Palm.

### **Ethics and Conduct Codes Governing U.S. Judges and Lawyers**

Requested by: Poder Ciudadano – Argentina

Collaborators: New York City Bar Association's City Bar Justice Center – New York

Overview: In March 2004, City Bar Justice Center compiled for Poder Ciudadano, a not-for-profit organization working in Argentina on issues of citizenship, civic information, collective action and democracy, research on U.S. codes of conduct and ethics governing the professional responsibility of judges and lawyers.