

The Yale MacMillan Center



GLOBAL FINANCIAL INTEGRITY

**The Structural Roots of Global Poverty**

*Theory Meets Practice*

February 14-16, 2013, Yale University

Dear friends,

Thank you for joining us for fourth annual conference of the Yale Global Justice Program and Global Financial Integrity, *The Structural Roots of Poverty: Theory Meets Practice*. This three-day conference brings together academic, advocacy, and policy communities to address the structural roots of global poverty relating to illicit financial flows and tax policy, the post-2015 development agenda, climate change, and global health.

The conference begins on Thursday, February 14<sup>th</sup>, with a day-long exploration of the relationship between tax policy, illicit financial flows, and global poverty. Friday, February 15<sup>th</sup>, will feature discussion of priorities for development after 2015, when the Millennium Development Goals expire. Speakers will be encouraged to focus on themes of governance and global institutional reform, inclusive and participatory consultation, and merging the environmental sustainability and poverty alleviation agendas. Saturday, February 16<sup>th</sup>, will be broken into two sessions, one focusing on climate change and global poverty, and the other on global health. The conference will conclude Saturday evening.

We are thrilled to have assembled an outstanding group of speakers and moderators. We expect that these three days will bring about interesting discussion, new ideas, and new opportunities for collaboration. We hope they are enjoyable and productive days for each of you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Thomas Pogge'.

Thomas Pogge  
Professor of Philosophy & Director  
Global Justice Program, Yale University

A handwritten signature in blue ink, appearing to read 'Raymond W. Baker'.

Raymond W. Baker  
Director  
Global Financial Integrity

This event is made possible through the generous support of the Edward J. and Dorothy Clarke Kempf Memorial Fund, administered by the Whitney and Betty MacMillan Center for International and Area Studies at Yale University, the MacMillan Center's Global Justice Program ([www.yale.edu/macmillan/globaljustice](http://www.yale.edu/macmillan/globaljustice)), Global Financial Integrity ([www.gfintegrity.org](http://www.gfintegrity.org)), the Comparative Research Programme on Poverty at the University of Bergen ([www.crop.org](http://www.crop.org)), Academics Stand Against Poverty ([www.academicsstand.org](http://www.academicsstand.org)), Incentives for Global Health ([www.healthimpactfund.org](http://www.healthimpactfund.org)), and by the Orville H. Schell, Jr. Center for International Human Rights Law at Yale Law School.

## About the Yale Global Justice Program

Launched in 2008 by Thomas Pogge, Leitner Professor of Philosophy and International Affairs, the Global Justice Program unites an interdisciplinary group of scholars with the aim of taking morality seriously in shaping foreign policy and in negotiating transnational institutional arrangements. The program has a special interest in the evolution of severe poverty and its relationship with public health. The program is based at the Whitney and Betty MacMillan Center for International and Area Studies at Yale University.

The concept of global justice acknowledges the deep interconnections of a globalized world, and traces individual deprivations back to political and economic structures. It allows us to view events as effects of how our social world is structured and organized — of our laws and conventions, practices and social institutions.

The program supports the work of the Global Justice Fellows and their projects, including the Health Impact Fund and Academics Stand Against Poverty.

You can learn more about the Yale Global Justice Program by visiting [www.yale.edu/macmillan/global\\_justice](http://www.yale.edu/macmillan/global_justice).

## About Global Financial Integrity

Global Financial Integrity (GFI) promotes national and multilateral policies, safeguards, and agreements aimed at curtailing the cross-border flow of illegal money. In putting forward solutions, facilitating strategic partnerships, and conducting groundbreaking research, GFI is leading the way in efforts to curtail illicit financial flows and enhance global development and security.

The mission of GFI stems from the estimate that \$1 trillion in funds which are illegally earned, transferred or utilized are spirited out of developing countries annually. Of this, \$500 billion a year ends up in western accounts. This constitutes the most damaging economic condition hurting the poor. Illicit capital flows enable drug cartels, terrorist organizations and tax evaders to move cash around the globe, undermine the goals of the World Bank and other lending institutions, strip developing nations of critical resources, and contribute to failed states.

GFI was launched in September 2006 following the publication of *Capitalism's Achilles Heel: Dirty Money and How to Renew the Free-Market System*, (John Wiley & Sons 2005), written by Center for International Policy Senior Fellow Raymond Baker. The book demonstrates that the problem of illicit financial flows, and the financial infrastructure supporting it, is enormous. For example, some 70 tax havens and secrecy jurisdictions are in operation across the globe and millions of dummy corporations shield owner's identities. And the scourge of dirty money is getting worse. Indeed, global corruption has not diminished despite ten years of effort, assets now stashed in tax havens around the globe are estimated at \$11.5 trillion, and non-bank cash deposits outside the country of origin are rising.

Additionally, despite massive amounts of foreign aid streaming into transitional economies, many

countries fail to develop to the point that they no longer need aid. Baker's book argues that one reason for this is that illicit capital flows inhibit a country's ability to grow out of poverty. For every \$1 poor nations receive in foreign aid, an estimated \$10 in dirty money flows illicitly abroad. With such great amounts of capital draining from weak economies there is little hope of significant development or of curtailing poverty. Without mechanisms to curtail illicit cash flows, the benefits of foreign aid are undermined and the potential for drug cartels and terrorist groups using the banking system to their advantage is greatly increased.

You can learn more about GFI by visiting [www.gfintegrity.org](http://www.gfintegrity.org).

## **About Academics Stand Against Poverty**

Academics Stand Against Poverty (ASAP) helps poverty researchers and teachers enhance their positive impact on global poverty. It does so by promoting collaboration among poverty-focused academics, effective outreach to policy makers and broader public audiences, and by helping academics turn their expertise into impact through specific intervention projects.

ASAP has chapters in the United States, India, the United Kingdom, Canada and Australia, with hundreds of members working and studying in universities, research centers and NGOs worldwide. It has vibrant student chapters at the University of Birmingham, Delhi and Manchester, with more under development.

This year, one of ASAP's top priorities is to meet the rare impact opportunity raised by the expiration of the Millennium Development Goals (MDGs) in 2015. In order to do so, ASAP is leading a series of efforts meant to ensure that academics succeed in bringing bold and innovative solutions for poverty alleviation to the front and center of the global development agenda.

One of these efforts is the Global Poverty Consensus Report (GPCR) a proactive process of building an inclusive consensus among academics from different disciplines, approaches and world-regions on global poverty alleviation and articulating it in a way that is accessible to policy makers and suitable for framing and directly feeding into the MDG replacement process.

Complementing the GPCR is the Institutional Reform Goals (IRG) campaign, a project aiming to articulate and advocate for a set of politically feasible post-MDG development goals that focus on the responsibilities of affluent states and the donor community rather than just on the outcomes for aid recipients. If you are interested in contributing to the GPCR or IRG projects, contact Gilad Tanay at [gilad.tanay@yale.edu](mailto:gilad.tanay@yale.edu).

You can learn more about ASAP by visiting [www.academicsstand.org](http://www.academicsstand.org).

## **About the Health Impact Fund**

Medicines can work miracles in treating and averting disease. Humanity can fully realize this potential by working toward an international system in which (i) any important existing medicine is accessible to all patients who need it, regardless of their income and nationality, (ii) substantial

research and development (R&D) efforts are always focused on the innovation projects that promise the most cost-effective health gains and (iii) most of the money we spend on medicines flows back into manufacture of medicines and pharmaceutical R&D. *Incentives for Global Health* is an interdisciplinary team of experts from around the world dedicated to breaking a path toward this ideal. We are convinced that evidence-based rewards for performance could bring greatly increased health gains even while reducing the \$1 trillion the world currently spends on medicines.

The Health Impact Fund (HIF), a proposal of Incentives for Global Health, will give innovative firms an option to be directly rewarded based on their contribution to this goal, without impeding access through high prices. It will thus be able to achieve the twin goals of stimulating pharmaceutical innovation in the most important therapeutic areas *and* enabling widespread access.

The integrated solution the HIF provides is global in scope. Many innovative firms have found it difficult to make money in poorer countries because the low prices required to generate substantial sales in those markets made it impossible to charge high prices to wealthier people in those and other markets. The HIF eliminates this problem by requiring a uniformly low price worldwide, while offering innovative companies direct payment based on the health impact of their innovations, no matter where the health impact occurs.

This approach will make it profitable to develop medicines for heretofore neglected diseases as well as medicines with global impact. And these medicines will be sold at low prices all over the world, while still generating a return for the shareholders of innovative pharmaceutical companies.

The essence of the proposal is to offer firms a share of a fixed fund for each of ten years, in proportion to the share of health impact of their registered product out of all registered products. For example, if all registered products were estimated to have saved twenty million “Quality-Adjusted Life Years” (or QALYs), a registered product which had saved two million of those QALYs would receive ten percent of the fund. This calculation would be performed every year, and each registered product would receive a payment based on this approach for ten years following market approval. In exchange, the firm would agree to sell its product worldwide at a specified low price, roughly equal to the average cost of manufacturing, and to offer a royalty-free open license for generic versions of the product following the ten-year reward period. Firms could choose whether to register any particular product for health impact rewards or to exploit their monopoly pricing privilege in the usual way.

To learn more about the HIF and Incentives for Global Health, visit [www.healthimpactfund.org](http://www.healthimpactfund.org).

# Conference Agenda

## Thursday, February 14: Tax Justice and Illicit Financial Flows

**9:00 am**      **Coffee and Registration**

**9:30 am**      **Welcome and Introduction**

*Thomas Pogge*, Professor of Philosophy and International Affairs and Director of the Global Justice Program, Yale University

**9:45 am**      **Session One: Justice in Tax Policy**

*Reuven Avi-Yonah*, Irwin I. Cohn Professor of Law and Director of the International Tax LLM Program, University of Michigan Law School

*Daniel Reeves*, Senior Advisor (Retired), IRS Offshore Compliance Initiative

**Moderator:**

*Anne Alstott*, Jacquin D. Bierman Professor in Taxation, Yale Law School

**11:15 am**      **Break**

**11:30 am**      **Address**

*Leonard McCarthy*, Vice President for Integrity, World Bank

**12:00 pm**      **Lunch in Downtown New Haven**

**1:00 pm**      **Session Two: Promoting Financial Transparency**

*Monica Bhatia*, Head of Secretariat, OECD Global Forum on Transparency and Exchange of Information for Tax Purposes

*Jack Blum*, Chairman, Tax Justice Network USA

*Corinna Gilfillan*, Head of US Office, Global Witness

**Moderator:**

*Tom Cardamone*, Managing Director, Global Financial Integrity

**3:00 pm**      **Coffee Break**

**3:30 pm**      **Address**

*Daniel Kaufmann*, President, Revenue Watch

**4:30 pm**      **Closing Remarks**

*Raymond Baker*, Director, Global Financial Integrity

**5:00 pm**      **Conference Closes for the Day**

## **Friday, February 15: The Post-MDG Development Agenda**

**9:00 am**      **Coffee and Registration**

**9:30 am**      **Welcome and Introduction**

*Gilad Tanay*, Director of Academics Stand Against Poverty USA and PhD Candidate in Philosophy, Yale University

**9:45 am**      **Session One: Governance and Global Institutional Reform**

*Thomas Pogge*, Professor of Philosophy and International Affairs and Director of the Global Justice Program, Yale University

*Ignacio Saiz*, Executive Director, Center for Economic and Social Rights

*Atul Singh*, Founder and Editor-in-Chief, Fair Observer

*Sam Worthington*, President and CEO, InterAction

### **Moderator:**

*Gilad Tanay*, Director of Academics Stand Against Poverty USA and PhD Candidate in Philosophy, Yale University

**11:45 pm**      **Lunch in Downtown New Haven**

**12:45 pm**      **Address**

*James Fishkin*, Janet M. Peck Chair in International Communication and Director of the Center for Deliberative Democracy, Stanford University

**1:45 pm**      **Session Two: The Post-MDGs and SDGs—Integrating the Poverty Alleviation and Environmental Sustainability Agendas**

*Bernadette Fischler*, Policy Analyst on Post-MDGs, CAFOD

*Wael Hmaidan*, Director, Climate Action Network International

*Maria Ivanova*, Assistant Professor of Global Governance and Co-Director of the Center for Governance and Sustainability at the McCormack Graduate School of Policy and Graduate Studies, University of Massachusetts Boston

**Moderator:**

*Mitu Sengupta*, Associate Professor in the Department of Politics and Public Administration at Ryerson University, Director of Research and Development at the Centre for Development and Human Rights, and Co-founding Board Member, Academics Stand Against Poverty

**3:45 pm Closing Remarks**

*Gilad Tanay*, Director of Academics Stand Against Poverty USA and PhD Candidate in Philosophy, Yale University

**4:15 pm Conference Closes for the Day**

**Saturday, February 16: Global Health and Climate Justice**

**9:00 am Coffee and Registration**

**9:30 am Session One: Global Health and Poverty Alleviation**

*Mel Spiegelman*, President and CEO of the Global Alliance for TB Drug Development and Co-Chair of the Working Group on New Drugs, Stop TB Partnership

*John-Arne Rottingen*, Visiting Professor of Global Health and Population at the Harvard University School of Public Health, Professor in the Department of Health Management and Health Economics at the University of Oslo, and Chairman of the Consultative Expert Working Group on Research and Development at the World Health Organization

*Thomas Pogge*, Professor of Philosophy and International Affairs and Director of the Global Justice Program, Yale University

*Amrita Palrivala*, Program Officer for the Access to Essential Medicines Initiative, Open Society Institute

**Moderator:**

*Alice Miller*, Co-Director of the Global Health Justice Partnership, Associate Professor (Adjunct) of Law at Yale Law School, Assistant Clinical Professor in the Yale School of Public Health, and Lecturer in Global Affairs at the Jackson Institute for Global Affairs at the Whitney and Betty MacMillan Center for International Area Studies

**12:00 pm      Address**

*Jeffrey Sachs*, Director of the Earth Institute, Quetelet Professor of Sustainable Development, and Professor of Health Policy and Management at Columbia University and Special Advisor to the UN Secretary General on the Millennium Development Goals

**1:00 pm      Lunch in Downtown New Haven**

**2:00 pm      Session Two: Inquiries into Climate Justice**

*Paul Joffe*, Senior Foreign Policy Counsel, World Resources Institute

*Michael Gerrard*, Director of the Center for Climate Change Law and Andrew Sabin Professor of Professional Practice, Columbia University Law School

*Toon Huydecoper*, Advocate-General (Retired), Supreme Court of the Netherlands

*Sébastien Jodoin*, PhD Candidate, Trudeau Scholar, and SSHRC Doctoral Fellow at the Yale School of Forestry and Environmental Studies and Founding Director of the One Justice Project

*Paul Joffe*, Senior Foreign Policy Counsel, World Resources Institute

*Jaap Spier*, Advocate-General, Supreme Court of the Netherlands

**Moderator:**

*Michael Dorsey*, Visiting Fellow and Professor of Environmental Studies in the College of Environment, Wesleyan University

**4:45 pm      Closing Remarks**

*Thomas Pogge*, Professor of Philosophy and International Affairs and Director of the Global Justice Program, Yale University

**5:00 pm      Conference Closes**

**Note:** we regret that Stephen Cohen, Professor of Law at the Georgetown University Law Center, cannot be with us to participate in Thursday's tax panel. Unforeseen circumstances keep him in Washington, D.C. He graciously sent his remarks to be read for him.

## Speakers and Moderators

**Anne Alstott** is the Jacquin D. Bierman Professor in Taxation at the Yale Law School. From 2008-2011, she was the Manley O. Hudson Professor at the Harvard Law School. She studies tax policy, social security, and anti-poverty policy, with a focus on children, young adults, and families. Her books include *NO EXIT: What Parents Owe Their Children and What Society Owes Parents* (2004) and *THE STAKEHOLDER SOCIETY* (1999) (with Bruce Ackerman).

**Reuven S. Avi-Yonah** is the Irwin I. Cohn Professor of Law and Director of the International Tax LLM Program at the University of Michigan Law School. He teaches the basic course on taxation and courses on international taxation, corporate taxation, tax treaties and transnational law. He has published numerous articles on domestic and international tax issues, and is the author of *Global Perspectives on Income Tax Law* (Oxford Univ. Press, 2011), and *International Tax as International Law: U.S. Tax Law and the International Tax Regime* (Cambridge Univ. Press, 2007). Prof. Avi-Yonah graduated *summa cum laude* from the Hebrew University in 1983, received a PhD in History from Harvard University in 1986, and received a JD *magna cum laude* from Harvard Law School in 1989. From 1989 to 1993, Prof. Avi-Yonah practiced tax law in Boston and New York, specializing in the international tax aspects of mergers and acquisitions. He has served as consultant to the U.S. Treasury and the OECD on tax competition issues, and has been a member of the executive committee of the New York State Bar Association Tax Section and of the Advisory Board of Tax Management, Inc. He is currently a member of the Steering Group of the OECD International Network for Tax Research and Chair of the AALS Tax Section, an International Research Fellow of the Oxford University Centre for Business Taxation, a Trustee of the American Tax Policy Institute, and a member of the American Law Institute.

**Raymond Baker** is the Director of Global Financial Integrity and the author of *Capitalism's Achilles Heel: Dirty Money and How to Renew the Free-Market System*, published by John Wiley & Sons and cited by the Financial Times as one of the “best business books of 2005.” He has for many years been an internationally respected authority on corruption, money laundering, growth, and foreign policy issues, particularly as they concern developing and transitional economies and impact upon western economic and foreign interests. He has written and spoken extensively, testified often before legislative committees in the United States, Canada, and the United Kingdom, been quoted worldwide, and has commented frequently on television and radio in the United States, Europe, and Asia on legislative matters and policy questions, including appearances on Nightline, CNN, BBC, NPR, Four Corners, and GloboNews, among others. Mr. Baker is a Senior Fellow at the Center for International Policy in Washington, D.C., researching and writing on the linkages between corruption, money laundering, and poverty. He is also a member of the High Level Panel on Illicit Financial Flows from Africa, chaired by former President of South Africa, Thabo Mbeki.

**Monica Bhatia** is the Head of the Secretariat of the Global Forum on Transparency and Exchange of Information for Tax Purposes, within the Centre for Tax Policy and Administration. The Global Forum is a multilateral framework within which work in the area of transparency and exchange of information has been carried out by both OECD and non-OECD economies since 2000. Ms Bhatia has over 20 years of experience in the Indian Ministry of Finance and is currently Director in the Department of Personnel and Training of the Government of India. Until 2011, she was in charge

of the international tax unit at the income tax department where she was tasked with conducting audits of nonresident companies. She has held different positions in the Ministry of Finance and its Revenue Department related to international tax policy, including treaty negotiations and drafting of tax legislation.. Finally, she has served as an assessor to the Global Forum's peer reviews. Ms. Bhatia's extensive experience will enable her to provide both strategic leadership and technical expertise and will bring to CTPA and the SG's office her long experience in a key emerging economy. Ms. Bhatia, an Indian national, holds an MBA from Zicklin School of Business (CUNY), New York and an LLM from the Panjab University, Chandigarh, India, besides holding a Certified Public Accountant certification from the US.

**Jack Blum** is a Washington, DC attorney who worked as counsel to various US Senate Committees for 14 years investigating financial crime corruption and money laundering. In addition he worked as a consultant to the United Nations and chaired a UN Experts group on asset recovery. His law practice is focused whistleblower representation, anti-money laundering compliance, international tax evasion, and the representation of victims of financial crime and fraud. He works as an expert witness and consultant on fraud and money laundering compliance for various private clients, governments, and government agencies. He is a graduate of Bard College and Columbia Law School and is admitted in the District of Columbia and the Federal Courts.

**Tom Cardamone** has been Managing Director of Global Financial Integrity (GFI) since 2006. In addition to building and leading an outstanding staff, his responsibilities at GFI include strategic planning, promoting organizational goals and policy positions to key audiences including high-level government officials and foundation executives and, identifying new revenue streams. For two decades he has worked for and led non-profit public policy organizations in Washington, DC. Among his various roles, Cardamone has been an analyst, Project Director and Executive Director for, and a consultant to, several non-profit organizations. Prior to joining GFI, Cardamone was a consultant to non-governmental organizations providing expertise in the areas of strategic organizational and program planning, development and web site content. From 2000 to 2003 he was Executive Director of the Center for Arms Control and Non-Proliferation, a leading Washington, D.C.-based arms control organization.

**Stephen Cohen** has taught courses at the Georgetown University Law Center since 1980 in his two principal areas of expertise: tax and international human rights. He served as corporate secretary of the Southern Africa Enterprise Development Fund, established by the U.S. government to encourage private sector development in Southern Africa. He was also Deputy Assistant Secretary of State for Human Rights from 1978-80 and has been a consultant to the Department of State. His writings include a casebook on federal income taxation and various articles on tax and corporate law and on national security and foreign policy. He has also taught at Harvard, Stanford, the University of Wisconsin, the University of Cape Town, South Africa, and Heidelberg University, Germany.

**Michael Dorsey** is Visiting Professor of Environmental Studies in the College of Environment. He is a graduate of the University of Michigan School of Natural Resources and Environment (B.S. & Ph.D.), Yale University's School of Forestry and Environmental Studies (M.F.S.) and The Johns Hopkins University (M.A.). His articles have appeared in *Nature*; *Carbon Market Europe*; *Journal of the North American Congress on Latin America (NACLA)*; *Capitalism, Nature, Socialism and the Los Angeles Times*. He has also authored numerous book chapters for edited volumes. His work focuses on

global environmental governance, with particular attention to climate and biodiversity policy. Other interests include understanding how theories underscoring political ecology, political-economy, and institutional and organizational behavior explain and inform myriad efforts to manage the environment and shape sustainable development. Beyond the academy for more than two decades Dorsey has provided strategic guidance and advice to governments, foundations, firms and a multitude of others on the interplay of multilateral environment policy, finance and economic development matters. In 1992, he was a member of the U.S. State Department Delegation to the United Nations Conference on Environment and Development, “The Earth Summit,”—led by President George H. W. Bush. From 1994-96 he was a task force member of President William Jefferson Clinton’s Council on Sustainable Development. A member of the Sierra Club since the mid-1980s, Michael served seven years (from 1997-2003; and from 2009-10) as a Director on the Club’s national board. From April 2007 until November 2008 Dr. Dorsey was a member of Senator Barack Obama’s energy and environment Presidential campaign team. In July 2010 Lisa Jackson, the US Environmental Protection Agency (US-EPA) Administrator, appointed Dr. Dorsey to the EPA’s National Advisory Committee.

**Bernadette Fischler** works with CAFOD as Policy Analyst on post-MDG to ensure the voice of people living in poverty are taken into account in the post-2015 discussions. Bernadette brings along experience and expertise on the Millennium Development Goals having implemented a worldwide MDG advocacy campaign for young people in her previous role. She has been contributing to UN processes for many years, including UN Climate Change Conferences. Bernadette is originally from Austria. CAFOD serves as executive committee co-chair of Beyond2015, a global NGO alliance bringing together nearly 300 organizations over 70 countries from all regions. Beyond2015 seeks to create a civil society consensus on a minimum standard of legitimacy for the process and content of a global overarching cross-thematic post-MDG which is developed through a participatory and inclusive process that is responsive to voices of those directly affected by poverty and injustice.

**James S. Fishkin** holds the Janet M. Peck Chair in International Communication at Stanford University where he is Professor of Communication and Professor of Political Science. He is also Director of Stanford's Center for Deliberative Democracy and Chair of the Dept of Communication. Fishkin received his B.A. from Yale in 1970 and holds a Ph.D. in Political Science from Yale as well as a second Ph.D. in Philosophy from Cambridge. He is the author of a number of books including *Democracy and Deliberation: New Directions for Democratic Reform* (1991), *The Dialogue of Justice* (1992), *The Voice of the People: Public Opinion and Democracy* (1995). With Bruce Ackerman he is co-author of *Deliberation Day* (Yale Press, 2004). His most recent book *When the People Speak: Deliberative Democracy and Public Consultation* was published by Oxford University Press in fall 2009. He is best known for developing Deliberative Polling® - a practice of public consultation that employs random samples of the citizenry to explore how opinions would change if they were more informed. Professor Fishkin and his collaborators have conducted Deliberative Polls in the US, Britain, Australia, Denmark, Bulgaria, China, Greece and other countries. Fishkin has been a Visiting Fellow Commoner at Trinity College, Cambridge as well as a Fellow of the Center for Advanced Study in the Behavioral Sciences at Stanford, a Fellow of the Woodrow Wilson International Center for Scholars at the Smithsonian Institution in Washington and a Guggenheim Fellow.

**Michael Gerrard** is Andrew Sabin Professor of Professional Practice and Director of the Center for Climate Change Law at Columbia Law School. Until late 2008, he headed the New York office of

Arnold & Porter LLP, and he is currently Senior Counsel to the firm. He has practiced environmental law in New York since 1979. He has tried numerous cases and argued many appeals in federal and state courts and administrative tribunals, and handled the environmental aspects of many transactions and development projects. He has chaired the American Bar Association's 10,000-member Section of Environment, Energy, and Resources; the Executive Committee of the New York City Bar, and the Environmental Law Section of the New York State Bar Association. Legal Media Group's Guide to the World's Leading Environment Lawyers, based on 4,000 questionnaires, reported that Mr. Gerrard "received more personal nominations for this guide than any other lawyer in the world." He has also been rated by Chambers USA and Who's Who Legal as the leading environmental lawyer in New York. Mr. Gerrard has written or edited ten books, two of which were named Best Law Book of the Year by the Association of American Publishers: the twelve-volume Environmental Law Practice Guide (Matthew Bender 1992) and the four-volume Brownfields Law and Practice (Matthew Bender 1998). His most recent books are *The Law of Adaptation to Climate Change: U.S. and International Aspects* (ABA 2012), *Global Climate Change and U.S. Law* (ABA 2007), *The Law of Green Buildings* (ABA 2010), and *The Law of Clean Energy: Efficiency and Renewables* (ABA 2011). Since 1986 he has written an environmental law column for the New York Law Journal, and since 1989 he has edited a monthly newsletter, Environmental Law in New York. He has lectured on environmental law in Great Britain, Denmark, The Netherlands, France, Canada, China, India, Japan, and Chile, as well as throughout the United States.

**Corinna Gilfillan** is Head of the US Office for Global Witness and has worked at Global Witness since 2002. Corinna led Global Witness' global campaign to combat conflict diamonds, carrying out advocacy activities in Europe, U.S. and globally to strengthen the Kimberley Process, the international diamond certification scheme. Since 2004, she has directed Global Witness' U.S. Office in Washington, DC leading GW's advocacy of the US government on natural resource governance issues, representing Global Witness at the highest levels with members of Congress, U.S. government agencies, the World Bank, the IMF, companies, investors, journalists and local and international civil society. Corinna currently serves on the Board of the Extractive Industry Transparency Initiative. In 2008, Corinna was an adjunct instructor at the Princeton University Woodrow Wilson School of Public and International Affairs. She previously worked for the United Nations Environment Programme in Paris, promoting compliance with international environmental treaties in developing countries. She was also Director of Friends of the Earth's Ozone Protection Program. Corinna has a M.Sc. in Environment and Development from the London School of Economics and Political Science.

**Wael Hmaidan** has been the director of Climate Action Network International since April 2012, but has been active in the network since 2008. He is a social entrepreneur and founder of IndyACT, an organization that started in Lebanon in 2007 and in less than five years spread all over the Arab World and established presence in Europe and few other regions. Wael has more than 16 years of experience in NGO management and environmental campaigning in a number of NGOs. His work on this issue started in his capacity as the Greenpeace campaigner for the Arab World, where he helped established the energy and marine reserves campaign in the region. Wael's focus and main issue is climate change. Through the climate campaign which he established in IndyACT, he was able to influence Arab climate policy and raise the priority of the issue among public and governments. Wael has been attending all international climate change negotiations for the past four years, including as one of the lead negotiators for the Lebanese government negotiating team in the

UNFCCC. Wael has lived all his life in Lebanon, but considers himself as a global citizen. He obtained an Executive MBA degree from INSEAD, and whenever the opportunity arises, Wael works on strengthening civil society in the Arab region, especially after the Arab spring.

**Toon (Tony) Huydecoper** recently retired from the position of Advocate-General to the Supreme Court of the Netherlands. He and his colleague Jaap Spier have co-operated for a number of years in projects concerning global warming and climate change.

**Maria Ivanova** is Assistant Professor of Global Governance and Co-Director of the Center for Governance and Sustainability at the McCormack Graduate School of Policy and Global Studies at the University of Massachusetts Boston. Her research focuses on the performance of international environmental institutions and UNEP in particular, implementation of multilateral environmental agreements, US international environmental policy, and financing for environment. Her policy work seeks to bring analytical rigor and innovative input to the international negotiations on reforming the UN system for environment. She has published on governance, globalization, and the environment and produced three short documentaries on global environmental governance. She is the editor of the peer-reviewed *Governance and Sustainability Issue Brief Series* and serves on the editorial board of *Global Environmental Politics*. She was coordinating lead author in the Global Environmental Outlook (GEO-5), the flagship assessment of the global environment published by the United Nations Environment Programme.

**Sébastien Jodoin** is a PhD Candidate, Trudeau Scholar, and SSHRC Doctoral Fellow at the Yale School of Forestry & Environmental Studies and coordinates the law, rights, and governance programme of the Governance, Environment & Markets Initiative at Yale. Sébastien is the Founding Director of the One Justice Project and has worked for the Centre for International Sustainable Development Law, the Canadian Centre for International Justice, Amnesty International Canada, and the United Nations. He holds graduate degrees in law, international law, and international relations from McGill University, the London School of Economics, and the University of Cambridge. Sébastien recently received the 2012 Public Scholar Award from the Yale Graduate School of Arts & Sciences for conducting research “that engages and betters the world at large

**Paul Joffe** is Senior Foreign Policy Counsel at WRI where he provides analysis and works to help inform policy makers and stakeholders on international climate and energy law and policy issues. Previously, Mr. Joffe served as Senior Director, International Affairs at the National Wildlife Federation and on the board of directors of Ceres, the corporate social responsibility coalition. Earlier, Mr. Joffe was Deputy Assistant Secretary and Acting General Counsel at the Commerce Department during the Clinton Administration and worked on Capitol Hill for twelve years in both the House and Senate on issues ranging from energy and the environment to tax policy, health care, antitrust and business regulation. He also practiced law, handling antitrust, international trade, and other issues and was involved in pro bono civil rights litigation. Mr. Joffe holds a JD from Yale Law School.

**Daniel Kaufmann** is President of the Revenue Watch Institute. An economist, he has pioneered innovative approaches to measure and analyze governance and corruption, and has deep practical experience in helping countries formulate and carry out governance reforms. His research has extended to economic development, investment, privatization and urban and labor economics.

Kaufmann served as a senior fellow in the Global Economy and Development Program at the Brookings Institution. He previously served as a director of the World Bank Institute. He held senior management positions focused on governance, finance and anti-corruption, and was lead economist in the World Bank's research department. He was first Chief of Mission of the World Bank to Ukraine, worked on capacity building in Latin America and on economic reforms in Africa. Kaufmann, a Chilean, received an M.A. and Ph.D. in economics at Harvard, and a B.A. in economics and statistics from the Hebrew University of Jerusalem. He has authored hundreds of scholarly articles, presentations and policy briefs on governance, corruption, trade, labor and economic reform.

**Leonard McCarthy** was appointed by Robert B. Zoellick, President of the World Bank, to serve as Vice President of the World Bank. He heads the Integrity Vice Presidency (INT), whose mandate is to anticipate, detect, deter, and prevent fraud and corruption in Bank Group-supported activities. INT impacts the work of the World Bank by ensuring that funds are used for their intended purposes, thereby contributing to the organization's core mission of promoting development and reducing poverty. Since joining the World Bank Group, Mr. McCarthy has spearheaded significant operational and organizational changes within INT that have increased the World Bank's capacity to address fraud and corruption in a more concerted manner. Under his leadership, INT focuses on creative solutions in investigations, integrity, due-diligence, litigation, forensic audits and settlements, to solidify the lending environment and provide assurance to World Bank shareholders. Prior to joining the World Bank Group, Mr. McCarthy headed the Directorate of Special Operations (DSO) in South Africa, specializing in crime analysis, investigation, prosecution, forensic accounting, and civil litigation. During his tenure, the DSO successfully prosecuted many entities involved in financial crime, organized criminal enterprises, grand corruption, urban terror, and money rackets. In addition, the DSO generated millions of rands destined for criminal restraint, and interdicted drugs and other contraband worth billions. Previously, Mr. McCarthy held the position of Director of Public Prosecutions in South Africa, to which he was appointed by then-President Nelson Mandela. He is a lawyer by profession and holds the following degrees: Baccalaureus Artium (BA), Bachelor of Law (B.Juris), and LLB (Bachelor of Laws).

**Amrita Palriwala** is a Program Officer for the Access to Essential Medicines Initiative at the Open Society Institute (OSI). Prior to beginning her work at OSI, Ms. Palriwala worked at Results for Development Institute in January on a portfolio of projects on health financing and innovative mechanisms for improving R&D and access to new health technologies in developing countries. She has professional experience in economics with the Organization for Economic Co-operation and Development, Paris where she conducted an econometric model to compare recent patterns in obesity across OECD countries as part of the Economics of Prevention project, and the Congressional Budget Office, Washington, D.C. as an analyst in the Macroeconomic Analysis Division. She also worked at The Advisory Board Company, a best practices research and consulting firm in Washington, D.C., to advise senior executives at U.S. hospitals and health care systems on strategy and operations. Ms. Palriwala holds a Masters in Science with merit in health economics jointly from the London School of Economics and the London School of Hygiene and Tropical Medicine (2008) and a B.A. (2003) in economics from Brandeis University.

**Thomas Pogge** received his PhD in philosophy from Harvard and is Leitner Professor of Philosophy and International Affairs and Director of the Global Justice Program at Yale. He is

President of Academics Stand Against Poverty (ASAP), an international network aiming to enhance the impact of scholars, teachers and students on global poverty, and of Incentives for Global Health (IGH), a team effort toward developing a complement to the pharmaceutical patent regime that would improve access to advanced medicines for poor patients worldwide. His recent publications include *Politics as Usual* (Polity 2010); *World Poverty and Human Rights* (Polity 2008), *John Rawls: His Life and Theory of Justice* (Oxford 2007); and *Freedom from Poverty as a Human Right* (Oxford & UNESCO 2007).

**Daniel Reeves** served as an IRS Agent for 35 years specializing in offshore tax and anti-money laundering investigations. At the time of his retirement in 2012, he held the position of Senior Advisor on offshore matters in IRS's Large Business & International Division where he guided the creation of IRS's Offshore Compliance Initiative, a program that develops strategies, projects, methodologies, and techniques for identifying and bringing back into compliance United States taxpayers who use offshore structures and financial arrangements for tax avoidance or tax evasion purposes. Reeves developed many of the investigative programs, projects, techniques and procedures currently being used by IRS to identify U.S. taxpayers with offshore bank accounts. He also led a number of high-profile international investigations that involved the use of John Doe summonses to obtain offshore banking records including UBS AG of Switzerland, HSBC India, the Stanford Financial Group in Antigua and others. Those investigations, together with publicity surrounding related criminal investigations conducted by the U.S. Department of Justice, are credited with lifting the veil of secrecy surrounding Swiss bank secrecy laws and have led to more than 38,000 persons coming forward voluntarily to declare hidden offshore accounts and the recovery of more than 5.5 billion U.S. dollars in back taxes and penalties to date.

**John-Arne Røttingen MD PhD MSc MPA** is Professor of Health Policy at the Department of Health Management and Health Economics, Institute of Health and Society, Faculty of Medicine, University of Oslo, and currently Visiting Professor at the Department of Global Health and Population, Harvard School of Public Health and Institute Visiting Scholar at the Harvard Global Health Institute. He is a research associate of the European Observatory on Health Systems and Policies, Chair of the Board of the Alliance for Health Policy and Systems Research, member of the Scientific Oversight Group of the Institute for Health Metrics and Evaluation, University of Washington, Seattle, and has recently been the Chair of the Consultative Expert Working Group on Research and Development: Financing and Coordination (CEWG) at WHO. He has been Director General of the Norwegian Knowledge Centre for the Health Services, Norway Oxford Scholar at Wadham College and Fulbright Fellow at Harvard Kennedy School.

**Jeffrey D. Sachs** is a world-renowned professor of economics, leader in sustainable development, senior UN advisor, bestselling author, and syndicated columnist whose monthly newspaper columns appear in more than 80 countries. Professor Sachs serves as the Director of The Earth Institute, Quetelet Professor of Sustainable Development, and Professor of Health Policy and Management at Columbia University. He is Special Advisor to United Nations Secretary-General Ban Ki-moon on the Millennium Development Goals, having held the same position under former UN Secretary-General Kofi Annan. He is co-founder and Chief Strategist of Millennium Promise Alliance, and is director of the Millennium Villages Project. Professor Sachs is also Director of the UN Sustainable Development Solutions Network. He has authored three New York Times bestsellers in the past seven years: *The End of Poverty* (2005), *Common Wealth: Economics for a Crowded Planet* (2008), and *The Price of Civilization* (2011).

**Ignacio Saiz** is executive director of the Center for Economic and Social Rights (CESR), an international non-governmental organization that works for the recognition and enforcement of these rights worldwide. CESR is currently working with civil society organizations around the world to place human rights at the heart of the post-2015 development agenda, and to ensure that governments' commitments to eradicate poverty and deprivation are grounded in principles of accountability, equality and participation. CESR also works to promote rights-based policy alternatives in the wake of the global economic crisis, and to enable those affected by economic and social rights abuses to make effective use of national and international accountability mechanisms. Prior to joining CESR, Ignacio was director of policy at the international secretariat of Amnesty International in London, where he helped guide Amnesty's initial work on economic, social and cultural rights. He has also worked for many years on a range of human rights issues in Latin America for Amnesty International and other organizations. Ignacio holds an LLM in international human rights law from the University of Essex, UK.

**Mitu Sengupta** is an Associate Professor in the Department of Politics and Public Administration, Ryerson University, Toronto, Canada, and is the Director of Research and Development at the Centre for Development and Human Rights, New Delhi, India. Mitu has published widely on Indian market liberalization and development, on labour and migration, and on the politics of sporting and cultural events. Her newer research builds upon these critical inquiries to engage more directly with policy questions related to poverty eradication, in both India and globally. Mitu is a member of the Board of Directors of ASAP, a co-Director of ASAP Canada, and coordinator, with Gilad Tanay, of ASAP's Institutional Reform Goals (IRG) Project.

**Atul Singh** is the Founder & Editor-in-Chief of [Fair Observer](#), a reputed media platform providing quality analysis of global issues for educated professionals. Fair Observer has more than 500 contributors originating from over 30 countries and eminent advisers from across the world such as John Bruton, the former Irish Prime Minister, JaswantSingh, the former Indian Finance Minister, and Olivier Fleurot, the former CEO of the Financial Times Group. Mr. Singh did his MBA at Wharton, worked as a corporate lawyer in London, studied Philosophy, Politics and Economics at Oxford on the Radhakrishnan Scholarship, debated extensively at the Oxford Union and was involved in special operations in India as an IPS officer in the rugged frontier regions of Kashmir and Nagaland, where he survived three assassination attempts.

**Jaap Spier** is Advocate-General to the Supreme Court of the Netherlands, Honorary Professor of comparative insurance law at Maastricht University, and Member and Honorary President of the European Group on Tort Law. He and his colleague Toon (Tony) Huydecoper have co-operated for a number of years in projects concerning global warming and climate change.

**Mel Spigelman** is the President and Chief Executive Officer of the Global Alliance for TB Drug Development (TB Alliance). Prior to being appointed President and CEO in 2009, Dr. Spigelman served for five and a half years as the Director of Research and Development at the TB Alliance. Previously, Dr. Spigelman spent a decade managing drug R&D at Knoll Pharmaceuticals (a division of BASF Pharma). As Vice President of R&D at Knoll for eight years, Dr. Spigelman directed clinical development and supervised all R&D activities from basic discovery to regulatory approval and Medical Affairs. He established global R&D processes as part of Knoll's senior R&D management team, oversaw a marked increase in US regulatory filings and approvals, and supervised

joint R&D programs with multiple other pharmaceutical companies. Presently, Dr. Spigelman serves on the Coordinating Board of the WHO Stop TB Partnership, is Co-chair of the Working Group on New Drugs of the WHO Stop TB Partnership, and is a member of the Governing Board of the Tres Cantos Open Lab, GlaxoSmithKline.

**Gilad Tanay** is the Director of Academics Stand Against Poverty USA and a PhD candidate in the Philosophy Department at Yale University. He is writing his dissertation under Stephen Darwall on the ethical significance of moral disagreement. He received his B.A. degree in Philosophy and Psychology from the program for outstanding students at Tel-Aviv University. He is the co-founder and was the first chairman of the Israeli Student Coalition for Peace. He is the co-founder of Climate Voices, an NGO focusing on the justice and human-rights dimensions of global climate-change.

**Sam Worthington** is President and CEO of InterAction, the nation's largest alliance of US-based nongovernmental organizations working overseas. InterAction members manage over \$13 billion a year to decrease poverty and hunger, uphold human rights, safeguard a sustainable planet, and ensure human dignity for poor and vulnerable populations globally. With over forty working groups, InterAction leads, supports, and mobilizes its members to take collective action, improve the impact of their programs, increase their global reach, and advocate for efforts that advance human well-being around the world. Worthington has represented U.S. NGOs and their programs before the United States Congress, the administration, and numerous major national and international media. Previously, Worthington served as Chief Executive Officer of Plan USA (1994-2006), a global child-focused development NGO. Worthington also sat on Plan's global executive management team and chaired Plan's national CEO team. Among various advisory roles, Worthington serves on the Inter-Agency Standing Committee (IASC) at the UN, Advisory Council for Voluntary Foreign Assistance at USAID, Council on Foreign Relations, and the boards of the Alliance to End Hunger, CIVICUS, and Religions for Peace. Worthington's numerous leadership roles included the White House Task Force on Global Development and Poverty, he was a founding board member of the ONE Campaign, chaired the global NGO Impact Initiative on behalf of the UN Special Envoy for Tsunami Recovery (President Clinton), and served on the steering committee of the NGO Leadership Forum at Harvard University. Worthington has a Masters degree with distinction from the Monterey Institute of International Studies and a Bachelor's degree from the University of Vermont. As a Fulbright scholar he completed post graduate research at the Institut Universitaire des Hautes Etudes Internationales in Geneva. He has received various awards and engaged in a program on non-profit leadership at the Harvard Business School. Worthington and his wife Renée live in Bethesda, Maryland. They have three children Rachel, Jamie and Lindsay.