

## Message from the New Executive Director



Liz Guggenheimer

In fall 2019, I celebrated 20 years at Lawyers Alliance. From the moment I arrived, I was hooked. Lawyers Alliance's mission, legacy, and impact, and the dedication and talents of so many wonderful people, make this a special place.

To have been chosen as the new Executive Director during Lawyers Alliance's 50th anniversary year is exciting and humbling. Our vision for the next decade includes bigger volume, broader reach, and better service for the nonprofit sector and our volunteers.

**Serve Locally.** We seek to ensure that our clients are making a positive difference in New York City, our work is relevant, and our volunteers are well-utilized. With more than 700 clients, 1,350 legal matters, and 2,000 pro bono attorneys during 2019, Lawyers Alliance is making notable headway. But there is more to do. As our City confronts economic, political, and population changes, we are staying attuned to the legal and practical issues affecting nonprofits, so we can better assist organizations that are improving education, economic opportunity, health, housing, and community arts. We will continue to partner with law firms and corporate legal departments to advance our unique pro bono approach, which features client outreach and screening, staff attorney expertise, and volunteer support and recognition.

In 2020, our staff is undertaking more neighborhood-focused outreach to help increase Lawyers Alliance's impact in all five boroughs. We will target neighborhoods with a high concentration of people living below the poverty level and a large number of charities working hard to make their lives better.

We plan to liaise with local partners, nonprofits, and community leaders to inform and grow this initiative.

**Lead Nationally.** Lawyers Alliance is a champion of the nonprofit sector, not just locally, but also at the state and national levels. We advocate for sensible legislative and regulatory policies to help resource-constrained nonprofits. As the nation's oldest and largest provider of pro bono legal services to nonprofits, Lawyers Alliance has become a national role model and leader in the field of transactional pro bono.

Lawyers Alliance proudly spearheads Exponentum®, a national collaboration of business law pro bono providers that are making nonprofits more effective in their respective communities. During Exponentum's recent National Day of Service, volunteers around the country provided legal consultations to dozens of nonprofits serving the elderly and other vulnerable populations. Lawyers Alliance will continue to share pro bono best practices and develop joint projects to strengthen nonprofits nationally.

**Looking to the Future.** As Lawyers Alliance evolves, so do our clients and the legal environment. Many of our clients now work regionally or nationally and face multistate legal issues. Others are more local, with strong roots in the neighborhoods where their constituents live, learn, or work; they too must navigate a complex and shifting legal framework. What unites Lawyers Alliance's clients, volunteers, board, staff, donors, and other colleagues is the commitment to improving opportunities and lives in New York and beyond. I welcome your continued interest, ideas, and support moving forward. Thank you!

inside



Photo Credit: Emma's Torch

*Nonprofits and Revenue-Generating Activities*

*Advocacy Protects Nonprofits and Fundraising*

*Cornerstone Awards*

*New Board and Staff Members*

# Lawyers Alliance Helps Nonprofits Structure Revenue-Generating Activities

Unrelated business income is generally permissible if the total amount generated is not “substantial” and is appropriately accounted for

A 501(c)(3) public charity can reduce its reliance on contributed revenue by generating income through sales of its products and services. Although doing so can help a nonprofit organization feel more secure in its self-sufficiency, it can also draw questions about its exempt status and the “unrelated business income tax” (or UBIT) consequences of these “earned” revenue-generating activities.

Unrelated business income is generated when a nonprofit organization derives income from “regularly carried-on” “business or trade” activities that are not “substantially related” to the organization’s approved tax-exempt purposes. Unrelated business income is generally permissible if the total amount generated is not “substantial” and is appropriately accounted for, including payment of any required income taxes. When a nonprofit organization is generating such “earned” revenue, two questions should be answered, in the following order:

- 1. Are the activities from which the revenue is generated “substantially related” to the existing exempt purposes of the nonprofit?; and then EITHER:**
- 2.a If yes, are the associated activities “overly commercial” in nature?; OR**
- 2.b If no, is the aggregate amount of such revenue “substantial?”**



Photo Credit: Exponents

**Exponents is dedicated to improving the quality of life of individuals affected by drug addiction, incarceration, and HIV/AIDS.**

If the answer to either 2.a or 2.b is yes, the organization will likely want to consider alternatives to conducting such revenue-generating activities directly, for example, by instead utilizing another entity such as a wholly-owned for-profit subsidiary.

However, often the answer to the first question is neither yes nor no, but “I don’t know” or “it depends.” The terms “substantially related,” “substantial,” and “overly commercial” do not have clear definitions, and a careful examination of relevant facts and circumstances is required to develop answers to the “two questions” scheme described previously.

Nonprofits regularly seek advice about how their earned revenue-generating activities may be classified from a tax perspective and how to properly protect their tax-exempt status while pursuing such activities. Legal counsel can be critical in both domains.

## Expanding the Types or Reach of Services

A change in activities, membership, or reach of a nonprofit organization’s services may have unrelated business income tax consequences, or at least warrant a legal analysis to determine what specific activities are substantially related to the organization’s charitable purposes. Lawyers Alliance staff and volunteer attorneys can offer helpful legal and practical information.

**Case Examples:** Senior Staff Attorney Neil Stevenson and volunteers from law firms including **Dechert LLP; Morgan, Lewis & Bockius LLP; and Winston & Strawn LLP** have counseled several 501(c)(3) organizations about proposed and existing income streams. Clients have engaged in a wide range of fee-generating activities, such as selling publications, operating another group’s hotline, managing a crowdfunding platform, and offering health care services. Pro bono counsel have helped these organizations to understand what activities are “substantially related” to their charitable purposes and establish fee arrangements with partners to avoid treatment of income as UBIT.

## Strategic Restructuring for Earned Revenue-Generators

Generating income may lead to concerns about tax-exempt status and UBIT. These concerns may prompt the nonprofit organization to consider alternate structures to place earned revenue-generating and potentially “unrelated business” lines into separate subsidiaries.

**Case Example: Emma’s Torch**, a 501(c)(3) public charity nonprofit corporation that trains, employs, and supports refugees and asylees in the culinary arts, bases its nonprofit social enterprise business model on the establishment and operation of licensed restaurant premises through which it employs and trains qualifying individuals from its charitable class. As the organization’s activities evolve and expand, pro bono counsel from **Stroock & Stroock & Lavan LLP** advise the organization on how best to remain compliant with the legal requirements governing its operation of successful food service establishments. Emma’s Torch recently opened a second location and is expanding the number of trainee cohorts with a resulting doubling to 60 graduates a year. Emma’s



Photo Credit: Emma’s Torch

**Emma’s Torch has opened a second location to train, employ, and support refugees and asylees in the culinary arts.**

Torch Founder and Executive Director Kerry Brodie says, “Three years ago, Emma’s Torch was merely an idea, today it is a thriving social enterprise with a cafe, a restaurant, and a nascent catering business. At every juncture...our pro bono legal counsel has been crucial. It has allowed us to ensure that we are compliant and able to do our work to the best of our abilities.”

**Case Example: Exponents**, a community-based public charity dedicated to improving the quality of life of individuals affected by drug addiction, incarceration, and HIV/AIDS, pursued a business opportunity to offer certain of its counseling services for market rate fees to individuals not within its charitable class. Volunteer attorneys from **Paul, Weiss, Rifkind, Wharton & Garrison LLP** assisted in analyzing its business plan from a legal perspective and then implementing the decisions made to create a wholly-owned for-profit subsidiary to house these new revenue-generating activities. While the for-profit subsidiary operated for more than eight years, profits from the enterprise were not large enough to continue to justify the added complexity of the dual structure arrangement. Exponents subsequently moved to dissolve the subsidiary with pro bono assistance from attorneys at **Morrison & Foerster LLP**, and the nonprofit entity continues to thrive by providing a continuum of services to individuals who need help for themselves and their families. Regina Edwards, Executive Vice President and CFO of Exponents, says, “The assistance we received from both of the firms we had the pleasure of working with was nothing less than exceptional. In both cases, we were provided with sound, step-by-step advice that was crucial to getting us to where we wanted to be.”

If your law firm or corporation seeks to provide legal assistance on these interesting tax and structuring questions, please contact **Neil Stevenson** at [nstevenson@lawyersalliance.org](mailto:nstevenson@lawyersalliance.org).

## Lawyers Alliance Staff

Laura Abel  
*Senior Policy Counsel / Interim Legal Director*

Wilma Alexander  
*Office Administrator*

Bev Bartow  
*Campaign Director / Interim Development Director*

Ciarra Chavarria  
*Staff Attorney*

Emily Crossan  
*Marketing and Communications Director*

Courtney Darts  
*Deputy Executive Director*

Michelle Deme  
*Development and Events Assistant*

Stacey O’Haire Fahey  
*Pro Bono Counsel*

Katie Ferrall  
*Program and Education Associate*

Stephanie Fontana  
*Cleary Extern, Staff Attorney*

Elizabeth M. Guggenheimer  
*Executive Director*

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Hedwig O’Hara  
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Aaron Perlson  
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*Corporate Engagement Counsel*

Rafi Stern  
*Staff Attorney/Fellow*

Neil Stevenson  
*Senior Staff Attorney*

James Valentin  
*Senior Development Coordinator*

Benita von Lilienfeld-Berry  
*Pro Bono Associate*

# Cornerstone Awards Honor Outstanding Pro Bono Achievements



Honoree **Austin Ozawa** (center) with **Dery Rodriguez** and **Charles Taylor**, Friends of Riverside School for Makers and Artists



(Back row, left to right) **Ira Rosenstein**, *Morgan, Lewis & Bockius LLP*; **Matthew H. Ahrens**, *Milbank LLP*; **Richard Hillman**, *Milbank LLP*; **Kenneth A. Gerasimovich**, *Greenberg Traurig, LLP*; **David Djaha** of Institutional Honoree *Ropes & Gray LLP*; **Patricia J. Graves**, *Goldman Sachs*; and **Aliya Sanders**, *Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP*

(Front row, left to right) **Christopher J. Palmese**, *Seyfarth Shaw LLP*; **Scott L. Bittman**, *Crowell & Moring LLP*; **Marci Settle**, *Arnold & Porter*; **Austin Ozawa**, *Latham & Watkins LLP*; **Christopher Auguste** of Institutional Honoree *Kramer Levin Naftalis & Frankel LLP*; and **Laurie Nelson** of Institutional Honoree *Ropes & Gray LLP*

(Not pictured: **Matt Carter**, *O'Melveny & Myers LLP*)

A festive crowd of more than 200 volunteers, nonprofit clients, colleagues, and friends and family gathered for the 2019 Cornerstone Awards on October 30 at **Viacom**. This year's event celebrated Lawyers Alliance's 2,000 volunteers and gave special tribute to honorees Kramer Levin Naftalis & Frankel LLP, Ropes & Gray LLP, and 11 individuals for their outstanding pro bono legal services to nonprofits.

Lawyers Alliance Board Chair **Peter M. Labonski** welcomed the packed room, stressing the positive impact that pro bono services have on resource-constrained nonprofits. Mr. Labonski said, "This is Lawyers Alliance's 22nd year of honoring the legal profession's steadfast commitment to strengthening New York's neighborhoods through pro bono business law services." Viacom's Executive Vice President, General Counsel and Secretary **Christa A. D'Alimonte** told the crowd, "This is the fifth year that Viacom has hosted this celebration of pro bono. Working with Lawyers Alliance and its nonprofit clients has been personally and professionally rewarding for my colleagues and me."

## Institutional Honorees

"Lawyers Alliance is pleased to present these two remarkable law firms with Institutional Cornerstone Awards, our most significant pro bono honor," said **Elizabeth M. Guggenheimer**, Lawyers Alliance's Executive Director.

**Kramer Levin Naftalis & Frankel LLP**, a premier law firm, has a history of pro bono excellence. In 2018, attorneys provided an average of 106 hours per person and a total of 30,911 hours of free legal services to assist the disadvantaged. For more than 25 years, the firm has had a remarkable partnership with Lawyers Alliance, consistently meeting the legal needs of nonprofits. While Kramer Levin has always been a reliable partner, its support has been particularly noteworthy in recent years. In the past five years, Kramer Levin attorneys have provided pro bono assistance through Lawyers Alliance to more than 25 clients on more than 30 different legal projects. **Christopher Auguste**, Kramer Levin's Chair, Diversity Committee; Co-Chair, Pro Bono Committee; and Co-Chair, Equity Capital Markets and Public Companies, accepted the award on behalf of the firm.

**Ropes & Gray LLP**, a leading global firm with a strong tradition of public service, has partnered with Lawyers Alliance for more than a decade. In 2018, Ropes & Gray continued its strong pro bono efforts, with nearly 1,700 attorneys, paralegals, summer associates, and other professionals providing more than 156,000 hours of pro bono legal services in total. As Ropes & Gray's commitment to pro bono has reached new heights, so has its commitment to Lawyers Alliance's clients. Between 2017 and 2019, the firm commenced more than 25 new Lawyers Alliance matters. **David Djaha**, Managing Partner-elect of Ropes & Gray, and **Laurie Nelson**, Counsel in Ropes & Gray's real estate investment and transactions group, accepted the award on behalf of the firm.



For more photos from the  
2019 Cornerstone Awards, visit:

[www.lawyersalliance.org/volunteer-recognition](http://www.lawyersalliance.org/volunteer-recognition)

## Individual Honorees

“Since the inaugural Cornerstone Awards in 1997, only 233 of our 8,500 volunteers have received an Individual Cornerstone Award. These are the strongest of our strong volunteers,” said Ms. Guggenheimer.

**Matthew H. Ahrens** and **Richard Hillman, Milbank LLP:** For providing foundational legal assistance to a solar electricity project in Brooklyn.

**Scott L. Bittman, Crowell & Moring LLP:** For protecting the valuable intellectual property of seven nonprofits across New York City.

**Matt Carter, O’Melveny & Myers LLP:** For providing excellent service for more than two years negotiating a merger for a mental health organization on Staten Island.

**Kenneth A. Gerasimovich, Greenberg Traurig, LLP:** For delivering vital legal assistance to nonprofits supporting small businesses and community arts.

**Patricia J. Graves, Goldman Sachs:** For expanding pro bono relationships with corporate legal departments and coordinating multiple legal clinics for nonprofits.

**Austin Ozawa, Latham & Watkins LLP:** For making pro bono service a priority throughout his career and assisting multiple nonprofits with complex projects.

**Christopher J. Palmese, Seyfarth Shaw LLP:** For offering legal advice on real estate and other business matters on ten different cases over a three year period.

**Ira Rosenstein, Morgan, Lewis & Bockius LLP:** For building long-term relationships and providing employment law advice to a Bronx social services agency and other nonprofits for more than 20 years.

**Aliya Sanders, Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP:** For helping nonprofits offer broader programs by safeguarding their intellectual property.

**Marci Settle, Arnold & Porter:** For sharing her legal expertise with growing nonprofits on long-term governance and fiscal sponsorship projects.

In addition, in honor of Lawyers Alliance’s 50th Anniversary year, long-term volunteers with decades of pro bono service through Lawyers Alliance were recognized as members of the 10, 15, and 20 Year Circles. **Sarah Harp**, Vice President, Senior Counsel, Corporate Transactions & Securities at Viacom and Lawyers Alliance Board member, spoke about these volunteers’ dedication and revealed that over the decades these 214 excellent volunteers had assisted 864 nonprofits on 1,488 legal matters.

Congratulations to all of the 2019 Cornerstone honorees!

CORNERSTONE  
A W A R D S  
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Honoree Aliya Sanders (center) with Nick Robertson and Amy Graves, Brooklyn Children’s Theatre



Kedin Kilgore, Fifth Avenue Committee (left) with Honorees Richard Hillman and Matthew Ahrens



Honoree Kenneth Gerasimovich with Michelle Bishop, Harlem Needle Arts

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## Courtney Darts Joins Lawyers Alliance as Deputy Executive Director



Courtney Darts

Several talented and dedicated professionals have come aboard in recent months, greatly improving our ability to provide clients and volunteers with a positive experience and meet our program and business needs going forward.

**Courtney Darts** has joined Lawyers Alliance as Deputy Executive Director. She has several program, management, and development responsibilities, including oversight of Lawyers Alliance's pro bono legal services program, implementation of the current strategic plan, staff recruitment and training, and coordination of Lawyers Alliance's national role as a leader of Exponentum®.

Executive Director **Elizabeth Guggenheimer** says, "Lawyers Alliance is fortunate to have Courtney on staff in this key senior management position. We will benefit from her experience, and I am personally looking forward to working closely with her as we expand and deepen Lawyers Alliance's services."

Prior to joining Lawyers Alliance, Ms. Darts was an attorney for ten years at Pro Bono Partnership, which as a member of Exponentum® shares Lawyers Alliance's commitment to strengthening

nonprofits and assists organizations in Connecticut, New Jersey, and suburban New York. Ms. Darts advised nonprofits on corporate and tax-exemption matters and held several leadership positions, including Legal Director. Earlier in her career, she was an associate at Kelley Drye & Warren LLP. Ms. Darts is a graduate of Fordham University School of Law and Fairfield University.

Working alongside the leadership team are other important new staff members: **Laura Israel Sinrod** is our Corporate Engagement Counsel, working with the legal departments of major corporations and financial institutions to develop transactional pro bono opportunities for in-house counsel and promote philanthropic efforts. **Rafi Stern** is a Staff Attorney and Legal Fellow sponsored by the National Center on Philanthropy and the Law at New York University School of Law, working with nonprofits engaged in advocacy and economic development. **Michelle Deme** supports fundraising and program initiatives as Development and Events Assistant, with a focus on individual donors, the annual Gala, Cornerstone Awards, and other special events.

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## Lawyers Alliance Board Additions

Lawyers Alliance welcomes the following new members to our Board of Directors:

**Christopher S. Delson** is a partner at Morrison Foerster LLP with a practice in real estate and lending and financial transactions.

**Christopher K. Fargo** is a partner in Cravath, Swaine & Moore LLP's Tax Department with a practice advising clients on the tax aspects of mergers and acquisitions, reorganizations, securities offerings, and joint ventures.

**Crystal M. Lalime** is a Managing Director and General Counsel for Global Markets and the Intermediate Holding Company, Credit Suisse.

**Christine A. Okike** is a partner in Corporate Restructuring at Skadden, Arps, Slate, Meagher

& Flom LLP. Ms. Okike was a Skadden extern at Lawyers Alliance in 2013.

**Paul M. Rodel** is a corporate partner and a member of Debevoise & Plimpton LLP's Capital Markets, Private Equity and Latin America Groups.

**Savalle Sims** is General Counsel for Discovery, Inc., leading the company's global legal teams, managing lawyers and all legal issues on behalf of the company in nearly 20 worldwide offices.

**Diana L. Wollman** is a partner at Cleary Gottlieb Steen & Hamilton LLP with a tax practice focusing on complex transactions, tax audits, tax investigations, and strategic audit preparation.

## Lawyers Alliance Board of Directors

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*Discovery, Inc.*

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*White & Case LLP*

Eileen Torres  
*BronxWorks*

Veronica M. Wissel  
*Davis Polk & Wardwell LLP*

Diana L. Wollman  
*Cleary Gottlieb Steen &  
Hamilton LLP*

## Advocacy Protects Nonprofits and Fundraising

Lawyers Alliance for New York recently won a federal lawsuit against the State of New York, protecting 501(c)(3) nonprofits from having to publicly disclose their donors if the nonprofits make a financial or in-kind contribution to certain other nonprofits that engage in a significant amount of lobbying in New York.

The State claimed the law was intended to shed light on campaign financing, but it would have required donor disclosure even if no campaign financing or lobbying was involved. For instance, it could require donor disclosure by Lawyers Alliance and other technical assistance providers that provide free or reduced-fee legal assistance to nonprofits. We help our clients comply with their legal obligations; the State has no legitimate interest in chilling the generosity of our donors. The Southern District of New York judge that struck down the unconstitutional law found that a “substantial number” of its applications “are likely to result in interference with the rights to freely associate and speak.”

“We are pleased that this ruling confirms the rights of nonprofits to protect donor confidentiality,” said **Laura Abel**, Lawyers Alliance’s Senior Policy Counsel. “Nonprofits can focus on serving their communities, without an added burden of disclosing or losing donors.”

### Background

In June 2016, in the waning hours of the New York State Legislature’s session, Governor Cuomo introduced a bill that would require, for the first time, public charities in New York to release their donor lists if they provide more than a small amount of either cash contributions or in-kind assistance to certain 501(c)(4) social welfare organizations. This

applied to public charities helping social welfare organizations that spend \$15,000 or more in a calendar year lobbying in New York State. The bill passed without much discussion in the legislature.

Lawyers Alliance knew that the law would have serious unintended consequences. In addition to legal and technical service providers, the law affected people contributing to community foundations that make grants to 501(c)(4) organizations, even if the grants are earmarked for financial education classes or other non-lobbying activity.

As the United States Supreme Court recognized in a series of decisions protecting the NAACP during the civil rights era, government cannot compel donor disclosure unless it can show a substantial interest in learning the donor’s identity. Some people donate anonymously out of fear of persecution, for religious reasons, or simply as a matter of modesty. Others are not anonymous but do not want the amount of their contribution to be publicly disclosed.

In addition to Lawyers Alliance, plaintiffs in the lawsuit were Nonprofit New York, Citizens Union, and the New York Civil Liberties Union. Citizens Union and the New York Civil Liberties Union also challenged a separate law, passed at the same time, that imposes donor disclosure requirements on 501(c)(4) organizations that spend \$10,000 or more on communications concerning public policy issues, even if the communications do not involve lobbying or political activity. Neither law has taken effect because the State agreed to refrain from enforcing them shortly after the lawsuits were filed. The State has agreed not to appeal the ruling.

Lawyers Alliance and Nonprofit New York are represented by **Lawrence S. Lustberg** and **Jessica L. Hunter** of Gibbons P.C.

## Save the Date – April 29, 2020

BUSINESS LAW &  
LEADERSHIP  
GALA

WEDNESDAY, APRIL 29, 2020  
GOTHAM HALL

Honorees include:

**LUCY FATO**

*Executive Vice President and General Counsel  
American International Group, Inc.*

**MARK STEFFENSEN**

*Senior Executive Vice President and General Counsel  
HSBC North America Holdings Inc.*



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Ninth Floor  
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## Law Firm Appeal Supports Quality Legal Services that Strengthen Nonprofits



Neil Barr

Lawyers Alliance's 2019-2020 Law Firm Appeal is underway with the leadership of its Co-Chairs **Neil Barr** and **Michael Kaplan** of Davis Polk & Wardwell LLP. Funds raised will help Lawyers Alliance provide legal and educational services that strengthen organizations at the forefront of economic development, education, housing, arts, health, and other vital programs for New Yorkers.

Mr. Barr is the Managing Partner of Davis Polk and a senior member of the Tax Department. He advises companies and their boards on complex transactions with emphasis on federal income tax matters. Before his election as Managing Partner, Mr. Barr was head of the firm's Tax Department. He received a Cornerstone Award in 2002 for his September 11th-related pro bono work.

Mr. Barr remarks, "We are pleased to spearhead the Law Firm Appeal and help Lawyers Alliance address the pressing legal needs of nonprofits making a positive difference in people's lives.



Michael Kaplan

Through this Appeal, law firms join to advance the important work of a unique public interest organization that is a business law pro bono leader in our City and nationally."

Mr. Kaplan serves as a member of Davis Polk's three-person Management Committee and previously was the co-head of the firm's global Capital Markets Group. He advises issuers and underwriters in connection with a wide range of U.S. and international capital markets and leveraged finance transactions.

Mr. Kaplan says, "Lawyers Alliance offers business and transactional attorneys pro bono experiences that have real impact in low-income neighborhoods. With quality legal assistance, the organizations served are able to operate more effectively and efficiently and better direct their scarce resources to helping individuals and communities in need."

To donate, please contact **James Valentin** at [jvalentin@lawyersalliance.org](mailto:jvalentin@lawyersalliance.org).

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