

STATE OF NEW HAMPSHIRE

Honorarium or Expense Reimbursement Report (RSA 15-B)



Type or Print all Information Clearly:

Name: MICHAEL S. DELUCIA Work Phone No. 271-1288

Work Address: NH DEPARTMENT of JUSTICE, 33 Capitol Street, Concord NH 03301

Office/Appointment/Employment held: DIRECTOR of CHARITABLE TRUSTS

List the full name, post office address, occupation, and principal place of business, if any, of the source of any reportable honorarium or expense reimbursement.

Source of Honorarium or Expense Reimbursement:

Name of source: RECEIVED

Post Office Address: APR 24 2008

Occupation: NEW HAMPSHIRE

Principal Place of Business: DEPARTMENT OF STATE

If source is a Corporation or other Entity:

Name of Corporation or Entity: COLUMBIA UNIVERSITY LAW SCHOOL / NATIONAL STATE ATTORNEYS GENERAL PROGRAM

Name of Corporate/Entity Representative: JAMES TIERNEY

Work Address of Representative: 605 W. 113th STREET, Apt 1

Food and/or beverages consumed pursuant to RSA 15-B:6, II with value over \$25.00

Value of Honorarium: Date Received: If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.

Value of Expense Reimbursement: \$880 Date Received: 3/27-3/28 A copy of the agenda or an equivalent document must be attached to this filing.

Briefly describe the service or event this Honorarium or Expense Reimbursement relates to:

CHARITIES Conference for state attorney general officials and invited nonprofits.

"I have read RSA 15-B and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

Signature of Filer: Michael S. Delucia

Date Filed: April 24, 2008

9/07

RSA 15-B:9 Penalty. Any person who knowingly fails to comply with the provisions of this chapter or knowingly files a false report shall be guilty of a misdemeanor.

Return to: Secretary of State's Office, State House Room 204, Concord, NH 03301



COLUMBIA LAW SCHOOL
National State Attorneys General Program

AGENDA
Charities Law Conference
March 27-29, 2008

THURSDAY, MARCH 27 PRELIMINARY SESSION AND EVENT

- 4:00 - 5:30** **Afternoon working session for attorneys general and their staff only**
(Jerome Green Hall Rm. 701 – Case Lounge)
- 5:30 – 7:30** **Evening reception for attorneys general, their staff, Charities Project Advisory Board members and all speakers, hosted by Columbia Law School; light refreshments and beverages provided**
(Faculty House - Harrison Room)

FRIDAY, MARCH 28

The 2008 Charities Law Conference begins with concurrent Overview Sessions: one for attorneys general and staff and one for non-governmental attendees from the charitable sector, academia, and private practice. The sessions will provide a broad overview of the interaction of state regulators and charities, with information tailored for the particular audience. These sessions are designed to foster a baseline mutual understanding of the characteristics and roles of both the attorney general and the charitable sector.

All panels for the plenary sessions following the Overview Sessions are multidisciplinary, with an attorney general moderating a panel of commentators, including one assistant attorney general who specializes in charities regulation, a representative from the charitable sector (both large and small entities), an academic who has written in the field of charities regulation, and practitioners within the field. The conference is premised upon the notion that all panels and sessions will be interactive and characterized by wide-ranging discussion from both panelists and audience members.

- 7:30** **Check-in & Continental Breakfast (Jerome Greene Hall Rm. 104)**
- 8:00 - 9:15** **Concurrent Sessions**
- A) Charities Overview Session for attorneys general and their staff (JG 104)**
(For attorneys general and their staff only)
Mike McGrath, Attorney General of Montana
Belinda Johns, Senior Deputy Attorney General of California
Michael DeLucia, Assistant Attorney General of New Hampshire
Karin Kunstler Goldman, Assistant Attorney General of New York
Hugh Jones, Supervising Deputy Attorney General of Hawaii

This Overview Session for attorneys general and their staff members will examine the extent of nonprofit impact within the states, as well as jurisdictional considerations and the identification of important players within the area of charities regulation (state, federal, charitable sector and professional associations). Hypothetical regulatory matters will be discussed.

B) Overview Session for private sector attendees on attorneys general, their offices and their role in charities law and regulation (JG 107)

James Tierney, Director of the National State Attorneys General Program & Former Attorney General of Maine

Kelly Ayotte, Attorney General of New Hampshire

Knox Walkup, Former Attorney General of Tennessee

David Ormstedt, Consultant, National State Attorneys General Program

Cindy Lott, Consultant, National State Attorneys General Program

This Overview Session for charity representatives, academia and private practitioners will introduce attendees to the historical role of the state attorney, organizational aspects of offices of attorneys general, and overarching considerations of regulatory action by the offices. Hypothetical regulatory matters will be discussed.

9:30 - 10:00 Plenary Session: Welcome and introductions (JG 104)

Ellen Chapnick, Dean of Social Justice Initiatives at Columbia Law School

James Tierney, Director of the National State Attorneys General Program

Lawrence Wasden, Attorney General of Idaho and President of the National Association of Attorneys General

TRIGGERS: WHEN AND WHY ATTORNEYS GENERAL GET INVOLVED IN CHARITY MATTERS, AND PUBLIC POLICY CONSIDERATIONS THAT ENCOURAGE AND CONSTRAIN ATTORNEY GENERAL ACTION

Two "Triggers" panels begin the plenary portion of the conference and examine how and when an attorney general may become involved in a charities matter in the first instance. Whether through discovery by the entity itself, a donor complaint, a whistleblower or newspaper article, these Triggers sessions will examine the factors that influence an attorney general's decisions. The first Triggers panel contemplates various governance issues that may trigger involvement by an attorney general; the second panel will consider other factors that may cause involvement of the office of the attorney general.

10:00 - 10:50 Part One: Governance Issues that may trigger AG involvement

Kelly Ayotte, Attorney General of New Hampshire

Belinda Johns, Senior Deputy Attorney General of California

Pat Read, Sr. VP, Public Policy & Government Relations, Independent Sector

Victoria Bjorklund, Simpson, Thacher & Bartlett

James Fishman, Pace University Law School

- 10:50 - 11:40 Part Two: Other Issues that may trigger AG involvement**
 Steve Carter, Attorney General of Indiana
 Michael DeLucia, Assistant Attorney General of New Hampshire
 Susan Gary, University of Oregon Law School
 Charles Shimanski, President & CEO, Colorado Nonprofit Association
- 11:40 - 12:00 Point / Counterpoint: Case and Related Policy Discussion:**
 The Yawkey Trust: The Boston Red Sox and involvement by former
 Massachusetts Attorney General Tom Reilly
 Martha Coakley, Attorney General of Massachusetts
 Tom Reilly, Greenberg Traurig, LLP, former Attorney General of Massachusetts
 Evelyn Brody, Chicago-Kent Law School
- 12:00 - 12:15 Questions and conversation on triggers**
 Martha Coakley, Attorney General of Massachusetts
 Kelly Ayotte, Attorney General of New Hampshire
- 12:15 - 1:30 LUNCHEON (Low Library)**
 James Tierney, Director of the National State Attorneys General Program
 Harvey Goldschmid, Columbia University Law School

James Tierney, Director of the National State Attorneys General Program at Columbia Law School, and Columbia Law School Professor Harvey Goldschmid will make brief presentations that will be followed by what should be a provocative and dynamic discussion of the relationships between, and responsibilities of, regulators and regulated entities as well as the academic perspective on the regulatory process.

THE PARTIES

Fundamental to an attorney general's decision in becoming involved in a charities matter is the identity of various potential parties: plaintiffs, defendants and third parties. Whether those parties include donors, heirs, whistleblowers, board members, fundraisers, public interest representatives, or individuals seeking a private right of action, the attorney general's determination will be influenced by a number of factors to be discussed in the Parties panel.

- 1:30 - 2:30 Determining the targets and players in investigations and enforcement actions (JG 104)**
 Marc Dann, Attorney General of Ohio
 Mark Pacella, Deputy Attorney General of Pennsylvania
 Richard Allen, Casner & Edwards
 Randall W. Roth, University of Hawaii School of Law
- 2:30 - 2:45 Questions and conversation on parties**
 Marc Dann, Attorney General of Ohio

- 2:45 - 3:30 The federal government and state attorneys general oversight of charities**
The regulatory implications of federal tax policy, the new Internal Revenue Service Form 990 and heightened Congressional activity
Rob McKenna, Attorney General of Washington
David Schizer, Dean of Columbia University Law School
Marc Owens, Caplin & Drysdale

State attorneys general are affected by federal policy and procedures, including the recognition of tax exempt status and annual reporting requirements for charitable entities, as well as the broader relationship of tax policy to their duties. This session will consider the interactions between state and federal entities and explore potential implications of emerging tax policy.

REMEDIES: SELECTING, OBTAINING AND EFFECTUATING A DESIRED OUTCOME: THE PUBLIC POLICY CONSIDERATIONS [REMEDIES DISCUSSION IN TWO PARTS, BOTH FRIDAY AND SATURDAY]

Consideration by an attorney general of whether and at what point to become involved in a charities matter is contingent upon what remedies are available for either reforming a charitable entity or, in the event the entity becomes incapable of pursuing its charitable purpose, requiring dissolution. An understanding by both regulators and regulated entities of potential remedies is paramount to effective and timely preservation of charitable assets, a primary underpinning of a community's trust in the charitable sector and applicable regulation.

The first Remedies panel will discuss various options available to an attorney general acting as enforcement entity. Within jurisdictional limitations, attorneys general may look to structural remedies, including revamping or replacing governing boards, requiring specific processes to be put into place, and injunctive relief or even monetary damages against entities or individuals, if appropriate. The second Remedies panel, to take place on Saturday morning, moves into a discussion of a core function of the attorney general in charities regulation: the cy pres doctrine – whereby charitable assets are re-directed to other purposes – and its real world application by attorneys general, with its attendant public policy considerations. The day's formal presentations will conclude with observations from Harvey Dale, Professor, and Director of the National Center on Philanthropy and the Law, New York University School of Law.

- 3:45 – 5:00 Part One: Governance, structural and damages**
Mike McGrath, Attorney General of Montana
Karin Kunstler Goldman, Assistant Attorney General of New York
Jonathan Small, Nonprofit Coordinating Committee of New York
Evelyn Brody, Chicago-Kent Law School

- 5:00 - 5:15 Reflections on the day and the role of attorneys general**
Harvey P. Dale, New York University School of Law

- 5:30 – 7:30 Evening reception for all attendees; light refreshments and beverages**