

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

BRADLEY C. BIRKENFELD,

Plaintiff,

-against-

UBS AG,
UBS AMERICAS INC., and
PETER STACK,

Defendants.

Index No.
Date Purchased:
Plaintiff designates New York
County as the place of trial

SUMMONS

The basis of venue is:
That Plaintiff designates
New York County as the place of trial

TO THE ABOVE NAMED DEFENDANTS:

YOU ARE HEREBY SUMMONED to answer the Complaint in this action and to serve a copy of your answer, or if the Complaint is not served with this Summons, to serve a notice of appearance, on the Plaintiff's attorneys within twenty (20) days after service of this Summons, exclusive of the day of service (or within thirty [30] days after the service is complete if this Summons is not personally delivered to you within the State of New York); and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the Complaint.

Dated: New York, New York
May 1, 2017

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& ABADY LLP

By: 
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SUPREME COURT OF THE STATE OF NEW YORK
 COUNTY OF NEW YORK

BRADLEY C. BIRKENFELD,

Plaintiff,

-against-

UBS AG,
 UBS AMERICAS INC., and
 PETER STACK,

Defendants.

COMPLAINT

Plaintiff, for his complaint, alleges:

FIRST CAUSE OF ACTION
(LIBEL)

The Parties

1. Plaintiff is a U.S. citizen who resides in Europe. He is a retired financial industry professional and a former employee of defendant. Plaintiff is dedicated to supporting whistle-blowing initiatives exposing and eliminating fraud in the U.S. and around the world. To that end, he has been assisting the governments of England, France, Belgium, Germany, Greece, and South Korea, among others, in uncovering fraud. Plaintiff has been performing this public service at risk to himself by making enemies of certain large financial institutions, including defendants UBS AG and UBS Americas Inc., which have smeared plaintiff.

2. Plaintiff has been called by CNBC “the most significant financial whistle-blower of all time” for his successful efforts to expose the largest tax fraud in history.

According to the *Financial Times*, “if a single person can be credited with drawing popular attention to the offshore world, it may be Bradley Birkenfeld. The banker resigned from UBS in 2005 and proceeded to disclose to the U.S. authorities how his former employer had helped Americans to evade tax.” *Financial Times*, Apr. 6, 2016.

3. Defendant UBS AG (“UBS”) is a foreign banking corporation organized under the laws of Switzerland and doing business in New York. Defendant UBS is, on information and belief, the largest bank by assets in the world. For many years defendant UBS, on information and belief, conspired with and aided and abetted American citizens seeking to evade U.S. income taxes by depositing money in secret bank accounts with defendant.

4. Defendant UBS Americas Inc. is on information and belief, a UBS entity headquartered in Connecticut that does business in New York and has appointed the New York Secretary of State as its registered agent.

5. Defendant Peter Stack is Managing Director, Head of Media Relations, Americas at UBS. Defendant Stack works in New York County at 1285 Avenue of the Americas.

Plaintiff Blows the Whistle on Defendant UBS AG

6. In 2005, plaintiff, while an employee of defendant UBS, objected to that defendant’s management about the illicit practices of its private bankers serving high-net-worth American clients who engaged in tax fraud.

7. Rebuffed by defendant UBS’s management, plaintiff, in 2007, contacted American officials and provided crucial and truthful information to U.S. Government authorities (including the Department of Justice, the Internal Revenue Service, the

Securities and Exchange Commission, and the U.S. Senate) about massive tax fraud by wealthy Americans using secret Swiss bank accounts.

8. As a direct result of the information supplied to the U.S. Government by plaintiff, the U.S. and Switzerland signed and implemented a new tax treaty, the U.S. Senate held three hearings and issued three reports, the Internal Revenue Service implemented three amnesty programs, the U.S. Government Accounting Office published three reports, and in 2009 defendant UBS and the U.S. Government entered into a deferred prosecution agreement on charges of conspiring to defraud the U.S. Under the agreement, UBS was required to provide names and account information for U.S. customers engaged in the fraud, cease providing secret bank accounts for American clients, and pay \$780 million in fines, penalties, interest, and restitution.

9. On information and belief, defendant UBS has provided names and account information for only 4,500 of the 19,000 of defendant's U.S. customers engaged in tax fraud.

10. The U. S. Attorney for the Southern District of Florida stated that UBS's scheme "was not a mere compliance oversight, but rather a knowing crime motivated by greed and disrespect for the law."

11. Plaintiff's revelations also helped the U.S. Treasury recover over \$15 billion in back taxes, fines, and penalties from American tax cheats.

12. Plaintiff's information led to an international crackdown on tax fraud, in which European governments made significant changes in the regulatory and enforcement environment. Switzerland yielded to pressure from U.S. and European governments to impose stricter bank regulations. Switzerland implemented OECD

standards in the automatic exchange of information on tax matters. As a result of plaintiff's historic whistle-blowing, the risks and costs to financial institutions that support clients' tax evasion, fraud, corruption, and terrorist activities have increased dramatically.

Plaintiff's Information "Truthful, Complete, and Reliable"

13. U.S. Government officials made it clear that plaintiff's disclosures were key to the government's case against UBS. Senator Carl Levin, then-Chairman of the Senate Committee on Homeland Security and Governmental Affairs' Permanent Subcommittee on Investigations, praised plaintiff for voluntarily providing information, testimony, and documents to the Subcommittee. He stated, "The information provided by Mr. Birkenfeld has been accurate and enabled the Subcommittee to initiate its investigation into the practices of UBS."

14. Robert Khuzami, Director of Enforcement of the Securities and Exchange Commission, said: "The information provided by Mr. Birkenfeld led the Commission to commence a formal investigation into the conduct he described . . . [and] was also important in helping the staff question witnesses and formulate requests for documents from UBS and others. The information that the staff has learned in the course of the Commission's investigation has been consistent with the information that Mr. Birkenfeld provided."

15. Similarly, Jeffrey H. Sloman, Acting United States Attorney, stated that plaintiff had provided "substantial assistance in the investigation and prosecution of others who have committed offenses," assistance that "has been timely, significant, useful, truthful, complete, and reliable."

16. For his vital role in helping the U.S. Government recover such large sums of money, the IRS gave plaintiff the largest whistle-blower monetary payment award in history. In so doing, the IRS declared that the comprehensive information provided by plaintiff to the IRS “was exceptional in both its breadth and depth.”

Plaintiff’s Book

17. As part of his efforts to expose and eliminate fraud, plaintiff, in October 2016, published a book called *Lucifer’s Banker: The Untold Story of How I Destroyed Swiss Bank Secrecy* about his career and his unprecedented whistle-blowing activities against defendant. Sales of plaintiff’s book are largely generated from plaintiff’s website:

(www.lucifersbanker.com)

18. On or about November 6, 2016, writer John Aidan Byrne published an article entitled “Ex-UBS Banker wants to Expose Ultra-rich tax dodgers by name,” about plaintiff and his book in the *New York Post*. A copy of Mr. Byrne’s article is annexed hereto as Exhibit A.

19. Upon information and belief, writer Aidan Byrne lives and works in New York.

Defendants’ First Libel

20. On or about November 6, 2016, defendants, in the course of transacting business in New York and in connection with their New York business transactions, made the following statement (“the First Libel”) to the *New York Post*, with the intention that it be published in New York in Mr. Byrne’s article in the *New York Post*: “This unedited work and often unsubstantiated recollection only benefits Mr. Birkenfeld, who

has been convicted in the U.S. for, among other things, having lied to the U.S. authorities.”

21. On or about November 6, 2016, defendants’ First Libel was published by the *New York Post* in the hard copy version of the newspaper and on the Internet.

22. The *New York Post* is a New York-based publication that, on information and belief, publishes hard copies of the newspaper only in New York State.

23. The above statement by defendants constitutes libel on its face of plaintiff.

24. Defendants’ First Libel is false.

25. Plaintiff was never charged or convicted of “lying to the U.S. authorities.”

26. Defendants’ First Libel is a false statement of fact.

27. Defendants’ First Libel is defamatory.

28. Defendants published the First Libel to the *New York Post*, knowing and intending that it would be re-published to the public.

29. Defendants’ First Libel referred to plaintiff and would reasonably be understood to be about plaintiff.

30. Defendants published the First Libel with common law ordinary malice and constitutional “actual malice”: intentionally, maliciously, wantonly, with knowledge of its falsity or with reckless disregard for its truth or falsity, with gross irresponsibility, and with the intent to harm plaintiff’s reputation, to undercut the credibility and reliability of plaintiff and plaintiff’s book, to depress sales of plaintiff’s book, and to counter and minimize the adverse impact of future truthful revelations by plaintiff of UBS’s misconduct (including investigations by foreign governments) and failure and refusal to

disclose the names of thousands of other U.S. customers of defendant who were engaged in tax fraud.

31. Defendants' First Libel is part of an international campaign and clear pattern by defendants to falsely and maliciously malign plaintiff for his truthful efforts to expose defendants' decades-long wrongdoing. In September 2014, UBS was required by a French magistrate to post Euro 1.1 billion (\$ 1.4 billion) to cover for any acts directly related to UBS's tax fraud and money laundering activities in France. In February 2015, plaintiff testified and provided extensive documentation in Paris to the French magistrate investigating UBS. UBS, within a month of plaintiff's testimony, demanded to question plaintiff with four lawyers in Paris in front of the same French magistrate. On February 20, 2016, in the French newspaper *Le Parisien*, Jean-Frederic de Leusse, the head of UBS, France, said, referring to plaintiff: "Tout ce qu'il vous raconte, c'est du bullshit." ("Everything Bradley Birkenfeld said is bullshit"). Ironically, on June 24, 2016, Patrick de Fayet (Mr. de Leusse's deputy at UBS, France) entered a plea bargain procedure with French authorities to plead guilty.

Plaintiff's Damages

32. As a proximate result of defendants' First Libel, plaintiff has suffered personal humiliation and suffering, and has been exposed to public contempt, or ridicule or disgrace, which has induced an evil opinion of him in the minds of right-thinking persons, and has deprived him of their friendly intercourse in society.

33. As a proximate result of defendants' First Libel, plaintiff has suffered special damages from reduced sales of his book *Lucifer's Banker: The Untold Story of How I Destroyed Swiss Bank Secrecy* (www.lucifersbanker.com).

34. On or about November 30, 2016, the *New York Post* published on line the following “clarification”: “Mr. Birkenfeld was never charged with or convicted of perjury or lying to US investigatory authorities. He pled guilty to a one count indictment for conspiring to cause bank clients to file false tax returns. In that case, prosecutors informed the Court that Mr. Birkenfeld provided substantial assistance that was ‘timely, significant, useful, truthful and reliable.’”

35. Defendants, however, have not retracted or apologized for their first libel.

36. As a result of defendants’ First Libel, plaintiff has sustained damages.

SECOND CAUSE OF ACTION (LIBEL)

37. Plaintiff repeats and realleges paragraphs 1 through 36 of this complaint.

38. Defendants have aggravated their wrongdoing by libeling plaintiff a second time.

39. The German language edition of plaintiff’s book *Des Teufels Banker* was published in April 2017.

40. On or about April 3, 2017, around the time of plaintiff’s book launch in Berlin, writers Matthew Beddingfield and Colleen Murphy published an article entitled “Tax-Evasion: The UBS Whistle-Blower Who Won’t Back Down,” about plaintiff in *The Bloomberg BNA Daily Tax Report*. A copy of that article is attached hereto as Exhibit B.

Defendants’ Second Libel

41. On or about April 3, 2017, defendants, in the course of transacting business in New York and in connection with their New York business transactions,

made the following statement (“defendants’ Second Libel”) to the *Bloomberg BNA Daily Tax Report*, with the intention that it be published in the Beddingfield/Murphy article on line in New York and elsewhere: Birkenfeld’s “continuing efforts to publicize his book and his often unsubstantiated recollections only benefits Mr. Birkenfeld, who has been convicted in the U.S. for, among other things, having lied to the U.S. authorities.”

42. On or about April 3, 2017, defendants’ Second Libel was published by *The Bloomberg BNA Daily Tax Report* on the Internet.

43. The above statement of defendants constitutes libel on its face of plaintiff.

44. Defendants’ Second Libel statement is false.

45. Plaintiff was never charged or convicted of “lying to the U.S. authorities.”

46. Defendants’ Second Libel is a false statement of fact.

47. Defendants’ Second Libel is defamatory.

48. Defendants published their Second Libel to *the Bloomberg BNA Daily Tax Report*, knowing and intending that it would be re-published to the public in New York and elsewhere.

49. Defendants’ Second Libel referred to plaintiff and would reasonably be understood to be about plaintiff.

50. Defendants published their Second Libel with common law ordinary malice and constitutional “actual malice”: intentionally, maliciously, wantonly, with knowledge of its falsity or with reckless disregard for its truth or falsity, with gross irresponsibility, and with the intent to harm plaintiff’s reputation, to undercut the credibility and reliability of plaintiff and plaintiff’s book, to depress sales of plaintiff’s book, and to counter and minimize the adverse impact of future truthful revelations by

plaintiff of defendants' misconduct (including investigations by foreign governments) and failure and refusal to disclose the names of thousands of other U.S. customers of defendants who were engaged in tax fraud.

51. Defendants' Second Libel is part of an international campaign and clear pattern by defendants to falsely and maliciously malign plaintiff for his truthful efforts to expose defendant's decades-long wrongdoing, as described in paragraph 31 of this complaint.

Plaintiff's Damages

52. As a proximate result of defendants' Second Libel, plaintiff has suffered personal humiliation and suffering, and has been exposed to public contempt, or ridicule or disgrace, which has induced an evil opinion of him in the minds of right-thinking persons, and has deprived him of their friendly intercourse in society.

53. As a proximate result of defendants' Second Libel, plaintiff has suffered special damages from reduced sales of both the English and German language editions of his book *Lucifer's Banker [Des Teufels Banker]: The Untold Of How I Destroyed Swiss Bank Secrecy* (www.lucifersbanker.com).

54. Defendants have not retracted or apologized for their Second Libel.

55. As a result of defendants' Second Libel, plaintiff has sustained damages.

WHEREFORE, plaintiff demands judgment as follows:

a. On each cause of action, directing defendants, jointly and severally, to pay to plaintiff the sum of \$10 million in compensatory (including general and special) damages;

- b. On each cause of action, directing defendants, jointly and severally, to pay to plaintiff the sum of \$10 million in punitive damages;
- c. Directing defendants to publish retractions in the *New York Post* and *The Bloomberg BNA Daily Tax Report*; and
- d. Granting to plaintiff such other and further relief as to the Court may seem just and proper, together with the costs and disbursements of this action.

Dated: New York, New York
 May 1, 2017

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 & ABADY LLP

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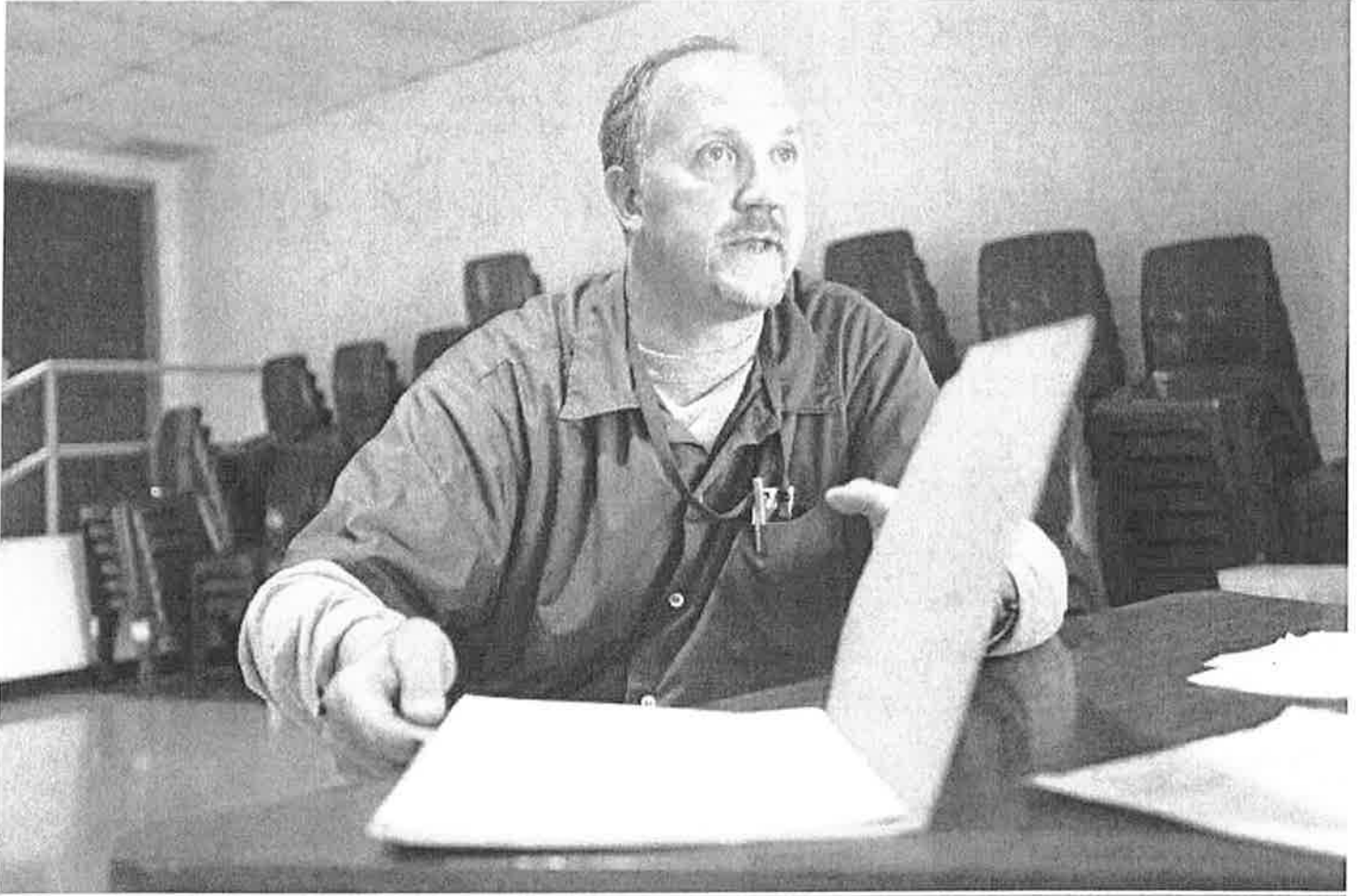
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EXHIBIT A

Ex-UBS banker wants to expose ultra-rich tax dodgers by name

By John Aidan Byrne

November 6, 2016 | 5:25am | Updated



Bradley Birkenfeld

Photo: Getty Images

He's the man who took down the wall of Swiss banking secrecy.

And Bradley Birkenfeld — former UBS private banker who blew the whistle on the shadowy world of tax avoidance by the ultrarich and famous — promises to have plenty more to say on the subject.

For his whistleblowing, Birkenfeld was awarded a record \$104 million in 2009 — and was sentenced to 40 months in prison and fined \$30,000 for his part in tax-evasion transgressions. Last month, he came out with a new corporate crime book, "Lucifer's Banker: The Untold Story of How I Destroyed Swiss Bank Secrecy," (Greenleaf Book Group, 2016).

Now, the ex-banker is squaring up to trot out the names of the high and mighty tax dodgers in the next edition of his book.

The discovery facilitated by Birkenfeld helped recover more than \$15 billion in back taxes, fines and penalties owed Uncle Sam. He blew the whistle, he says, after a "betrayal" by his employer, UBS.

And thanks in good part to Birkenfeld's efforts, the US now knows the names of 4,700 of the 19,000 anonymous Americans who held "illegal" Swiss accounts at UBS from 2000 to 2007. But those were just the low-hanging fruit: doctors, trust-fund babies and self-made

This document is a pleading filed electronically with the Department of Justice New York State court rules (22 NYCRR §202.5-b(d)(3)(i)) which, at the time of its printout from the court system's electronic website, had not yet been reviewed and approved by the County Clerk. Because court rules (22 NYCRR §205.5[d]) authorize the County Clerk to reject filings for various reasons, readers should be aware that documents bearing this legend may not have been

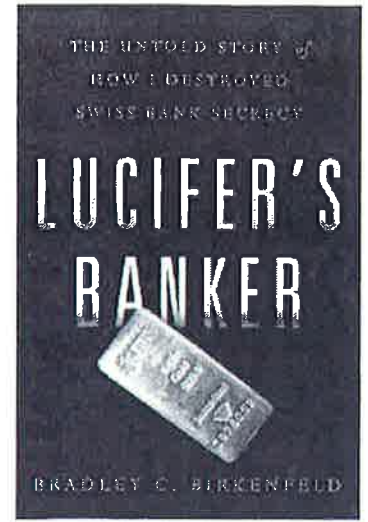
But Birkenfeld — who did 30 months at Schuylkill Federal Correctional Institution in Minersville, Pa., for his part in the scandal — told The Post the American public will be “furious” when they finally learn names of some of these same bigwigs.

“We had to do some legal maneuverings, but the second edition will expose this for what it is,” said Birkenfeld, who now lives in the US surrounded by private security.

That may be a high legal hurdle to cross, say analysts, given the still innate nature of bank privacy laws. But an undaunted Birkenfeld, 51, insists he’s ready. “These are the same people who were getting a free pass, hiding millions overseas,” he says of the potential rogue’s gallery.

And he adds that the American taxpayer was seriously shortchanged. Birkenfeld says the deferred prosecution agreement in the UBS case resulted in a \$780 million fine for UBS, but by calculations, UBS raked in \$200 million each year from 2000 to 2007 in the Swiss “tax avoidance” scams by wealthy Americans.

“Where was the other billion dollars?” Birkenfeld asks. “Why were they not fined properly to make the American people whole?” Birkenfeld worked in wealth management for UBS in Geneva from October 2001 until October 2005.



Bradley Birkenfeld

He resigned after he read an internal legal document indicating the regulatory heat, in the post-9/11 environment, was on the bank — and by extension, on him — for cross-border activities. During his career, Birkenfeld had access to all the dirt. An attempt by the FBI to recruit him once as an informant failed, he claims.

Recalling his lavish, jet-setting lifestyle as a “hunter-gatherer” on American soil for his UBS bosses in Switzerland, Birkenfeld, who says he’s filled with remorse, once told his American lawyers how UBS would train bankers like him, “on the methods of secret solicitation, as well as how to dupe American federal authorities. For all these years, I went right along with it, but now I’ve had a change of heart.”

In a statement, UBS brushed off Birkenfeld’s book, saying it “repeats allegations that are decades old.” The statement added: “UBS resolved the US cross-border issue in autumn 2010. This unedited and often unsubstantiated recollection only benefits Mr. Birkenfeld, who has been convicted in the US for, among other things, having lied to the US authorities.”

BANKING, BOOKS, TAX EVASION, TAXES, UBS, WHISTLEBLOWERS

Recommended by

EXHIBIT B



Daily Tax Report[®]

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APRIL 3, 2017

Tax Evasion

The UBS Whistle-Blower Who Won't Back Down

Bradley Birkenfeld, the former UBS banker turned well-known whistle-blower, isn't afraid of causing a stir.

He is known for blowing open a massive tax evasion scheme at UBS Group AG in 2007, which led to a \$780 million fine, a cascade of tax treaties and information about previously secretive banking practices, and reforms in the industry. But despite earning an eye-popping reward, Birkenfeld spent nearly three years in prison for his role—and says a massive overhaul of the government's whistle-blower program is needed to protect others who decide to come forward.

Birkenfeld, who recently published "Lucifer's Banker," said a German publisher is considering releasing for the first time the names of thousands of UBS clients implicated in the scheme in the German version of his tell-all book. Birkenfeld received a \$104 million reward for his disclosure, the largest ever from the Internal Revenue Service.

"The truth is my defense," he told Bloomberg BNA. "If they want to hire high-priced lawyers in New York and Beverly Hills, be my guest. I love to go to court with people—I love it. When I'm right, I know I'm right. I'm a whistle-blower, I don't have to lie."

The Backstory. Birkenfeld began working at UBS in 2001, where his main goal was to lure high-wealth clients to Switzerland to open accounts shielded under bank secrecy laws. UBS bankers were taught to help clients avoid IRS scrutiny, but in 2005 Birkenfeld learned that the bank's procedures were illegal. He resigned in October 2005 after reading an internal document listing the prohibited behavior, and complained to UBS officials before taking his claims to the Department of Justice in 2007.

The U.S. government indicted Birkenfeld in April 2008 for conspiracy to defraud the government through his attempts to obstruct the IRS from collecting income taxes due. The IRS is barred from commenting on individual taxpayers.

As the only whistle-blower to spend time in jail for his disclosure, Birkenfeld says not only that the Department of Justice botched his case, but that he wants to see broader overhauls of the entire whistle-blower system. The problem, he said, is officials who are "just looking to make a name for themselves" rather than protecting those who come forward.

Birkenfeld "was afforded due process of law and sentenced by a federal district court after full consideration of all relevant facts and circumstances, including his admission that he advised wealthy UBS clients on how to conceal their assets from the U.S. government," the DOJ said in a statement to Bloomberg BNA. Since 2008, the DOJ has charged more than 65 individuals with UBS accounts and nearly 50 facilitators, including 13 with connections to UBS and other banks.

Kevin Downing, a senior prosecutor in the DOJ Tax Division when Birkenfeld first brought his case, didn't return requests for comment. Downing is now a member at Miller and Chevalier Chartered in Washington.

Eileen J. O'Connor, the assistant attorney general at the DOJ from 2001 to 2007, declined a request for comment. She is now in private practice in Washington. O'Connor served on President Donald Trump's Treasury transition team.

Birkenfeld's book rehashes old allegations and doesn't represent the current state of play in Swiss banking, UBS spokesman Peter Stack told Bloomberg BNA in a March 30 statement. "UBS resolved the US cross-border issue in autumn 2010. The industry has changed dramatically since that time, with radically improved processes for tax compliance, reporting and transparency," he said.

Stack also said Birkenfeld's "continuing efforts to publicize his book and his often unsubstantiated recollections only benefit Mr. Birkenfeld, who has been convicted in the US for, among other things, having lied to the US authorities."

'Sobering Moment.' Sending Birkenfeld to prison shows how the DOJ didn't understand how to properly respond to whistle-blower disclosures—a blind spot that has since improved, said Dean Zerbe, a partner at Zerbe, Fingeret, Frank and Jadav and one of Birkenfeld's attorneys.

"Birkenfeld was a very sobering moment for everyone involved," he said.

But Igor Olenicoff, a billionaire and real estate magnate who was one of Birkenfeld's clients at UBS, said he feels differently. In 2001, Birkenfeld convinced Olenicoff to move his money offshore to UBS. Olenicoff pleaded guilty in 2007 to filing a false tax return and paid \$52 million in back taxes, interest and penalties, and would eventually sue Birkenfeld.

Birkenfeld shouldn't be seen as a whistle-blower, but rather as an opportunist who came forward after Olenicoff was already in talks with the DOJ and the IRS, he said. "He was at the right place at the right time," Olenicoff said.

Olenicoff lost his suit against Birkenfeld in April 2012 when the U.S. District Court for the Central District of

California dismissed the case and awarded Birkenfeld costs for the dispute.

Where Is He Now? Birkenfeld said his decisions to help whistle-blowers now, and to come forward in the first place, center around his desire to tell the truth—not hopes for a reward.

Birkenfeld—who dreams of moving to Bavaria, Germany—has been living abroad for most of his adult life. Now, he is offering pro bono guidance to governments in countries including Norway, France, Germany and Greece to “help them understand the concept behind protecting and then compensating the whistle-blower,” he said.

“I think it’s important for people to understand that they’re trying to help society, not hurt it, and the bad guys are trying to adversely affect them—that’s the problem,” he said.

While governments should embrace whistle-blowers, the whistle-blowers themselves shouldn’t rush into reporting, Birkenfeld said. Instead, future whistle-blowers should come to him first for guidance—and possibly monetary or legal assistance—at a company he is in the process of creating.

Several former whistle-blowers told Bloomberg BNA that Birkenfeld’s story resonated with them, and is a sign that change is needed.

“Whistle-blowers have to stick together because we have unique perspective on how to confront government abuses, and lesson No. 1 is don’t then entrust your

complaints to the government,” said John Kiriakou, an associate fellow with the Institute for Policy Studies.

Kiriakou was the first government official to confirm in 2007 that waterboarding had been used on Al Qaeda prisoners while he was an analyst at the CIA. He pleaded guilty in 2012 to disclosing classified information and was sentenced to 30 months in prison.

For some whistle-blowers, Birkenfeld has done more than just offer advice. After Robert J. MacLean, a former air marshal, revealed a policy in the Transportation Security Administration that he thought reduced aviation security, he had to go on welfare and was nearly evicted from his apartment. But Birkenfeld sent him “a very sizable gift” to help pay his bills, MacLean said.

Birkenfeld’s experience can help other whistle-blowers avoid pitfalls, because he “personifies the contradictions” in the whistle-blower system, said Tom Devine, legal director at the Government Accountability Project, an organization focused on protecting whistle-blowers.

By **MATTHEW BEDDINGFIELD** AND **COLLEEN MURPHY**

With assistance from Aaron E. Lorenzo.

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To contact the editor responsible for this story: Meg Shreve at mshreve@bna.com

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