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SCSL-03-01-T
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THE SPECIAL COURT FOR SIERRA LEONE

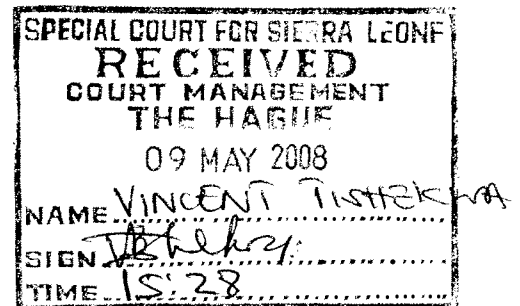
In Trial Chamber II

Before: Justice Teresa Doherty, Presiding
Justice Richard Lussick
Justice Julia Sebutinde
Justice El Hadji Malick Sow, Alternate

Registrar: Mr. Herman von Hebel

Date: 09 May 2008

Case No.: SCSL-2003-01-T



THE PROSECUTOR

-v-

CHARLES GHANKAY TAYLOR

URGENT & PUBLIC

**DEFENCE MOTION FOR DISCLOSURE OF EVIDENCE
UNDERLYING PREJUDICIAL STATEMENTS
MADE BY THE CHIEF PROSECUTOR, MR. STEPHEN RAPP,
TO THE MEDIA**

Office of the Prosecutor:

Ms. Brenda J. Hollis
Mr. Nicholas Koumjian
Ms. Leigh Lawrie

Counsel for Charles G. Taylor:

Mr. Courtenay Griffiths, Q.C.
Mr. Terry Munyard
Mr. Andrew Cayley
Mr. Morris Anyah

I. Introduction

1. The Defence urgently seeks an order from the Trial Chamber:
 - a) Under Rule 66(A), compelling the Office of the Prosecutor to disclose to the Defence and the Office of the Principal Defender any and all evidence underlying recent prejudicial and unsubstantiated comments made publicly by the Prosecutor, Mr. Stephen Rapp (“Prosecutor Rapp”) regarding allegations of privately held funds that the Accused is said to have had or still has under his control, and
 - b) Under Rule 54, barring Prosecutor Rapp from commenting on matters that are *sub judice* and which tend to prejudice and heighten public condemnation of the Accused unless and until the Prosecution can make a showing, supported by legally-sufficient evidence, that the Accused is no longer indigent as determined by the Special Court for Sierra Leone.
2. In recent months, Prosecutor Rapp has been increasingly reported in the national and international media as saying that the Prosecution is in the possession of evidence regarding hidden assets (including bank accounts) of Mr. Taylor, including alleged evidence of large cash withdrawals, transfers to foreign bank accounts, and profits from smuggled diamonds.¹
3. The Defence believes the issue of Mr. Taylor’s money is totally irrelevant to the Indictment. However, the Prosecution has suggested that evidence of Mr. Taylor’s previous or current wealth are relevant to the crime of pillage which is contained in the Second Amended Indictment as Count 11.² Prosecutor Rapp has asserted that if the Prosecution does actually find money belonging to Mr. Taylor, he hopes to share the money in question between victims of the Sierra Leonean war and the Government of Liberia.³
4. The Prosecution must be aware that on 3 April 2006, the Office of the Principal Defender, acting in accordance with Rule 45(B)(ii) Rules of Procedure and Evidence

¹ See ex. Marlise Simmons, *International Herald Tribune*, “Investigators report progress in tracking ex-warlord’s fortune”, 9 March 2008, Annex A.

² *Prosecutor v. Taylor*, SCSL-03-01-T-263, Prosecution’s Second Amended Indictment, 29 May 2007, pg. 8.

³ See ex. *BBC News Africa*, “Taylor ‘had billions’ in US bank”, 2 May 2008, Annex B; Katrina Manson, *Mail & Guardian Online*, “Court chases \$375m from Charles Taylor’s banks”, 8 May 2008, Annex C.

("Rules") and Articles 3, 4(B), 6(B) and 8 of the Directive on the Assignment of Counsel ("Directive"), and based on information presented in the Declaration of Means form filled out by Mr. Taylor, determined that Mr. Taylor was partially indigent.⁴ On 5 April 2006, Mr. Taylor was provisionally assigned counsel considering that the Accused "may not have sufficient means at the present time to retain Counsel of his own".⁵

5. Consequently, the Defence submits that the evidence underlying the public proclamations by Prosecutor Rapp regarding hundreds of millions of Dollars allegedly belonging to Mr. Taylor comes within the purview of Rule 66 and should therefore be disclosed pursuant to that Rule. Alternatively, and inasmuch as these publicly-made allegations have the effect of calling into question the credibility of the Accused and of the Defence in maintaining that the Accused continues to remain partially-indigent, disclosure of any information behind the comments by Prosecutor Rapp would be necessary pursuant to Rule 68, in the sense that a successful rebuttal of the underlying evidence would serve to exculpate the Accused vis-à-vis the allegations of hidden wealth and to confirm that no fraud is currently being perpetrated on the Court by the Accused and the Defence by virtue of his prevailing "partially-indigent" status.
6. Furthermore, under Rule 54, which allows the Trial Chamber to issue orders that are necessary for the preparation or conduct of trial, the Defence submits that Prosecutor Rapp should be barred from making prejudicial and unsubstantiated comments in the media regarding Mr. Taylor's alleged wealth, given that such comments do not impartially "respect the presumption of innocence of the Accused" in a matter that is *sub judice*, which, in addition to prejudicing Mr. Taylor's fair trial rights as articulated in Article 17 of the Special Court Statute, are contrary to Articles 13 and 24 of the Code of Professional Conduct for Counsel with the Rights of Audience before the SCSL ("Code"). Such comments also "have a substantial likelihood of materially prejudicing an adjudicative proceeding" and "have a substantial likelihood of heightening public

⁴ *Prosecutor v. Taylor*, SCSL-03-01-I-85, Principal Defender's Determination of Mr. Charles Ghankay Taylor's Indigence, 3 April 2006. See ex. *Associated Press*, "Court Grants Charles Taylor more money for defense in Sierra Leone war crimes trial, 6 July 2007, Annex D ("Taylor is entitled to receive the money because the court has ruled he is indigent, meaning he cannot pay for his own defense, despite prosecutors and United Nations experts suggesting he has millions of dollars stashed in bank accounts around the world").

⁵ *Prosecutor v. Taylor*, SCSL-03-01-I-88, Principal Defender's Decision to Provisionally Assign Counsel to Charles Ghankay Taylor, 5 April 2006. Note that the first assigned counsel finally signed a Legal Services Contract with the Office of the Principal Defender in September 2006.

condemnation of the accused” contrary to Rules 3.6(a) and 3.8(f) of the American Bar Association Model Rules of Professional Conduct, and contrary to Rules 32:3.6 and 32:3.8 of the Iowa Rules for Professional Conduct.⁶

II. Factual Background – Proliferation of Prejudicial, Unsubstantiated Comments

7. From as early as July 2007, Prosecutor Rapp has made extrajudicial comments relating to Mr. Taylor’s claims of indigence vis-à-vis the amount of money allegedly pillaged by the Accused during the conflict. For instance, the *Irish Times* did a story on the case and made reference to the fact that Mr. Taylor was entitled to legal aid, despite the Prosecutor “suggesting he has millions stashed in bank accounts around the world”.⁷
8. On 9 March 2008, the *International Herald Tribune* quoted Prosecutor Rapp as saying: “We have new information that more than \$1 billion passed through Taylor’s personal bank accounts between 1997 and 2003 when he was president...The records showed he controlled enormous funds which he hid”.⁸
9. On 2 May 2008, the *BBC Focus on Africa* program quoted Prosecutor Rapp as saying: “We’ve certainly found evidence of hundreds of millions of dollars taken by Charles Taylor illegally in various banks at different times...we have evidence of two accounts that were maintained in his name in the United States during his presidency”.⁹ Prosecutor Rapp intimated that the accounts totalled almost \$5 billion at one time, and that he was in the process of tracing the funds.
10. Prosecutor Rapp speculates that if the funds are found and seized, with the assistance of the United Nations Sanctions Committee, Sierra Leone and Liberia would need to agree how to split it up. In an 8 May 2008 *Reuters* article, he suggests, “There’s two claims on the money, and Sierra Leone is not entitled to all of the money. Some gain-sharing should be worked out between the two countries”.¹⁰

⁶ Stephen Rapp is admitted to the Bar of the State of Iowa in the United States of America. See *SCSL Press and Public Affairs Press Release*, “New Prosecutor for the Special Court”, 7 December 2006, Annex E.

⁷ Mary Fernandez, *Irish Times*, “Liberia prosecutor sure they’ll get their man”, 12 July 2007, Annex F.

⁸ See Annex A.

⁹ See Annex B.

¹⁰ See Annex C.

11. These comments, reported in international media outlets, have been picked up and re-circulated by local papers in both Sierra Leone and Liberia.¹¹

III. Submissions Based on Applicable Legal Principles

12. The Defence note that as head of the Office of the Prosecutor, Prosecutor Rapp has obligations that extend beyond merely indicting a case and prosecuting it before the Special Court. More specifically, Prosecutor Rapp “has a duty towards the interests of justice which transcends [the Prosecution’s] role as a Party to the proceedings”.¹² This otherwise salutary role of a role of a “minister of justice”¹³ is significantly undermined when required disclosures are not made and when prejudicial and unsubstantiated statements to the media regarding alleged assets and bank accounts of the Accused are made by Prosecutor Rapp. The Defence thus submits that Prosecutor Rapp should be ordered to immediately conduct himself in a manner that is not contrary to the recognized rules of disclosure and various codes of conduct to which he is subject.

Prosecutor’s Duty to Disclose Evidence of Accounts and Assets under Rules 66(A)(i) and 67(D)

13. Rule 66 sets out the general duty of the Prosecutor to disclose materials. Specifically, Rule 66(A)(i) requires that:

Subject to the provisions of Rule 50, 53, 69 and 75, the Prosecutor shall: Within 30 days of the initial appearance of an accused, disclose to the defence copies of the statements of all witnesses whom the Prosecutor intends to call to testify and all evidence to be presented pursuant to Rule 92*bis* at trial.

14. As the Prosecutor may not have all of the evidence within his possession at the start of trial, Rule 67(D) states:

Subject to the provisions of Rules 53 and 69: If either party discovers additional evidence or information or materials which should have been produced earlier pursuant to the Rules, that party shall promptly notify the other party and the Trial Chamber of the existence of the additional evidence or information or materials.

¹¹ See, ex., articles in *We Yone* (Sierra Leone), *Afrik.com*, *The Jurist*, *The Independent* (Liberia), *The News* (Liberia), *The New Democrat* (Liberia), Annex G.

¹² *Prosecutor v. Sesay, Kallon, Gbao*, SCSL-04-15-CCC32-485, Decision on Complaint Pursuant to Article 32 of the Code of Professional Conduct for Counsel with the Right of Audience Before the Special Court for Sierra Leone, 20 February 2006, para. 29 (“Sesay Complaint Decision”), citing Judge Richard May & M. Wierda, *International Criminal Evidence* (2002), pg. 33.

¹³ Sesay Complaint Decision, para. 30, citing *Prosecutor v. Barayagwiza*, ICTR-97-19-A, Separate Opinion of Judge Shahabuddeen, 31 March 2000, para. 68.

15. Case law is clear that the Rules impose a continuing obligation of disclosure on the Prosecution.¹⁴ Yet the Prosecutor has never disclosed to the Defence any evidence, information, or material regarding Mr. Taylor's assets, foreign and/or national bank accounts, assets, privately-held funds, etc. If what the Prosecutor has said publicly is true, and the Prosecution is in possession of evidence of privately-held funds of the Accused, that evidence should be disclosed to the Defence and to the Office of the Principal Defender immediately.
16. If such evidence, information, or material is available to support the allegation of privately-hidden wealth, then it is *prima facie* disclosable as being relevant to Count 11, Pillage, and/or to the issue of the Accused having enriched himself at the expense of the Sierra Leonean public, not to mention the implication of an ongoing fraud being perpetrated on the Court by the Accused and the Defence (assuming there are indeed, privately-hidden wealth) by virtue of his current status as a partially-indigent accused. The Prosecution has simply failed to discharge its duty of full and frank disclosure.
17. Rule 66(B) does allow the Prosecutor to make an *ex parte* application to a Judge designated by the President to be relieved from the obligation to disclose "where information or materials are in the possession of the Prosecutor, the disclosure of which may prejudice further or ongoing investigations, or for other reasons may be contrary to the public interest or affect the security interests of any State". The *International Herald Tribune* quotes court officials as saying they would not release details of investigations into Mr. Taylor's alleged money, as doing so might jeopardize the investigation. However, an application under Rule 66(B) may only be made *with notice to the Defence* (emphasis added). To date, there has been no such notice and the Defence can only assume no application under Rule 66(B) has been made. Therefore, the evidence must now be disclosed.
18. The Defence submits that any future *ex parte* application under Rule 66(B) would be disingenuous as the Prosecution, aware of its disclosure obligation, is already in flagrant breach of the Rules and has already poisoned public opinion in this regard.

¹⁴ *Prosecutor v. Brima, Kamara, Kanu*, SCSL-2004-16-T, Decision on Joint Defence Motion on Disclosure of all Original Witness Statements, Interview Notes, and Investigator's Notes Pursuant to Rule 66 and/or 68, 4 May 2005, para. 16.

Prosecutor's Comments are Prejudicial to the Accused

19. Article 17 of the Special Court Statute safeguards the rights of the Accused, including the right to a fair and public hearing, the presumption of innocence, and the right to obtain the attendance and examination of witnesses against him. The continuing prejudicial and unsubstantiated comments by Prosecutor Rapp severely impact and undermine these fair trial rights of Mr. Taylor.
20. On 3 April 2006, the Principal Defender determined that Mr. Taylor was partially-indigent and given that there has since been no sufficient legal or factual basis to warrant a different conclusion by the Principal Defender, this provisional order still stands.¹⁵ Consequently, Prosecutor Rapp's public comments regarding hundreds of millions of dollars belonging to the Accused discredits the Accused, without giving him a chance to respond, under circumstances where the primary organ of the Court with oversight for determining the Accused's status as an indigent accused has not seen it fit to call into question the finding of partially-indigency that continues to obtain.
21. Prosecutor Rapp's recent media campaign on a collateral issue distracts the time, energy, and attention of the Defence from the legal and factual issues actually before the Court. Nevertheless, public allegations of this nature cannot be ignored by the Defence, and yet the Defence does not have the resources to compete with investigations being made by, *inter alia*, London law firms¹⁶ that are said to have significant experience in recovering wealth of alleged dictators and other prominent world leaders.
22. The swirling speculations by the Prosecution regarding hundreds of millions of dollars identified as Mr. Taylor's leave the Accused unaware of the extent of the case that he is supposed to meet, and this, in turn, results in significant prejudice to the Defence preparation. Despite having heard from approximately one-third of the Prosecution witnesses thus far, none of whom have given a shred of evidence relevant to this allegation of hidden personal wealth, Prosecutor Rapp continues to speak publicly of privately-held funds and hidden bank accounts of the Accused. If the Defence is going

¹⁵ Once a decision regarding indigency has been made, the burden shifts to the Registry if it wants to take away the benefit of assigned counsel. *Prosecutor v. Kupreskic et al*, IT-95-16-T, Decision on the Registrar's Withdrawal of the Assignment of Defence Counsel, 3 September 1999, para. 6.

¹⁶ See Annex A.

- to be expected to consider such evidence in Court, it must be disclosed immediately to halt any further prejudice to its preparation.
23. Furthermore, these prejudicial and unsubstantiated claims regarding Mr. Taylor's wealth have a significant negative impact on the Defence's ability to investigate and obtain witnesses for the Accused. These comments have the effect of altering the perception of several distinct classes of persons in West Africa and elsewhere, some of whom invariably will conclude that if Mr. Taylor has all this money, why will he not share it with the people who he wants to come and testify on his behalf? When the prevailing perception in West Africa regarding allegations of inducements to witnesses by the Prosecution that have been disclosed during the trial and in the media is considered in the context of this idea that Mr. Taylor has hundreds of millions of dollars, and yet the Defence will not pay for a potential witness' child's school fees (for example), the net effect is that potential witnesses for the Defence are left disgruntled and unwilling to cooperate with the Defence.
24. Similarly, Prosecutor Rapp's comments that all of this money will be given to victims of the Sierra Leonean conflict and/or to the Government of Liberia, *if Mr. Taylor is convicted* (emphasis added), gives unscrupulous individuals an incentive to give false testimonial evidence that will, in their view, hopefully result in a conviction so that the promised funds would indeed be forthcoming.

Prosecutor's Comments Violate Various Codes of Conduct

25. The prejudicial and unsubstantiated comments made publicly by Prosecutor Rapp regarding Mr. Taylor's alleged wealth, absent any concrete evidence of such, are indicative of a lack of restraint on his behalf. While parading his prejudicial views on in the international media, he has failed to make any showing of assets or bank accounts through the typical disclosure process, or through the presentation of evidence in the Courtroom. This conduct violates the Code of Professional Conduct for Counsel with the Right of Audience before the Special Court for Sierra Leone ("Code"), the American Bar Association Model Rules of Professional Conduct ("ABA Model Rules"), and the Iowa Rules for Professional Conduct ("Iowa Rules").

26. According to Article 2 of the Code of Professional Conduct for Counsel with the Right of Audience before the Special Court for Sierra Leone,¹⁷ the Code applies to all counsel who appear before the Special Court or who otherwise act or have acted on behalf of the Prosecutor. The Special Court has determined that Article 2 “shall apply to the Prosecutor himself”.¹⁸ It is a basic tenant of judicial proceedings that Counsel, including the Prosecutor, should not comment on any matter which is *sub judice*, as stated in Article 13 of the Code. Clearly, if the Prosecution is alleging pillage as a count in the Indictment, the issue of whether or not Mr. Taylor has or had money as a result of pillage is a matter *sub judice*. Yet Prosecutor Rapp continues to state that the Prosecution is in possession of evidence that vast sums of money have passed through the hands of the Accused.
27. Additionally, Article 24(A) of the Code, titled “Impartiality”, is aimed at preventing prejudicial pre-trial publicity in order to protect the basic principle that an accused is presumed innocent until proven guilty,¹⁹ stating “Prosecution Counsel shall respect the presumption of innocence of all suspects and accused, and in particular, shall refrain from expressing a public opinion on the guilt or innocence of a suspect or an accused in public or outside the context of proceedings”.
28. Article 23(i) of the Code states that the Prosecution shall “conduct investigations and analyses with the central aim of providing the factual and evidentiary basis for an accurate assessment of criminal responsibility”, rather than with an eye toward garnering public and opinion to the side of the Prosecution.
29. The ABA Model Rules constrain the types of trial publicity in which counsel may engage, stating in Rule 3.6(a) that “A lawyer who is participating or has participated in the investigation or litigation of a matter shall not make an extrajudicial statement that the lawyer knows or reasonably should know will be disseminated by means of public communication and *will have a substantial likelihood of materially prejudicing an adjudicative proceeding in the matter*”.²⁰ It is common sense that discussions regarding the existence of hundreds of millions of dollars in Mr. Taylor’s control will materially

¹⁷ The Code, amended on 13 May 2006, is available at <http://www.sc-sl.org/Documents/conuselcodeofconduct.pdf>.

¹⁸ Sesay Complaint Decision, para. 31.

¹⁹ Sesay Complaint Decision, para. 32.

²⁰ The ABA Model Rule 3.6 is available at http://www.abanet.org/cpr/mrpc/rule_3_6.html (emphasis added).

prejudice the public against Mr. Taylor and therefore negatively impact the Accused's ability to bring witnesses on his behalf. Such manipulative comments are unnecessary for the legitimate purpose of informing the public about the Prosecutor's activities at the Special Court.

30. The ABA Model Rules also impose Special Responsibilities on a Prosecutor, stating in Rule 3.8(f) that except for statements that are necessary to inform the public of the nature and extent of the prosecutor's action and that serve a legitimate law enforcement purpose, *refrain from making extrajudicial comments that have a substantial likelihood of heightening public condemnation of the accused...*²¹ Prosecutor Rapp's penchant for media appearances does not show any of the required restraint. Instead, Prosecutor Rapp's comments can only be calculated to heighten public condemnation of Mr. Taylor.
31. The Iowa Rules²² closely mirror the ABA Model Rules and likewise prohibit extrajudicial statements that will have a substantial likelihood of materially prejudicing an adjudicative matter (Rule 32:3.6). The Iowa Rules also require that a prosecutor shall refrain from making extrajudicial comments that will have a substantial likelihood of heightening public condemnation of the accused.

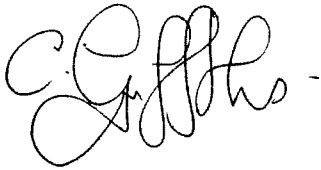
IV. Conclusion

32. For all of the foregoing reasons, the Defence requests that the Trial Chamber order:
- a) under Rule 66(A), disclosure to the Defence and the Office of the Principal Defender any and all evidence underlying recent prejudicial and unsubstantiated comments made publicly by Prosecutor Rapp regarding privately held funds that the Accused either had or has under his control, and
 - b) under Rule 54, Prosecutor Rapp to refrain from commenting on matters that are *sub judice* and tend to prejudice and heighten public condemnation of the Accused unless and until the Prosecution can make a showing, supported by evidence, that the Accused is no longer indigent as determined by the Special Court for Sierra Leone.

²¹ The ABA Model Rule 3.8 is available at http://www.abanet.org/cpr/mrpc/rule_3_8.html (emphasis added).

²² The Iowa Rules for Professional Conduct are available at <http://www.judicial.state.ia.us/wfdata/frame2395-1066/File1.pdf>

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'C. Griffiths', written in a cursive style.

Courtenay Griffiths, Q.C.
Lead Counsel for Charles G. Taylor

Dated this 9 Day of May 2008,
The Hague, The Netherlands

List of Authorities

SCSL Cases

Prosecutor v. Taylor, SCSL-03-01-I-85, Principal Defender's Determination of Mr. Charles Ghankay Taylor's Indigence, 3 April 2006

Prosecutor v. Taylor, SCSL-03-01-I-88, Principal Defender's Decision to Provisionally Assign Counsel to Charles Ghankay Taylor, 5 April 2006

Prosecutor v. Taylor, SCSL-03-01-T-263, Prosecution's Second Amended Indictment, 29 May 2007

Prosecutor v. Sesay, Kallon, Gbao, SCSL-04-15-CCC32-485, Decision on Complaint Pursuant to Article 32 of the Code of Professional Conduct for Counsel with the Right of Audience Before the Special Court for Sierra Leone, 20 February 2006

Prosecutor v. Brima, Kamara, Kanu, SCSL-2004-16-T, Decision on Joint Defence Motion on Disclosure of all Original Witness Statements, Interview Notes, and Investigator's Notes Pursuant to Rule 66 and/or 68, 4 May 2005

ICTY Cases

Prosecutor v. Kupreskic et al, IT-95-16-T, Decision on the Registrar's Withdrawal of the Assignment of Defence Counsel, 3 September 1999

<http://www.un.org/icty/kupreskic/trialc2/decision-e/90903DS29077.htm>

Codes of Conduct

Code of Professional Conduct for Counsel with the Right of Audience before the Special Court for Sierra Leone, Amended 13 May 2006

<http://www.sc-sl.org/Documents/conuselcodeofconduct.pdf>

American Bar Association Model Rules of Professional Conduct

<http://www.abanet.org/cpr/mrpc.html>

Iowa Rules for Professional Conduct

<http://www.judicial.state.ia.us/wfdata/frame2395-1066/File1.pdf>

16992

Annex A

INTERNATIONAL
Herald Tribune

Investigators report progress in tracking ex-warlord's fortune

By **Marlise Simons**

Sunday, March 9, 2008

THE HAGUE: For two years, Charles Taylor, the West African warlord and former president of Liberia, has been locked in a Dutch high-security jail, leaving the compound only in an armored car that speeds across The Hague as it delivers him to his war crimes trial.

But while he is in the dock, the hunt is still on for his legendary missing fortune. Prosecutors say the most exhaustive effort to date is under way to pinpoint the money the former dictator is believed to have amassed by pilfering the coffers of his country and running smuggling operations, particularly of diamonds, deep inside neighboring states.

No money has been seized, but investigators say they have made some breakthroughs recently.

"We have new information that more than \$1 billion passed through Taylor's personal bank accounts between 1997 and 2003 when he was president," said Stephen Rapp, the chief prosecutor of the Special Court for Sierra Leone, which is trying Taylor at an outpost in The Hague. Last year, experts advising the UN Security Council estimated Taylor's fortune at half that amount.

Newly traced bank records and other documents show Liberian money flowing into Taylor's accounts, as well as large cash withdrawals and transfers to foreign banks, Rapp said. "The records showed he controlled enormous funds which he hid," he said. "The big question is how much of that wealth is still left."

The court has the aid of a London law firm with experience in recovering wealth stolen by dictators and other leaders. Court officials said the firm was being paid by Western governments, but they would not release details, saying that could jeopardize the investigation.

Taylor, 60, has been charged with pillaging, but his hidden accounts and assets are also central to his prosecution on charges of war crimes and crimes against humanity. The prosecutors want to demonstrate how he financed operations that dragged neighboring Sierra Leone into a civil war that lasted more than a decade.

Prosecutors argue that in his drive to expand his power in the region, Taylor used stolen millions, including profits from smuggled diamonds, to buy the loyalty, weapons and supplies for rebels in Sierra Leone and other neighboring countries. His indictment holds him accountable for the rebels' barbaric methods, as they pillaged, killed, raped, used children as soldiers and hacked off hands or feet of civilians.

No one knows how much money was stolen in the region or raised from the diamond fields of Sierra Leone and parts of Guinea. Evidence presented at the trial showed that enslaved laborers were often forced to dig for diamonds at gunpoint and could be executed for keeping a stone. Court investigators have said that diamonds were often sold cheaply and used to pay for clandestine arms shipments.

Millions of dollars of income from government timber concessions and Liberia's shipping flags of convenience often went directly to Taylor, Western diplomats have said.

If the international judges' panel finds Taylor guilty of pillaging, the court can seize assets proved to belong to him or his associates and use the money for restitution. Trust funds have been set up in Liberia and Sierra Leone for war victims. Each country may have claims for war damages and for

16994

pilfering state coffers and resources, prosecutors have said.

Not least, the court could claim funds for its expenses on Taylor's defense.

So far, the Liberian dictator, who arrives for court in tinted glasses and impeccable suits, has insisted he has almost no money and cannot even pay for his defense. The governments of Nigeria and Liberia, where Taylor is believed to have considerable investments and real estate, have not cooperated with the court's requests for information and freezing his assets, prosecutors said.

As a result, the court is paying \$70,000 per month to his defense team, which includes a dozen people. It pays another \$30,000 per month in other expenses such as the team's office rent and salaries for the four investigators assigned to him.

If Taylor's assets are found, the court could bill him for his defense, expected to cost \$3 million to \$4 million. Such costs are now paid by the governments who help finance the UN-backed court.

Investigators assert that Taylor has demonstrated his skills in hiding money and fooling people, including the court, before. He built his first fortune as a government official in the 1980s and pocketed more than \$900,000 before fleeing an embezzling charge. He was arrested in Boston, but while awaiting extradition he escaped from jail and disappeared.

He is believed to have collected millions as a warlord in the 1990s from entrepreneurs in exchange for favors. "We know now that many of Taylor's assets are hidden offshore or behind the names of his associates," said Rapp, the chief prosecutor. But large cash withdrawals during his tenure as president suggest that he spent much of it on the war effort, according to investigators.

The United Nations has frozen \$6 million in assets, in the name of Taylor or his associates, in 10 countries. "It's a start, but it can't be seized until we prove it's Taylor's money," Rapp said.

Notes:



16995

Annex B



Taylor 'had billions' in US bank

Liberia's ex-President Charles Taylor had transactions of about \$5bn in two US bank accounts during his presidency, his prosecutor has told the BBC.

Mr Taylor is being tried by a UN-backed war crimes court for backing rebels in Sierra Leone while in office.

He denies trading arms for diamonds and challenged the international community when he stood down in 2003 to trace and seize any monies they alleged he had.

If any was found he would "turn them over to the Liberian people".

During Sierra Leone's decade-long civil war, which officially ended in 2002, tens of thousands of people died and thousands more were mutilated, raped and had limbs amputated.

Mr Taylor's case has been transferred from Sierra Leone to The Hague for security reasons, although it is still being conducted by the Special Court for Sierra Leone.

He denies 11 counts of crimes against humanity and war crimes.

UN freeze

"We've certainly found evidence of hundreds of millions of dollars taken by Charles Taylor illegally in various banks at different times," prosecutor Stephen Rapp told the BBC's Focus on Africa programme.

"We have evidence of two accounts that were maintained in his name in the United States during his presidency," he said.

The sum of transactions of the two accounts over time totalled \$5bn, he said.

About \$375m had been debited from one account and Mr Rapp said he was in the process of tracing the funds and a number of countries were co-operating.

If recovered, Mr Rapp said that the money would be subject to a UN freeze on Mr Taylor's assets.

He said that he hoped any money recovered would be shared between the victims of the Sierra Leone civil war and the Liberian state, if Mr Taylor was found guilty.

Story from BBC NEWS:

Annex C

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Mail & Guardian online

www.mg.co.za

Court chases \$375m from Charles Taylor's banks

Katrina Manson | Freetown, Sierra Leone

08 May 2008 03:07

Prosecutors for Sierra Leone's war crimes court are trying to track down \$375-million they say vanished from two United States bank accounts held by former Liberian President Charles Taylor when he was forced from power in 2003.

But lawyers defending the former warlord against charges of fomenting civil war in Sierra Leone to obtain diamonds challenged prosecutors to produce evidence that Taylor had salted away state funds for his personal use.

Taylor is on trial before a United Nations-backed Special Court for Sierra Leone set up to try those most responsible for that country's 1991 to 2002 civil war, in which drug-taking rebels killed, raped and hacked limbs off terrified villagers.

Taylor denies all charges and has requested donor funds to pay his lawyers because he says he is broke.

The Special Court's chief prosecutor, Stephen Rapp, said a London law firm working with the court had found records of two bank accounts in Taylor's name at Citi bank in New York.

"These accounts were closed and a total of \$375-million was transferred from them over time into other bank accounts in the US and elsewhere," Rapp told Reuters in an interview this week.

The accounts were closed in December 2003, four months after Taylor stepped down as president and went into exile, he said.

"The amount of money is truly remarkable ... It seems at least 80% of the revenues of Liberia -- from timber, ship money, customs, other things -- ends up in Taylor's own private accounts," Rapp said.

"Customs receipts would be delivered to him at the end of the day. There are examples of paying nearly \$2-million into the government treasury in the morning and that same afternoon that same exact figure -- \$1 999 975 -- going into Taylor's account."

'Put up or shut up'

Taylor's lawyers challenged prosecutors to produce evidence.

"To date we have not seen a shred of evidence to support the fact that former president Charles Taylor has salted away millions whilst he was in power," Courtenay Griffiths, Charles Taylor's lead defence lawyer told Reuters in The Netherlands.

"We say they ought to put up or shut up on this issue. There is no charge on the indictment relating to him stashing money away overseas. Finding the money is totally irrelevant to the indictment. The sole relevance of finding that money would be to contradict his assertion that he is indigent and that the court should pay for his

defence," Griffiths said.

Taylor, who escaped from a US jail where he was being held on embezzlement charges in 1985, emerged victorious from the first phase of Liberia's 14-year civil war and was elected president in 1997, only for rebels to force him out in 2003.

The trial is being held in The Hague for fear of destabilising West Africa. Last month a former fighter told the court he had killed men, women and babies on Taylor's orders and had eaten the heart of a former rebel leader.

Rapp said he was working closely with the United Nations Sanctions Committee, which has the power to freeze Taylor's assets anywhere in the world, to accelerate the search for the cash, which could potentially be used to compensate war victims.

"The one thing we don't know is how much is left, so to speak, at the end of the rainbow," he said.

"But ... we would be very surprised if a substantial amount were not still out there in bank accounts, potentially in banking havens, countries with strong bank secrecy laws, and in the names of persons other than Mr Taylor," Rapp said.

Even if the funds were found and seized, Liberia and Sierra Leone would need to agree how to divide it up.

"There's two claims on the money, and Sierra Leone is not entitled to all of the money. Some gain-sharing should be worked out between the two countries," he said. - Reuters 2008

17000

Annex D

INTERNATIONAL
Herald Tribune

Court grants Charles Taylor more money for defense in Sierra Leone war crimes trial

The Associated Press

Friday, July 6, 2007

THE HAGUE, Netherlands: The court trying former Liberian president Charles Taylor for war crimes committed in Sierra Leone has again raised the amount of money he receives to pay for defense attorneys, a court official said Friday.

Taylor, charged with backing rebels who murdered, raped and mutilated thousands of Sierra Leoneans during the country's 10-year civil war, will receive a package worth some \$100,000 (? 73,500) per month, said Special Court for Sierra Leone acting registrar Herman von Hebel.

The package includes \$70,000 (?51,500) per month for a legal team. He also gets a senior investigator and office space in The Hague, Sierra Leone and Liberia.

"It is almost three times as high as the other cases at the special court and (up to) two times higher than at the Yugoslavia tribunal," Von Hebel told reporters in The Hague.

Taylor's trial is being staged in the Netherlands because of fears it could trigger renewed violence in Sierra Leone if it were held there.

Taylor plunged the start of his landmark trial into turmoil last month when he fired his lawyer and boycotted the opening day, complaining he did not have enough money to fund his defense.

At the time, court officials said they would raise his monthly lump sum payment to \$45,000 (?33,000) to allow Taylor to hire a more senior attorney.

Taylor is entitled to receive the money because the court has ruled he is indigent, meaning he cannot pay for his own defense, despite prosecutors and United Nations experts suggesting he has millions of dollars stashed in bank accounts around the world.

"We believe there are tens of millions," said prosecutor Stephen Rapp.

Taylor is believed to have enriched himself by taking a cut of lucrative contracts for timber and other resources in Liberia. Prosecutors also accuse him of funding the Sierra Leone rebels in part to get his hands on the country's diamonds.

Investigators are working to track down Taylor's alleged loot. If it is found and can be linked directly to him, the court has the power to make him pay back money he has been given to fund his defense.

Taylor's new defense team is expected to be in place in time for his trial's scheduled resumption on Aug. 20.

Notes:

17002

Annex E

17003



Special Court for Sierra Leone
Press and Public Affairs Office

PRESS RELEASE

Freetown, Sierra Leone, 7 December 2006

New Prosecutor for the Special Court



The Secretary-General of the United Nations, Kofi Annan, has appointed Mr Stephen Rapp as the new Prosecutor of the Special Court for Sierra Leone.

Mr Rapp succeeds Desmond de Silva, QC, who announced in April this year he would not be seeking to renew his contract after it expired in June 2006. Deputy Prosecutor Dr Christopher Staker has been Acting Prosecutor since Mr de Silva's departure.

Mr Rapp, an American, has been Chief of Prosecutions at the United Nations-International Criminal Tribunal for Rwanda (ICTR) since May 2005. In this position, Mr Rapp has been responsible for supervising the prosecution of military, government and political leaders responsible for the Rwandan genocide in trials at the ICTR in Arusha, Tanzania.

Before his appointment to his present position at the ICTR, Mr Rapp acted as Senior Trial Attorney of what has been called the "Media Trial," against the principals of RTLM radio and the editor of the *Kangura* newspaper. In December 2003, the Trial Chamber pronounced each of the defendants guilty of Genocide, Direct and Public Incitement to Commit Genocide, and other crimes.

Prior to his service at the ICTR, Mr Rapp was United States Attorney for the Northern District of Iowa from November 1993 until May 2001. Prior to service as US Attorney he was in private practice of law in Waterloo, Iowa. He also served as a Staff Director and Counsel at the US Senate Judiciary Committee and as an elected member of the Iowa Legislature.

#END

The Special Court is an independent tribunal established jointly by the United Nations and the Government of Sierra Leone. It is mandated to bring to justice those who bear the greatest responsibility for atrocities committed in Sierra Leone after 30 November 1996. To date, the Prosecutor has indicted eleven persons on various charges of war crimes, crimes against humanity, and other serious violations of international humanitarian law. Ten indictees are currently in the custody of the Court.

INFORMATION FOR MEDIA - NOT FOR ADVERTISING

Produced by the
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17004

Annex F

17005

Irish Times
Thursday, 12 July 2007

Liberia prosecutor sure they'll get their man

MARY FITZGERALD
FOREIGN AFFAIRS
CORRESPONDENT

The chief prosecutor in a trial leading former Liberia president Charles Taylor to justice commencing during Sierra Leone's civil war is hopeful the landmark tribunal will enjoy an auspicious despite a number of delays since it opened last month.

"I think we're all set now with the idea that deadlines will have to be observed with only a little leeway," Stephen Rapp, a former US attorney in Iowa, told The Irish Times.

Taylor, the first African leader to be tried on charges of crimes against humanity, initially boycotted the trial when it opened in The Hague. Established in 2002 to try those held most responsible for Sierra Leone's civil war, the UN-backed court usually sits in the country's capital, Freetown. Taylor is being tried in the Netherlands because of fears his trial would spark fresh unrest in Sierra Leone.

After dismissing the trial as a charade, Taylor sacked his lawyer and demanded a stronger defence team before making a surprise appearance at the trial earlier this month.

The court has now agreed a monthly sum of \$200,000 to cover Taylor's legal costs, leaving the new team in place before the next session which is due to start on August 29th. Taylor is entitled to legal aid because the court has ruled he is unable to pay for his own defence, despite prosecutors suggesting he has millions stashed in bank accounts around the world.

"It's a better package than any international accused has at any court," Rapp said. "It would be very hard for him to complain about. It's disturbing to me that we're spending this money on his

legal representation and there are victims that can't even get 100 dollars but it's important that justice be done."

The indictment alleges that Taylor (59) sponsored and armed the Revolutionary United Front, Sierra Leone's main rebel group, to exchange for diamonds smuggled out of the country. He is accused of directing child soldiers, treated with drugs and alcohol, in a civil war that lasted for more than a decade and resulted in more of thousands being killed, raped and maimed.

"Who's responsible for what happened - is it the young children who chopped off limbs? No - it's the people who enlisted them, the people whose greedy motives were driving the whole thing. That's why holding the person at the top responsible is so important," said Rapp. The case is expected to last around 18 months and will include evidence from 150 witnesses.

Rapp, is Ireland to take part in

a seminar at Trinity College, Dublin, says the evidence against Taylor is "abundant".

"We have 62 people listed as linkage witnesses, some of whom are former incident close to Taylor in Liberia. Others are individuals in Sierra Leone who were able to see people under his direct command serving as facilitators and commanders in a number of operations. The evidence is very strong and compelling." Dependent on voluntary international donations, the court needs to raise around \$60 million to complete its work on deaths. Ireland has contributed a total of €3.25 million so far. "When we look at the funding possibilities and the time frame, it's a tight situation," Rapp admitted. "But we understand that the project of international justice is also on trial here so we have to do this efficiently, we have to make sure the case is presented as succinctly as possible so that justice will be done and seen to be done."



Stephen Rapp: "We understand that the project of international justice is also on trial here". Photograph: AP/Wide World

17006

Annex G

17007

We Yone
Monday, 5 May 2008

Taylor 'had billions stashed in US banks'



Charles Taylor, Liberia's ex-President, is being tried by a UN-backed war crimes court for backing rebels in Sierra Leone while in office. He denies trading arms for diamonds and challenged the international community when he stood down in 2003 to trace and seize any monies they alleged he had.

Written by BBC
Liberia's ex-President Charles Taylor had about \$5bn in two US bank accounts during his presidency, his chief prosecutor has told the BBC.
Mr. Taylor is being tried by a UN-backed war crimes court for backing rebels in Sierra Leone while in office. He denies trading arms for diamonds and challenged the international community when he stood down in 2003 to trace and seize any monies they alleged he had.
If any was found he would "turn them over to the Liberian people".
During Sierra Leone's decade-long civil war,

which officially ended in 2002, tens of thousands of people died and thousands more were mutilated, raped and had limbs amputated.
Mr. Taylor's case has been transferred from Sierra Leone to the Hague, for security reasons, although it is still being conducted by the Special Court for Sierra Leone.
He denies 11 counts of crimes against humanity and war crimes.
"We've certainly found evidence of hundreds of millions of dollars taken by Charles Taylor illegally in various banks at different times," chief prosecutor Stephen Rapp told the BBC's

Focus on Africa programme.
"We have evidence of two accounts that were maintained in his name in the United States during his presidency," he said, adding that they had had almost \$5bn at the time.
He said he was in the place where the funds and a number of countries were co-operating.
If recovered, Mr. Rapp said that the money would be subject to a UN freeze on Mr. Taylor's assets.
He said that he hoped any money recovered would be shared between the victims of the Sierra Leone civil war and the Liberian state, if Mr. Taylor was found guilty.
Called from worldnews network

17008

Afrik.com

Friday, 2 May 2008

Charles Taylor's billions traced in US banks

Charles Taylor, the former head of state of Liberia, who is currently being tried in the Hague by the Special Court for Sierra Leone is said to have kept about \$5bn in two US banks while he was still president.

Friday 2 May 2008, by Lucas Radicella

"We've certainly found evidence of hundreds of millions of dollars taken by Charles Taylor illegally in various banks at different times ... We have evidence of two accounts that were maintained in his name in the United States during his presidency," Chief prosecutor Stephen Rapp confirmed in an interview with the bbc.

Mr. Taylor had denied earlier accusations of stashing money away in foreign bank accounts, saying that if any money was found he would give it back to the Liberian people.

Mr. Taylor, who started the Liberian war which lasted for about 14 years, is undergoing trial for allegedly playing an important role in the 10 year war in Sierra Leone which killed several thousands and mutilated many others, including the recruitment of child soldiers.

Taylor was transferred for trial in Hague due to his influence in the region as well as fears that his trial could spark renewed violence. He has denied all 11 counts of war crimes and crimes against humanity.

Many countries are currently cooperating to help trace funds siphoned into foreign accounts.

The Jurist

Friday, 2 May 2008

Taylor held \$5B in US banks during presidency: SCSL chief prosecutor

Mike Rosen-Molina

[JURIST] Former Liberian President Charles Taylor [SCSL case materials; JURIST news archive] controlled about five billion dollars held at two US banks during his presidency, Special Court for Sierra Leone [official website] head prosecutor Stephen Rapp told the BBC Friday. It is unclear what funds Taylor still holds, but a June 2007 UN report concluded that Taylor may control millions of dollars [JURIST report] held in bank accounts worldwide. Rapp said he was now attempting to trace the funds, which may be subject to a UN freeze if recovered.

Taylor faces charges [indictment, PDF] of murder, rape, and the recruitment and use of child soldiers during a bloody civil war in Sierra Leone. The trial has been moved to The Hague [JURIST report] for security reasons. BBC News has more.

The Independent (Liberia)
Monday, 5 May 2008

CONTINUED PAGE 11

Taylor's

Freedom Insight

-British Lawyers Argue Bail, Money



Former President Charles Taylor

MONROVIA: Two British lawyers have disclosed that the charges levied against former Liberian President Charles Taylor by the Sierra Leone Special Court (SLSC) are bailable under international jurisdiction to allow him get out of detention and go on parole.

The SLSC currently sitting in The Hague, the Netherlands, charged Mr. Taylor with war crimes and crimes against humanity for aiding and abetting rebel forces in Sierra Leone, while serving as president of Liberia.

Speaking on varied topics on the trial of Taylor, British lawyers, Cynthia O'Donoghue and Sareta Ashraph argued that the SLSC trying the former Liberian President is a hybrid one, (mixture) unlike the UN International Court of Justice which is fully responsible to settle boundary

disputes between countries.

They said the Sierra Leone Special Court as a hybrid court, just like others set up by the UN Security Council in Lebanon, Cambodia, IRAG and East Timor "have their own responsibilities and mandates to try individuals who bear the greatest war crimes and crimes against humanity, which are also bailable."

Accordingly the lawyers said the issue of granting a bail to a suspect and the money for the bond is discretionary to the court.

Taylor

ship design set up between former Sierra Leonean President Tejan Kabbah and former UN Secretary General Kofi Annan, who used their former colonial master (Great Britain) policy to spoil the cordial relationship existing between Sierra Leone and Liberia."

He said former President Tejan Kabbah used his influence on the former UN Secretary in setting up the SCSL to "disgrace and bring disrepute to Liberia." The learned Liberian lawyer said "Liberians should take steps against the Sierra Leonean government for the first rebel incursion in Liberia which killed over 5,000 persons in 1985." He hinted that there is sufficient evidence that the rebels came from Sierra Leone during the regime of President Joseph Momo, a retired army general.

He then described the war crimes and crimes against humanity levied against Mr. Taylor as false charges and make up of the former Sierra Leonean President and UN Secretary General. Cllr. Supuwood then called on "African leaders not to sit and see a group of individuals conspired against a former president of an African country propagating such false charges to intensify tension between Liberia and Sierra Leone."

At the same time, the Chief Prosecutor of the SLSC told journalists that the Taylor trial is going on smoothly without hindrance. Chief Prosecutor Steven Rapp, who visited Monrovia last week, told a local television station that the Government of Liberia is assisting the ongoing trial by providing access to the bank accounts of former President Taylor and his associates.

He confirmed that Mr. Tay-

lor has cried of poverty and claimed of not having money to pay his defense team. However, Prosecutor Rapp said there are accounts under his (Taylor's) signature in the tune of millions of United States dollars at Citi Bank in New York.

When questioned on the possibility of the accused getting a release, Mr. Rapp said he would be greatly disappointed if he (Taylor) is set free and calling the Taylor case "a deterrent." He informed the world that the trial which would end 2009, would also entertain the appearance of amputees from Sierra Leone. According to him, their appearance has no prejudice but give highlights of what occurred in Sierra Leone.

The News (Liberia)

Monday, 5 May 2008

Printed by Sabanon Printing Press

Gov't Must Claim Taylor's 'Ill-gotten Wealth'

The Chief Prosecutor of the Sierra Leonean Special Court trying former President Charles Taylor in The Hague for crimes allegedly committed in Sierra Leone, Steven Rapp has disclosed that the court has records that former President Charles Taylor has two separate accounts totaling five billion United States dollars at Citibank in New York, United States of America.

Mr. Rapp told a news conference on Thursday that the court has also identified that US\$375 million went out of the two accounts into accounts in other banking institutions.

He indicated that the special court was also making efforts to trace banks in which the US\$375 million were deposited when Mr. Taylor was President of Liberia.

But what is of additional interest in the discovery of Taylor's accounts of US\$5 billion transactions is that, the Chief Prosecutor is claiming that 5,000 Sierra Leoneans were victimized by Taylor's terror and as such Taylor's asset would be used for reparation programs for the victims in Sierra Leone.

Moreover, Mr. Rapp said most of the money in Taylor's accounts are for Sierra Leoneans based on information that Mr. Taylor got several pieces of diamonds from Sierra Leone.

As much as we sympathize with our brothers and sisters in Sierra Leone for the unfortunate civil war there, we would like to point out that bulk of Taylor's ill-gotten assets are clearly traceable from Liberia.

It is undisputable that for most part of the 1990s (from 1990 - 1997) Taylor as leader of the largest rebel faction controlled within the neighborhood of 90 percent of Liberia's territory in which he looted significant portion of the country's mineral wealth.

And when he was elected president in 1997, through an internationally brokered special arrangement to end Liberia's civil war, Taylor continued his plunder of the country's mineral resources for the next six years for his personal benefit.

Bulk of Taylor's excess assets was therefore amassed through the plundering of Liberia's mineral resources for a total of around 14 years.

In view of this, the current Liberian government must take note of the claims by the chief prosecutor of the Special Court for Sierra Leone.

The claims by Mr. Rapp that most of the money in Taylor's accounts are for Sierra Leoneans based on information that Mr. Taylor got "several pieces" of diamonds from Sierra Leone pre-supposes that Liberia may not have claims to bulk of Taylor's ill-gotten assets thereby causing concern among Liberians.

If the Liberian government remains quiet on this matter, we are afraid that bulk of Taylor's stolen assets from Liberia would not be returned.

The government needs to firstly verify as to whether Taylor's accounts have been discovered and if this is true, then Liberia should begin to press for the return of those stolen assets to help with the reconstruction of the country devastated by a prolonged civil strife.

New Democrat (Liberia)
Monday, 5 May 2008

Report:


US Bank Shielded Taylor's Billion

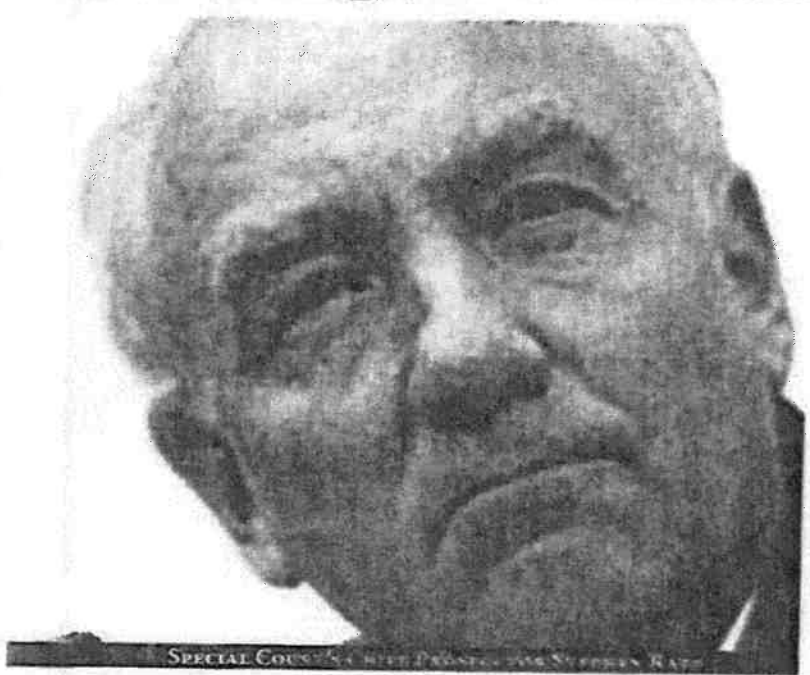
Former President Charles Taylor banked more than US\$5b at the City Bank in America, an estimated US\$1b per annum for the time he reigned as President, according to reports.

Lawyers chasing the money it has been moved around, making it difficult to trace, according to the following story:

THE HAGUE, 05/03 - Liberia's ex-President Charles Taylor had about \$5bn in two US bank accounts during his presidency, his chief prosecutor has told the BBC.

Mr Taylor is being tried by a UN-backed war crimes court for backing rebels in Sierra Leone while in office.

He denies trading arms for diamonds and challenged the international community  Page 10



US Bank Shielded Taylor's Billions

when he stood down in 2003 to trace and seize any monies they alleged he had.

If any was found he would "turn them over to the Liberian people".

During Sierra Leone's decade-long civil war, which officially ended in 2002, tens of thousands of people died and thousands more were mutilated, raped and had limbs amputated.

Mr Taylor's case has been transferred from Sierra Leone to The Hague for security reasons, although it is still being conducted by the Special Court for Sierra Leone.

He denies 11 counts of crimes against humanity and war crimes.

"We've certainly found evidence of hundreds of millions of dollars taken by Charles Taylor illegally in various banks at different times,"

chief prosecutor Stephen Rapp told the BBC's Focus on Africa programme.

"We have evidence of two accounts that were maintained in his name in the United States during his presidency," he said, adding that they had had almost \$5bn at one time.

He said he was in the process of tracing the funds and a number of countries were co-operating.

If recovered, Mr Rapp said that the money would be subject to a UN freeze on Mr Taylor's assets.

He said that he hoped any money recovered would be shared between the victims of the Sierra Leone civil war and the Liberian state, if Mr Taylor was found guilty.