



ACC's CLO ThinkTank Series 2007

“ESTABLISHING AND SUSTAINING AN ETHICAL CULTURE IN A GLOBAL ORGANIZATION”

Hosted by James B. Comey, CLO of Lockheed Martin Corporation

**September 7, 2007
10:00 a.m. – 2:00 p.m.
The Fairmont Hotel Washington DC**

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Participants' Briefing Materials

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SUMMARY/OUTLINE OF DISCUSSION TOPICS

CREATING & SUSTAINING AN ETHICAL CULTURE IN A GLOBAL ORGANIZATION

THE FOLLOWING OUTLINE IS INTENDED TO PROVIDE A SHORT OVERVIEW OF SOME OF THE ISSUES AT THE HEART OF THIS DISCUSSION TOPIC. THERE MAY BE OTHER ISSUES WE'VE NOT IDENTIFIED OR PERSPECTIVES ON THE IDENTIFIED ISSUES THAT ARE NOT ADEQUATELY REPRESENTED IN THE OUTLINE: YOU SHOULD FEEL FREE TO RAISE THESE ADDITIONAL THOUGHTS, AS YOU LIKE. **THE OUTLINE IS MERELY INTENDED AS A STARTING POINT TO HELP YOU IDENTIFY DISCUSSION TOPICS AND TEE UP YOUR CONVERSATION.**

A. Organizational Issues/Functional Responsibilities (*See Tabs 1 & 2*)

1. Setting the Tone at the Top: What role do the CEO and C-Suite play in creating an ethical culture? How are practices to establish an ethical tone at the top communicated throughout the organization? If faced with a prosecutor inquiring about whether the company has an effective compliance and ethics program and ethical culture, what factors would you describe in demonstrating that an ethical culture exists and the tone is set at the top? What are the “must haves” in establishing an ethical culture at the top? What are the special challenges? Are there best or leading practices that you’ve implemented?

2. Ethics & Compliance Function(s): What is the organizational structure for business ethics and compliance within your company?

- *Centralized:* Does the company have a centralized compliance and/or ethics function? What is that group's overall responsibility and reporting structure?
- *Decentralized:* Are ethics and business conduct matters handled primarily by the business units and/or by geographic business divisions?
- *Ombuds Model:* Does your organizational structure include having ethics ombudsmen or personnel embedded within the business functions?
- *Other Models:* Are there other organizational models that include staff designated as being primarily on point to handle strategic program issues and implementation processes for ethical issues/matters?

2. Chief Compliance /Ethics Officer: Does the company have a chief compliance/ethics officer? What is the scope of that person's role? Are there separate roles for Chief Compliance Officer and Chief Ethics Officer? Are these official or de facto roles? What are the pros and cons of having a Chief Compliance/Ethics Officer? Who does the Chief Compliance/Ethics Officer report to? Does the compliance/ethics officer have direct access (and/or an organizational reporting relationship) to the Board?

3. Role of CLO & Law Department: What role(s) do the CLO and law department play in establishing & maintaining an ethical culture? (*See Tab 2*)

- *CLO as Chief Ethics/Compliance Officer:* Are you as CLO also the chief compliance/ethics officer? Is this a de facto role or a formal designation? What are the pros and cons of having the CLO as the Chief Compliance/Ethics Officer?

- *In-house Lawyer as Chief Ethics/Compliance Officer:* If not the CLO, is another lawyer within the law department the Chief Compliance/Ethics Officer? Is this a full-time assignment or does that lawyer wear another hat?
- *CLO as key advisor:* What are the CLO's responsibilities when it comes to developing and implementing measures to successfully create and maintain an ethical culture if that role is organized through a compliance or internal audit function in the company which does not report through legal? Why was this function placed outside legal – what are the pros and cons? When investigations or other problems arise, how are lawyers used or not in the investigation process? Does the CLO/law department have a role in setting ethics program success measurements (effectiveness and efficiency), communication, updates and implementation?
- *CLO & the Board:* What role does the CLO play in assisting the Board in overseeing the strategic direction of the company's compliance and ethics programs? What is your relationship with board committees such as Audit, and what is the relative role of other executives outside the legal department? Do you ever feel conflicted in your roles as board liaison and management representative? If you serve other roles, such as corporate secretary to the board, does that impact your ability to advise or engage on ethical issues that are entity-altering?
- *Law Department's Role; Ethical Considerations within the Law Department:* What is the role of the law department in developing and implementing business conduct, compliance and ethics policies and programs? Does the legal department assess its own overall compliance and ethics performance? If there is an issue within the legal department, is there a reporting line around the CLO? Can a CLO or lawyers be responsible to design, implement, measure, investigate and remedy compliance failures, or are there inherent conflicts in those multiple roles?

4. Role of the Board; Oversight: How does the Board view its role in creating and sustaining an ethical culture? What role does the Board play in ethics and compliance oversight? Does your Board have an ethics or ERM-oversight-type committee that looks at these issues and what are the key focus areas for this committee?

- *Advice to the Board:* Who advises the Board on compliance and ethics? Who provides legal guidance to the Board on matters relating to implementing and enforcing an ethical culture—you as CLO, other in-house lawyers, or independent outside counsel?
- *Reporting Matters to the Board:* Are there 'filters' or policies outlining the types of matters that need to be brought to the attention of the Board (and corresponding time frames)?

5. Other groups: Are there other corporate stakeholders/departments that play a role in creating an ethical culture and how do they interact with the CLO and the Board?

- *Internal functional groups:* may include internal audit, risk management, government relations, public affairs, corporate social responsibility officers, security, crisis management, privacy officers, human resources, or others?
- *External stakeholders/providers:* may include institutional shareholders, financial partners, corporate affiliates, insurance providers, regulators, media/market analysts, others?

B. Policy & Approach for Creating, Publicizing and Measuring an Ethical Culture (See Tabs 3, 4 & 7)

1. Policy; Global Approach: How/does your company implement and enforce ethics on a global level?

- *Harmonization among jurisdictions:* What practices does your law department implement to monitor varying jurisdictional requirements? Is your organization's approach to develop a single set of ethical conduct standards and to harmonize the varying jurisdictional requirements and expectations in some way? Who makes decisions on how to harmonize requirements? How are these expectations communicated within the organization worldwide?
- *Setting Minimum Program Requirements for Global Programs:* If your organization has a global approach to ethical conduct standards, how do you select a standard to set the floor for ethical conduct? Does the program go beyond the minimum requirements in a given jurisdiction using the most stringent requirements as a floor?
- *Uniform treatment throughout subsidiaries and affiliates:* Do the organization's ethical standards and policies extend to subsidiaries and affiliates? What are the challenges in implementing these expectations? What types of process have you implemented to help ensure that these policies and expected conduct standards are effectively communicated and enforced?
- *Role of law department outside of the home office:* What is your experience with regard to the role of the law department outside of your organization's home office? Do all in-house lawyers have organizational reporting relationships that ultimately lead on a solid-line basis to you as CLO? What are the pros and cons of this? How does "where the lawyer sits" impact how the law department ensures ethical compliance? Have you implemented practices to help support and maintain a consistent role of in-house lawyers located in jurisdictions other than the organization's corporate headquarters?
- *Reconciling business practices with local law and customs:* How does your organization reconcile business practice expectations in local jurisdictions with global organizational standards for ethical conduct?
- *Competitive concerns with local industries:* Does your organization have concerns regarding local industries or companies that may not implement global policies and instead follow local customs and practices that may be less restrictive? How do you address those concerns?

2. Communications: How is your compliance and ethics program communicated to all departments of the company? How do you control and make clear to others (e.g., accountants, outside lawyers, vendors, etc..) the company's expectations regarding ethical culture and practices?

3. Training: Are there company-wide ethics training tools/modules?

- *Types of training:* Is training on ethics primarily web-based, in-person, via video; different types depending upon location around the world? Did the organization develop the training internally? Is it offered in multiple languages?
- *Who receives training:* all employees, including the C-Suite and in-house lawyers? Is training on ethical conduct principles and expectations offered to the Board? Is training on ethical conduct provided to external service providers, vendors, affiliates/subsidiaries/joint venture partners? Others?
- *Mandatory; Certifications:* Is training on the organization's ethics/business conduct programs mandatory? Does it include a certification component? What's the required frequency for completing training modules (e.g., is it annually, bi-annually, as part of new hire orientation, other)? Does the organization track who has completed training and are there consequences for failing to complete required training?

4. **Metrics:** Does your company measure effectiveness of implementing an ethical culture? What are your key performance measurements and evaluation criteria?

- *Organizational responsibility for setting/tracking metrics:* Who sets the success indicators for measuring the successful implementation of measures to help create an ethical culture? Who is responsible for reviewing the effectiveness of the program, measuring success and identifying areas of improvement? Does the Board play a role?
- *Types of metrics:* What types of factors does your organization track to help confirm effectiveness of ethical conduct programs? Are those measurements and controls periodically updated as new risks are identified because of the nature of your business or because of developments in enforcement activity?
- *Reports on metrics:* Who receives reports on metrics results for ethical conduct parameters? What types of reports are provided (verbal or written)? How often are results reported? How is the effectiveness of the program communicated throughout the company?

5. **Executive and Board Oversight:** How is the success (or shortcomings) of the compliance and ethics programs communicated to top leadership in the company, and what does such "notice" to them entail? Is this an issue for the c-suite only or are reports also communicated directly to the Board without executive management filters? How do you get executives and the Board personally invest in these programs? What role(s) do law department leaders play in ensuring that the Board fulfills its fiduciary duties and properly monitors the company's compliance and ethics practices at the "right" level of involvement – what is right and what is too little and what is too much oversight – where's the balance?

6. **Mechanisms for updating ethics and compliance programs:** How does the company monitor ethics and compliance developments within its industry, new rules/laws in countries where the company operates and developments in enforcement activity? What is the process/timeline for updating ethics programs and policies? Who manages the process of reviewing and updating these programs? What are the company's objectives for the coming year(s) with regard to ethics management?

7. **Program Scope - Vendors, New Business Partners, Joint Ventures; In-House Lawyers' Role in Advising Subsidiaries**

- *Due diligence to assess ethical culture of new business partners:* Do you have a compliance and ethics due diligence process in place to assess the ethical culture of your new business partners? Who manages that process? How do you promote and transfer your ethical culture/compliance programs to business partners? How do you survey and/or assess effectiveness of compliance programs of your business partners? Is it necessary or a wasted effort?
- *Joint Venture Partners/Subsidiaries/Affiliates:* Has the company analyzed the nature of its influence and control over business partners and the effect on books and records in designing its ethics and compliance program(s)? To what extent to policies and programs regarding ethical culture extend to these entities?
- *In-house Lawyers & Subsidiaries:* Do your in-house lawyers advise or otherwise engage actively in the work of corporate family members? Do they sit on the Boards of company subsidiaries? What are the pros and cons? What types of training programs or representation policies do you have on providing legal guidance to subsidiaries or joint venture partners? (See Tab 7)

C. Cultural/Jurisdictional Differences (See Tab 4)

1. Encouraging clients to bring issues to lawyers: How do you encourage clients to bring issues to lawyers in countries that don't recognize in-house counsel as lawyers or where the value of consulting a lawyer with a problem isn't as embedded in the business culture or a natural inclination? Is privilege a consideration? Will such cultures better embrace an ombuds system not run by lawyers? What are you doing to change those cultures to the extent you can, if you believe that's necessary?

2. Role of lawyer: Is the lawyer's role different depending upon where the lawyer is located? In some jurisdictions is the role more or less of a business role? Do business clients in some countries view the lawyer's role as primarily reactive (e.g., help us out when we have identified a legal problem that's already arisen) as opposed to strategic or preventive counseling? How do you address that culture, if at all?

3. Encouraging lawyers to follow global law department or company-wide standards and policies: How do you encourage lawyers outside of headquarters to follow global law department and corporate policies when local customs or practices might conflict or suggest a different approach? Do you bring these lawyers to headquarters periodically to help them feel part of the law department? Do you visit them periodically?

4. Tracking Different Jurisdictional Requirements: What practices does your law department implement to help track different jurisdictional requirements? Who is on point for monitoring legal developments in the various countries that your company does business?

5. Conflicts of Laws: How does your law department handle conflicts of laws issues? What types of practices do you implement to address these conflicts situations? Which ones are most thorny?

6. Responsibility to the Company: How do you address expectations of employees in jurisdictions where the view of the employee's responsibility to the company (and the company's responsibility to the employees) is different than in the headquarters location? How do employees in the jurisdictions in which you have presence view the company's responsibility to the local economy and community? Is it radically different across borders and does that effect the establishment of policies?

7. Risk-based Strategic Decisions: What types of ethical and ERM considerations may impact decisions to venture into or not to do business in certain countries because local customs and practices vary so greatly from corporate policies and expectations? What are the key challenges in this area? Are there best practices? Who makes decisions to “advance or retreat” in these jurisdictions?

8. Protecting Intellectual Property: What types of ethical conduct challenges has your organization encountered in connection with efforts to protect intellectual property in jurisdictions around the world? How has this impacted strategic business decisions about whether to do business in certain jurisdictions? Does the company’s government relations group play a role in helping to address concerns?

9. Anti-corruption/global compliance/gifts

- *Organizational structure:* Does your company have a dedicated function with an effective monitoring system in place for FCPA/OECD, anti-trust, export control and other compliance issues faced by multi-national organizations?
- *Ethics & Business Strategy:* Where does ethics fit into the overall strategy for expansion or working in corrupt environments or countries that have different ethics/compliance standards?
- *OECD Considerations:* Have you established a compliance and ethics model that incorporates the OECD Treaty requirements as implemented by local law in the countries where you do business?
- *Gifts:* Does your company have policies in place that address the propriety of sponsoring foreign officials on seminars, training, and other trips? Do you also have strict gift policies in place as far as gifts, awards, and contributions to foreign officials/governments? Are the company’s gift policies the same with respect to government officials here and abroad?
- *Charity Contributions:* Does your company have strict procedures for contributing to foreign charities and nationalization programs?

D. Mechanisms for Reporting Concerns (See Tab 5)

1. Reporting Concerns; Policy: Does the company have a policy and mechanisms for allowing employees, contractors and/or others to report concerns?

- *Scope:* Is the policy global in scope or does it vary by jurisdiction/country? Is there a separate policy for reporting information on financial or accounting irregularities? Are there separate policies for reporting certain types of allegations (e.g., pursuant to Sarbox or other compliance-focused regulations)?
- *Mandatory vs. Expectation vs. Encouraged:* Is reporting encouraged or required? Does the program cover questions on ethical conduct as well as potential violations and/or criminal conduct? Are there different reporting standards (e.g., mandatory vs. encouraged) depending upon whether the concern relates to an ethical conduct question or a violation? How are reported concerns about “stupid, but legal” issues handled (assuming they may involve ERM issues)?

- *Nature of Reports; Confidentiality:* Is there a preference for verbal versus written reporting? What does your policy say regarding confidentiality of compliance reporting?
- *Whistleblower Considerations:* What types of whistleblower or non-retaliation protections are included in your program?
- *Do the expectations for reporting concerns extend to external service providers (e.g., vendors, outside counsel, business partners, joint ventures, etc..)?*

2. Channels; Implementation: What channels/methods are available for reporting concerns (e.g., helpline, reporting tools, interview and complaint procedures, open door policy, ombuds system, etc..)?

- *Helplines:* are these administered internally or externally? If externally, who/what function within the organization is on point to receive information on concerns received by the outside entity? If internally, who/what function is on point? Does it depend on the nature of the issue?
- *Role of Law Department:* What role does the law department play in receiving, evaluating and investigating ethics-related questions or concerns?
- *Role of Other Functional Groups:* What are the other functional groups play key roles in receiving and evaluating/investigating ethics-related questions or concerns?
- *Reporting-up:* How does the organization determine which issues to report up to senior management/the Board? What is the role of the CLO in this process?

3. Communicating Expectations to Employees; Certification: How does the company communicate its interest in encouraging employee reporting on business conduct/ethical issues? Are employees asked to periodically certify compliance with the company's policies and/or certify whether they are aware of ethical problems or issues? What types of communications go directly to the Board, and by whom?

4. Monitoring Compliance with Reporting Expectations; Metrics: What controls and programs do you have in place to ensure reporting on ethical considerations at a global level? How effective are they? How do you document implementation? Are your compliance and ethics measurement systems adequately designed to uncover red flags, warning the CLO of impending disasters in areas such as accounting and regulatory compliance? What checks and balances exist between the Board's committees, CLO and outside experts such as accountants and consultants?

E. Internal Investigations of Ethical Considerations (See Tab 6)

1. Process for Determining Action: How are inquiries/reports of concerns regarding ethical considerations filtered and investigated? Who makes decisions on strategy for addressing ethical concerns and internal investigations? What is the decision process for initiating an internal investigation? Who generally manages investigations within the company? Does the company have documented procedures for investigating alleged ethical concerns and/or violations? Is there a designated team or function on point to generally conduct preliminary internal investigations?

2. Role of CLO; Law Department: What is the role of the CLO/law department in connection with internal investigations of alleged ethical conduct violations? Does the law department

generally lead these investigations or otherwise play a coordinating or supporting role? Is privilege a consideration? What criteria are considered in determining whether to bring in outside investigators/outside counsel to help conduct or lead an investigation? How do you deal with legally mandated disclosures or voluntary disclosures? What role does the CLO play in communicating investigation outcomes to the Board and/or managing risk?

3. Board's Role: In light of the Board's fiduciary duty of care and loyalty, what quality controls does your Board institute to ensure that it understands and effectively performs its oversight role and monitoring of investigations?

4. Additional Considerations- Documents; Attorneys Fees: Are investigations of ethical conduct matters conducted with an understanding that the results and/or a written report will likely be provided to the government? Are they handled as other investigations are, or are there separate processes? Are reports provided or underlying facts discussed? How does this impact the scope and approach for conducting the investigation?

- What factors are considered in determining whether to prepare a written report?
- Is privilege an issue? What is the role of lawyers (in-house) on the investigative team?
- Are there two internal investigations (one that might be provided to the government and a second for which privilege may be claimed)?
- Guidance or training on performing the investigation and writing the report?
- How are corporate Miranda-type warnings provided to employee interviewees (verbally, in writing, signed statement, etc.)?
- What is the organization's policy on protecting / defending targeted employees? Has it changed in light of recent decisions in this area (US v. Stein)?

F. Remedial Actions- Promoting an Ethical Culture; Admonishing Ethical Wrongs

- What types of processes and practices has the company implemented to help promote an ethical culture and to admonish ethical wrongs?
- Does the company have disciplinary procedures to address violations of its ethics and compliance programs? Are they consistently applied? Do remedial actions vary and depend on the level of the culpable individual?
- Who is on point (an executive team, the CLO, head of HR, Chief Ethics Officer, other) to determine the appropriate course of action?
- How does the company communicate its actions to its employees, the Board and others?
- What do you view as best practices in this area?

G. Additional Ethical Considerations for Lawyers (See Tab 8)

- As ultimate supervisor of the lawyers reporting to you, what types of ethical conduct policies and/or training do you provide for in-house lawyers and legal staff to ensure their professional and ethical conduct? Do you examine whether your outside firms have similar policies and training in place? Do you know/agree with how they view these issues?

- Does your law department have guidelines on licensing and local practice requirements for in-house lawyers? (See ACC's Resources on Multi-Jurisdictional Practice at <http://www.acc.com/php/cms/index.php?id=229>)
- What types of training and/or tools do you provide on privilege considerations and the corporation as client?
- **Do you have a Sarbox 307-type reporting up policy? Do you require outside counsel to certify they'll comply with it? Do you receive copies of their policies? Are there requirements for them to notify you or designated individuals within the law department simultaneously with performing their own internal review of whether a Sarbox 307 issue has been identified?**
- What types of training or policies do you have on providing legal guidance to subsidiary or joint venture partners?

H. Cost of an Ethical Culture: Do you think that having an effective program of compliance, doing the right thing provides your company with a competitive edge? How do you budget for compliance functions, including outside counsel, investigations, audits, reporting, etc.? How do you document their worth (can you measure what didn't happen because this program is in place?)

Links to Resources for Tab 1:

- ACC Leading Practice Profile: Compliance & Ethics
<http://acc.com/resource/v5909>
- Top Ten Things Your Board Needs to Know About Effective Compliance and Ethics Programs
<http://www.acc.com/resource/v7657>
- Business Ethics - Compliance & Ethics Officers - Profession or Passing Fad?
<http://www.acc.com/resource/getfile.php?id=8325>
- Business Ethics: Put Some Life into Your Program (ACC Docket 2004)
<http://www.acc.com/resource/getfile.php?id=457>
- The Need for Directors to take Charge of ERM
<http://www.acc.com/resource/v9260>
- The Evolving Role of the Audit Committee
<http://www.acc.com/resource/v9258>

Links to Resources for Tab 2:

- Lawyer's Role in Corporate Governance (SEC Goldschmid)
<http://www.sec.gov/news/speech/spch111703hjh.htm>
- A Key Compliance And Governance Role For The General Counsel
<http://www.acc.com/resource/v9262>
- General Counsel & Ideal as Lawyer-Statesman
<http://www.acc.com/protected/pubs/docket/may04/ideal.pdf>



-Board Governance and the Role of In-house Lawyers Post Sarbanes-Oxley

<http://www.acc.com/resource/v5907>

-General Counsel as Risk Manager (2004 ACC NACD Survey)

<http://www.acc.com/resource/v4961>

Links to Resources for Tab 3:

-Providing In-House Legal Support for Corporate Governance: What Companies Around the World are Doing (ACC LPP 2004)

<http://acc.com/resource/v5901>

-The Global Compliance Landscape: A Resource File

<http://www.acc.com/resource/v6590>

-Compliance & Ethics Program Performance Metrics

<http://www.acc.com/resource/getfile.php?id=8501>

Corporate Compliance: Casting A Wide Net

<http://www.acc.com/resource/v9263>

-Emerging Trends in Corporate Governance

<http://www.acc.com/resource/v9227>

-Codes Of Business Conduct And Ethics (ACC LPP)

<http://www.acc.com/resource/v5895>

-Business Ethics - Ethical Espionage

<http://www.acc.com/resource/v8401>

-Conquering Compliance Training (ACC April 2005 Docket)

<http://www.acc.com/resource/getfile.php?id=5717>

-Business Ethics: Rule breaking & Behavioral Economics

<http://www.acc.com/resource/v8275>

Links to Resources for Tab 4:

-The Challenges of Global Compliance in Emerging Markets

<http://www.acc.com/resource/v8632>

-Foreign Corrupt Practices Act Update

<http://www.acc.com/resource/v9259>

-Gifts, Entertainment, Earmarks, Travel: Navigating the New Congressional Ethics Rules

<http://www.acc.com/resource/v9264>

-Global Anti-corruption Regulatory Enforcement, Global Compliance Check List

<http://www.acc.com/resource/v9255>

-The Challenges of Global Compliance in Emerging Markets (ACC Sept 07 Docket article)

<http://www.acc.com/resource/v8632>

-Small Bribes Buy Big Problems (ACC Docket Article Sept 2007)

<http://www.acc.com/resource/v8633>

--Bribes, Borders & Bottom Lines- Why a Strong AntiBribery Policy is Essential

<http://www.acc.com/resource/getfile.php?id=7523>



Links to Resources for Tab 5:

- Corporate Governance Programs for Reporting Concerns: What Companies are Doing
<http://www.acc.com/resource/v6527>
- When Formal Channels Aren't Enough: The Advantages of an Ombuds Program
<http://www.acc.com/resource/v7584>
- Compliance, Whistleblowing in European Setting (European Briefings 2007)
<http://www.acc.com/resource/getfile.php?id=8507>

Links to Resources for Tab 6:

- Managing an Internal Corporate Fraud Investigation & Prosecution (ACC Docket 2007)
<http://acc.com/resource/v8313>
 - Recent Trends in Internal Investigations (ACC Docket 2007)
<http://www.acc.com/resource/getfile.php?id=8312>
 - Guide to Conducting An Effective Internal Investigation
<http://www.acc.com/resource/v9256>
 - The Positive use of Independent Investigations to Lower Risk and Create a more Effective Business Model
<http://www.acc.com/resource/v9261>
 - Internal Investigations, Practice Profile
<http://www.acc.com/resource/v9257>
 - What to do When the Whistle Blows: the Ins & Outs of Internal Investigations (ACC Docket 2004)
<http://www.acc.com/resource/v4853>
- Interview with Comey re: DOJ Policy on Corporations Under Investigation
http://www.justice.gov/usao/eousa/foia_reading_room/usab5106.pdf#search=%22u.s.%20attorney

Links to Resources for Tab 7:

- Corporate Subsidiary Governance (ACC CLO Newsletter)
<http://news.acca.com/accaexec/issues/2006-11-16.html>
- Subsidiary White Paper
<http://www.acc.com/public/attyclientpriv/parentsbcprsrnttnethics.pdf>

Links to Resources for Tab 8:

- Pragmatic Practices for Protecting Privilege
<http://www.acc.com/public/attyclientpriv/pragpract.pdf>
- Sarbox 307 Up-the-Ladder Reporting LPP (2003) {{ Tab 6 under Navigating Complexities Binder}}
<http://www.acc.com/resource/v6328>
- Common Ethical Issues Facing In-House Counsel
<http://www.acc.com/protected/legres/portprograms/commonethic.html>
- MJP Print Screen
<http://www.acc.com/php/cms/index.php?id=229>