TABLE OF CONTENTS

CHAPTER 1

An Overview of the Organizational Sentencing Guidelines

§ 1.01	Introduction	1-3
§ 1.02	Corporate Criminal Liability	1-6
	[1] History of Corporate Criminal Liability[2] Principles of Corporate Criminal	1-6
	Liability	1-8
	[3] Trends in Corporate Criminal	
	Prosecutions	1-11
§ 1.03	The Sentencing Guidelines for Individuals	1-15
	[1] Origins of the Federal Sentencing	
	Commission	1-15
	[2] Federal Sentencing Before	
	the Guidelines	1-15
	[3] Principles of the Sentencing Guidelines	
	for Individuals	1-16
	[4] Criticisms of the Individual Guidelines	1-18
	[5] Booker's Impact: Advisory	
	Federal Guidelines	1-22
	[a] Section 3553(a)	1-22
	[b] Weight Given to the Guidelines	1-23
	[c] Standard of Review	1-26
	[d] Limiting of Prosecutorial Power	1-27
	[e] Congressional Action.	1-27
§ 1.04	Promulgation of the Organizational	1 27
3 1.0.	Guidelines	1-28
	[1] Procedural Background	1-28
	[2] Theoretical Approach	1-28
§ 1.05	Executive Summary of the Organizational	1-20
g 1.03	Guidelines	1-31
	[1] When Do the Organizational	1-31
		1-32
	Guidelines Apply?	1-32
	[a] Against Whom	1-32

[b] For What Offense

1-32

		[c] Offenses Subject to the Fine	1-32
	[2]	The Fine Calculation	1-33
		[a] Calculating the Base Fine	1-34
	[3]	Calculating the Culpability Multiplier	1-34
		[a] Aggravating Circumstances	1-35
		[i] Involvement in or Tolerance	
		of Criminal Activity	1-35
		[ii] Prior History	1-35
		[iii] Violation of an Order	1-36
		[iv] Obstruction of Justice	1-36
		[b] Mitigating Circumstances	1-36
		[i] Effective Program to Prevent	
		and Detect Violations	
		of the Law	1-36
		[ii] Self-Reporting, Cooperation,	
		and Acceptance of	
		Responsibility	1-37
	[4]	Establishing and Imposing	
		the Guideline Fine	1-38
		[a] Determining the Guideline	
		Fine Range	1-38
		[b] Determining the Fine Within	1.00
		the Range	1-39
		[c] Additional Fine Penalties	1-39
		[d] Relationship to Statutory	1 20
		Fine Range	1-39
		[e] Timing of Fine Payment	1-39
	F <i>E</i> 7	[f] Reduction of the Applicable Fine	1-40
	[5]	Departures	1-40
		[a] Upward Departures	1-40
		[b] Downward Departures	1-41 1-41
	Γ 6 1	[c] Substantial Assistance to Authorities Restitution	1-41
	[6] [7]	Remedial Orders	1-44
	[8]	Organizational Probation	1-44
	[o]	[a] Imposition of Probation	1-44
		[b] Term of Probation	1-45
		[c] Conditions of Probation	1-45
		[d] Violation of Conditions	1-43
		of Probation	1-46
§ 1.06	Ann	olication of Guidelines by the Courts	1-47
5 1.00	[1]	Cases Involving Sentences Under	1 1/
	L*J	the Guidelines.	1-47
	[2]	Type of Defendant	1-49

	TABLE OF CONTENTS	vii
	[3] Compliance Programs	1-50
	[4] Culpability Score	1-56
	[5] Type of Offense	1-61
	[6] Fines and Restitution	1-67
	[7] Probation and Other Remedies	1-72
§ 1.07	The Future Role of the Guidelines	1-76
	[1] Amendments to the Organizational	
	Sentencing Guidelines	1-77
	[a] Tightening the Requirements for	
	Corporate Compliance and	1-77
	Ethics Programs[b] Waiver of Attorney-Client Privilege	1-//
	[b] Waiver of Attorney-Client Privilege and Work Product Protections	1-79
	[2] 2010 Amendments to the Organizational	1-/9
	Sentencing Guidelines: Further Guidance	
	on Effective Compliance and	
	Ethics Programs	1-81
	[3] Impact of <i>Booker</i> on the Organizational	1 01
	Sentencing Guidelines	1-82
	Determining the Fine in Organizational Sentencing	9
§ 2.01	Introduction	2-1
§ 2.02	Applicability of Fine Guidelines	2-4
§ 2.03	Preliminary Determination of Inability	
	to Pay Fine	2-7
§ 2.04	Offense Level	2-8.1
§ 2.05	Base Fine	
		2-11
	[1] The Three Alternatives	2-11
	[1] The Three Alternatives	2-11 2-11
	[1] The Three Alternatives	2-11 2-11 2-12
	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss.	2-11 2-11 2-12 2-13
	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions	2-11 2-11 2-12
	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication	2-11 2-11 2-12 2-13 2-14
8 2 06	 [1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process 	2-11 2-12 2-13 2-14 2-15
§ 2.06 § 2.07	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process Culpability Score.	2-11 2-11 2-12 2-13 2-14 2-15 2-17
§ 2.07	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process Culpability Score. Minimum and Maximum Multipliers.	2-11 2-12 2-13 2-14 2-15
	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process Culpability Score.	2-11 2-12 2-13 2-14 2-15 2-17 2-19
§ 2.07 § 2.08 § 2.09	 [1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process Culpability Score. Minimum and Maximum Multipliers. Guideline Fine Range—Organizations. 	2-11 2-12 2-13 2-14 2-15 2-17 2-19
§ 2.07 § 2.08	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process Culpability Score. Minimum and Maximum Multipliers. Guideline Fine Range—Organizations Determining the Fine Within the Range (Policy Statement). Disgorgement.	2-11 2-12 2-13 2-14 2-15 2-17 2-19 2-20 2-21 2-25
§ 2.07§ 2.08§ 2.09§ 2.10§ 2.11	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process Culpability Score. Minimum and Maximum Multipliers. Guideline Fine Range—Organizations Determining the Fine Within the Range (Policy Statement). Disgorgement. Departures from the Guideline Fine Range.	2-11 2-12 2-13 2-14 2-15 2-17 2-19 2-20 2-21 2-25 2-26
§ 2.07 § 2.08 § 2.09 § 2.10	[1] The Three Alternatives. [a] Offense Level Fine [b] Pecuniary Gain. [c] Pecuniary Loss. [2] Special Instructions [3] Undue Prolongation or Complication of the Sentencing Process Culpability Score. Minimum and Maximum Multipliers. Guideline Fine Range—Organizations Determining the Fine Within the Range (Policy Statement). Disgorgement.	2-11 2-12 2-13 2-14 2-15 2-17 2-19 2-20 2-21 2-25

CHAPTER 3

Aggravating Factors in Organizational Sentencing

§ 3.01	Introduction	3-3	
§ 3.02	Involvement in or Tolerance of		
	Criminal Activity	3-7	
	[1] Operation of the Rule	3-7	
	[2] Participation, Condonation, or Willful		
	Ignorance of Individual Within		
	High-Level Personnel	3-8	
	[a] High-Level Personnel	3-8	
	[b] Participation, Condonation, and		
	Willful Ignorance	3-9	
	[3] Pervasive Toleration of Offense by		
	Substantial Authority Personnel	3-10	
	[a] Substantial Authority Personnel	3-10	
	[b] Lack of Standard Definition		
	of Pervasiveness	3-11	
	[4] Participation, Condonation, or Willful	0 11	
	Ignorance of Individual Within		
	Substantial Authority Personnel	3-11	
	[5] Organization Versus Unit of	5 11	
	Organization Dynamic	3-12	
§ 3.03	Prior History		
8 3.03	[1] General Rule	3-13 3-13	
	[2] Prior History Resulting in Higher	3-13	
		3-13	
	Culpability Score	3-13	
	[a] Requirement that the Prior		
	Adjudication Be Based on	2 12	
	Similar Misconduct	3-13	
	[b] Prior Criminal, Civil or		
	Administrative Adjudication	2 14	
	Based on Similar Misconduct	3-14	
	[3] Separately Managed Line of Business	2.15	
	Limits Scope of Prior History	3-15	
	[4] Effect of Change in Legal Structure		
	or Ownership	3-15	
§ 3.04	Violation of an Order	3-16	
	[1] General Rule	3-16	
	[2] Separately-Managed Line of Business		
	Limits Definition of Prior		
	Criminal History	3-16	
§ 3.05	Obstruction of Justice	3-17	
	[1] General Rule	3-17	

		TABLE OF CONTENTS	ix
		[a] Requirement that the Obstruction Occur During the Investigation, Prosecution, or Sentencing	
		of the Instant Offense	3-17
	F0.7	the Organization	3-17
	[2]	Categories of Conduct	3-18
	[3]	Standards Developed Under the	2.10
0.206	E4	Analogous Individual Guidelines	3-19
§ 3.06		tors the Court May Consider in	2.21
		Determining the Fine Within the Range	3-21
	[1]	Factors Under Section 8C2.8(a)	3-22
	[2]	The Organization's Role in the Offense	3-22
	[3] [4]	Collateral Consequences of Conviction Non-Pecuniary Loss Caused or	3-23
	Γ.1	Threatened by the Offense	3-24
	[5]	Offense Involved Vulnerable Victim	3-24
	[6]	Prior Criminal Record of	
		High-Level Personnel	3-25
	[7]	Prior Civil or Criminal Misconduct of	
		the Organization	3-25
	[8]	Culpability Score Higher than Ten	3-27
	[9]	Partial But Incomplete Satisfaction of	
		the Conditions for Aggravating	
		Factors	3-27
		Factors Listed in Section 3572(a)	3-27
		Factors Used in Determining the Range	3-28
§ 3.07	_	vard Departures from the Guideline Range	3-29
	[1]	Factors Justifying Departure from	
		the Guideline Fine Range	3-30
		[a] Risk of Death or Bodily Injury	3-30
		[b] Threat to National Security	3-30
		[c] Threat to the Environment	3-30
		[d] Threat to a Market	3-30
		[e] Official Corruption	3-30
		[f] Mandatory Programs to Prevent	
		and Detect Violations of Law	3-31
		[g] Exceptional Organizational	3-31
	[2]	Culpability	J - J1
	[4]	the Individual Guidelines	3-31
	[3]	Implications of Booker	3-31
	$\lceil J \rceil$	implications of booker	J - J/

CHAPTER 4

Mitigating Factors in Organizational Sentencing

§ 4.01	Introduction	4-2
§ 4.02	Effective Compliance and Ethics Program	4-4
	[1] The General Rule	4-5
	[2] Criteria for an Effective Program	4-8
	[3] Exceptions to the General Rule	4-11
	[a] Delay in Reporting the Offense	4-11
	[b] Participation of High-Level	
	Personnel	4-12
	[c] Participation of Substantial	
	Authority Personnel	4-13
	[d] Small Organizations and Culpability	
	Score Reduction	4-13
§ 4.03	Self-Reporting, Cooperation, and Acceptance	
	of Responsibility	4-14
	[1] The General Rule	4-16
	[a] Timely Disclosure	4-17
	[b] Disclosure to the Appropriate	
	Governmental Authorities	4-19
	[c] Full Cooperation	4-19
	[d] Acceptance of Responsibility	4-20
	[2] The Two-Point Reduction	4-21
	[3] The One-Point Reduction	4-21
§ 4.04	Downward Departures from the Guidelines	
	Range	4-22
	[1] Substantial Assistance to Authorities	4-24
	[a] Government Motion	4-24
	[b] Factors Considered by the Court	4-26
	[c] Relationship to Self-Reporting,	
	Cooperation and Acceptance	
	of Responsibility	4-26
	[2] Members or Beneficiaries of the	
	Organization as Victims	4-27
	[3] Public Entities	4-27
	[4] Remedial Costs that Greatly	
	Exceed Gain	4-28
	[5] Exceptional Organizational Culpability	4-28
	[6] Exceptional Circumstances	4-29
§ 4.05	Commentary	4-32

		TABLE OF CONTENTS	xi
		CHAPTER 5	
	C	orporate Compliance Programs	
§ 5.01	[1] Intro	Compliance Programs	5-4 5-4
§ 5.02	aı	nd Compliance Programsution of Corporate Compliance	5-6
		ms	5-9
		Corporate Crises	5-9
	[b]	Compliance Programs	5-10
		Act of 1977	5-11
		[i] Background	5-11
		[ii] FCPA Compliance Policies [iii] Global Adoption of FCPA	5-16
	[c]	Principles The Insider Trading Scandals	5-19
		of the 1980s	5-31
	[d] [e]	The Defense Industry Initiative Expansion of Efforts to Combat	5-35
		Healthcare Fraud [i] Operation Restore Trust and	5-40.1
		the HIPAA [ii] Mandatory Compliance Under the Patient Protection and Affordable Care Act	5-40.1
	F. 07	of 2010	5-40.3
	[f] [g]	The Sarbanes-Oxley Act Adoption of the Sentencing Guidelines: Norm of Compliance as Shaped by the Sentencing	5-40.5
	[h]	Guidelines	5-40.13
	r.,	The Patriot Act and Global Compliance	5-40.15
	[i]	Closing the Gaps: Rules Governing Compliance Programs and Mandatory Disclosure by	
	[j]	Government Contractors	5-40.18 5-40.22
		Stimulus Package	5-40.22
			(Rel. 30)

	[11] Compliance Issues Arising	
	from Financial Regulatory	
	Reform	5-40.25
	[k] Compliance Programs	
	and COVID-19	5-40.25
	[2] Compliance Programs as a Response	
	to Caremark	5-40.26
§ 5.03	Issues Commonly Addressed in Compliance	
3 - 1 - 1	Programs	5-40.34
	[1] Statement of Principles	5-40.34
	[2] Administration of the Compliance	
	Program	5-41
	[3] Bribes, Kickbacks and Other Improper	5 11
	Payments	5-42
	[4] Proper Accounting Practices	5-54.1
	[5] Conflicts of Interest	5-54.2
	[a] Relations with Suppliers	5-55
	[b] Outside Employment	5-56
	[c] Service on Corporate Boards	5-56
	[d] Corporate Opportunities	5-57
	[6] Confidentiality of Corporate Information	5-58
		5-60
	L 3	5-61
	[8] Insider Trading	
	[9] Discrimination	5-69
	[10] Harassment	5-70
	[11] Cybersecurity	5-76
	[12] Sanctions	5-79
0.7.04	[13] Certification of Compliance	5-80
§ 5.04	Design and Implementation Issues	5-81
	[1] Tailoring a Compliance Program to	<i>5</i> .01
	the Corporate Culture	5-81
	[2] Implementation of the Corporate	7 .00
	Compliance Program	5-82
	[a] Dissemination of the Compliance	7 .00
	Program	5-82
	[b] Corporate Compliance Training	5-83
	[3] Management and Monitoring	5-84
	[a] Management of the Compliance	
	Program	5-84
	[b] Monitoring Compliance	5-84.7
	[4] Enforcement of the Compliance	
	Program	5-84.9
	[5] Updating the Compliance Program	5-84.10
	[6] Settlements and Consent Decrees	5-84.11
	[7] The Board of Directors and	
	the Compliance Program	5-84.12

	TABLE OF CONTENTS		xii	
	[8	a] SEC	C Initiatives	5-84.13
	ווֿ		ector Obligations After	
	-		Caremark	5-84.15
§ 5.05	The Lo		ect of Corporate Compliance	
				5-85
§ 5.06	Specia	lized As	spects of Compliance	
			^ · · · · · · · · · · · · · · · · · · ·	5-94
			panes-Oxley Standards for	
		Codes	of Conduct	5-94
	[3	a] SEC	C Requirements for Disclosure	
			f Codes of Ethics for	
		F	Sinancial Personnel	5-94
	[1	b] Wai	ivers of, and Amendments to,	
			Code of Ethics for Financial	
		P	Personnel	5-95
	[0		ndards for Audit Committee	
			Complaint Procedures	5-96
	[6	d] Cor	porate Governance Reforms	5-97
	[2] S	Statutory	Whistleblower Protections	
		and Th	neir Impact on Corporate	
		Compl	liance Programs	5-99
	[3	a] Wh	istleblower Protections	
		I	ncluded in the	
			Sarbanes-Oxley Act	5-100
	[1	b] Wh	istleblower Protections in the	
			American Recovery and	
		R	Reinvestment Act of 2009	5-101
	[0	c] Wh	istleblower Protections in the	
		Γ	Oodd-Frank Wall Street Reform	
		a	nd Consumer Protection Act	
		0	f 2010	5-102
	[0		onciling Whistleblower Incentives	
			with the Need for Effective	
		I	nternal Reporting	5-105
		[i]	Anti-Retaliation Provision	5-106
		[ii]	Awards for Corporate	
			Officers	5-107
		[iii]		
			Investigations	5-108
§ 5.07			Relationship and Compliance	5-109
	[1]		nce Standards and	
	_		idit Process	5-109
	[3		vate Securities Litigation Reform	
		A	Act of 1995	5-109

		[b] Implications for Auditor-Client	
		Relationships	5-112
	[2]	Proposed New Requirements for Audit	
		Committees: The Blue Ribbon	
		Committee Report	5-115
		[a] Overview	5-115
		[b] The Ten Point Plan to Improve	
		Audit Committee Oversight	5-117
		[c] SRO Rulemaking on Audit	
		Committees	5-119
		[i] NYSE Listed Companies	5-119
		[ii] AMEX Listed Companies	5-123
		[iii] Companies Quoted on	
		NASDAQ	5-125
	[3]		5-128
	[4]	The Audit Committee and	
		the Whistleblower	5-131
	[5]	Conclusion	5-132
§ 5.08		Legal Counsel Relationship	
		nd Compliance	5-133
	[1]	Sarbanes-Oxley and the Lawyer's	7 100
	F07	Obligation to Report Misconduct	5-133
	[2]	Lawyers Covered by the SEC's Rules	5-134
	[3]	The Reporting Obligation	5-135
	[4]	Practical Considerations Regarding	5 120
	F.7.1	the SEC's Lawyer Rules	5-139
	[5]	The Potential Liability of Lawyers	
		as Supervisors under Federal	5 120
e <i>5</i> 00	O	Securities Laws	5-139
§ 5.09		npliance Standards and Document Control	5-142
	[1]	Introduction	5-142
	[2]	The Medium and the Risks	5-146
	[3]	Preventive Steps	5-149
		CHAPTER 6	
	A	Advocacy Considerations for Practitioners	
§ 6.01	Pre-	Indictment Advocacy on Behalf of	
	tł	ne Corporate Client	6-2
	[1]	Introduction	6-2
	[2]	Pre-Indictment	6-3
		[a] Gathering the Facts	6-3
		[b] Communications with Prosecutors	6-15
		[c] Self-Reporting Considerations	6-18

	[3] Managing the Risk That an SEC	
	Examination Could Ripen into an	
	Enforcement Action	. 6-18.3
§ 6.02	Privilege Issues and Compliance	
U	[1] Introduction	
	[2] Summary of Primary Privileges	
	[3] Structuring Compliance to Preserve	-
	the Privilege	. 6-24
	[4] Selective Disclosures to Government	
	Investigators	. 6-34
§ 6.03	The Filip Memorandum and Arguments	
U	for Not Prosecuting Corporations	. 6-44.1
	[1] Corporate Cooperation, Attorney-Client	
	Privilege, and Work Product Protections	. 6-44.1
	[a] Evolution of DOJ Policy on	
	Privilege Waiver in the Context	
	of Cooperation	. 6-44.2
	[b] The Filip Memorandum	
	[c] Maintaining Privilege While	
	Cooperating with the SEC	. 6-52
	[d] Other Considerations	
	[2] Cooperation under the Yates	
	Memorandum	. 6-57
	[3] Yates Memorandum-Inspired	
	Self-Reporting Programs	. 6-61
	[4] Consequences for Lack of Cooperation	
	[5] Deferred and Non-Prosecution	
	Agreements	. 6-72
	[a] Contours	
	[b] Criticism	
	[c] SEC Cooperation Agreements	
	[d] Use of Corporate Monitors	. 6-85
	[e] Reasons for Caution	
	[6] Disputes Over Compliance with	
	Non-Prosecution Agreements	. 6-92.6
§ 6.04	Plea or Trial: The Decision on Whether	
	to Cooperate	. 6-93
§ 6.05	Considerations in Negotiating a Plea	
	Agreement Under the Guidelines	. 6-96
	[1] Charge Agreements	
	[2] Recommendation Agreements	
	[3] Fact Stipulations	
	[4] Cooperation Agreements	
	[5] Withdrawal Agreements	. 6-101
§ 6.06	Trial	

xvi	SENTENCING GUIDELINES	
§ 6.07	Pre-Sentence Investigation and Report	6-104
§ 6.08	Departures	6-105
§ 6.09	Appeal	6-106
	CHAPTER 7	
	Antitrust: The Special Rules	
§ 7.01	Introduction	7-2
§ 7.02	Offenses Covered by the Antitrust Guideline	7-7
§ 7.03	Statutory Penalties for Sherman Act	
	Violations	7-8
	[1] The Statutory Authority	7-8
	[2] Implications of <i>Booker</i> and	7-11
§ 7.04	Its Progeny	7-11 7-14
8 7.04	[1] Imprisonment	7-14 7-14
	[a] Base Offense Level	7-14
	[b] Relevant Conduct.	7-18
	[c] Multiple Counts	7-20
	[d] Adjustments and Departures	7-22
	[i] Role in the Offense	7-22
	[ii] Abuse of Position of Trust or	
	Use of Special Skill	7-23
	[iii] Acceptance of Responsibility	7-24
	[iv] Prior Antitrust Convictions	7-25
	[v] Substantial Assistance to	7-25
	Authorities[vi] Other Extraordinary	1-23
	Circumstances	7-25
	[2] Fines and Community Service	7-26
	[a] Generally	7-26
	[b] Community Service	
	and Restitution	7-27
	[3] Antitrust Leniency Policy	
	for Individuals	7-27
e 7.05	[4] Antitrust Whistleblower Provisions	7-27
§ 7.05	Sentences for Organizations	7-28.2
	[1] Fines	7-28.2 7-28.2
	[b] Culpability Score	7-28.2 7-31
	[i] Involvement in or Tolerance	, 31
	of Criminal Activity	7-31
	[ii] Prior History	7-31
	[iii] Violation of an Order	7-32
	[iv] Obstruction of Justice	7-32

TABLE OF CONTENTS xv					
		[v]	Effective Compliance and Ethics Program	7-32	
		_	and Acceptance of Responsibility	7-35	
			inimum and Maximum Multipliers and Determining the Fine Range Antitrust Division Corporate	7-36	
		[1]	Leniency Policy	7-37	
			Amnesty Plus Programetermining the Fine Within	7-43	
			the Rangeeparture from the Guideline	7-44	
			Fine Range	7-45	
	[2]	Probatio	on	7-46	
			CHAPTER 8		
	Envir	onmonto	al Crimes: The Indirect Applicability	7	
of			elines and the Utility of Environmen		
01	Gene		dits and Compliance Programs		
§ 8.01	Sco	pe of the	Organizational Sentencing		
				8-2	
	[1]		on of Environmental Crimes from General Guidelines for Fines	8-2	
	[2]		visory Group's Proposed elines for Environmental Offenses	8-7	
	[3]	Reasons	s for Exclusion of Fines for conmental Crimes From Fine		
	[4]		sions of Chapter Eightstencies in the Department	8-10	
		of Jus	stice's Approach	8-13	
	[5]	and "	bility of the "Remedial Orders" (Probation" Provisions of	0.10	
	Γ <i>4</i> 1		Guidelines	8-13	
	[6]		bility of the Guidelines to ecution for False Statements	8-16	
	[7]	Impact of	of the Guidelines in the	0 10	
0.00	T T. 11		ronmental Context	8-17	
§ 8.02			nvironmental Audits" and	0 20	
	[1]	The 200	nce Programs"	8-20 8-20 8-21	

	[b]	Opposition to State Privileges for	
		"Self-Evaluative" Materials	8-22
	[c]	Effect on States	8-23
	[d]	EPA's Self-Policing Policy for	
		Disclosures Involving Potential	
		Criminal Violations	8-26
	[e]	Small Business Compliance Policy	8-27
	[f]	EPA Compliance Incentive	
		Programs	8-27
		1991 Department of Justice	
		Guidance Document	8-29
	[3] The	1990 Clean Air Act Amendments	8-32.1
	[4] "EP	A Policy Statement" Regarding	
	"	Delisting" of Violating Facilities:	
	Τ	The EPA Contractor Listing Program	8-35
	[a]	Application of the Delisting	
		Criteria	8-38
§ 8.03	"Multi-Le	evel" Audit/Compliance Program	
	Techni	ique	8-40
§ 8.04	Multiple	Proceedings and Sovereigns	8-41
§ 8.05	Double Jo	eopardy	8-42
§ 8.06	Parent-Su	ubsidiary Relations	8-44
		Issues	8-46
§ 8.08	Complian	nce with SEC Requirements	8-50
§ 8.09	Impact of	f Sarbanes-Oxley in the Environmental	
	Crimes	s Context	8-51
		Appendices	
APPEND	OIX A·	Chapter Eight—Sentencing	
	7171 711	of Organizations	A-1
APPEND	IX R·	Chapter Two—Offense Conduct	B-1
APPEND		2005 Statement of Scott D. Hammond,	Б
)IA C 1.	Deputy Assistant Attorney General	
		for Criminal Enforcement, Antitrust	
		Division, Department of Justice	C-1
APPEND)IX C-2.	2001 Statement of Scott D. Hammond,	C-1
. A. I. E/11/L	· 1/1 C-4.	Deputy Assistant Attorney General	
		for Criminal Enforcement, Antitrust	
		Division, Department of Justice	C-17
APPEND)IX C-3.	1999 Statement of Gary R. Spratling,	C-1 /
. A. I. 12/1 L	,1/1 C-J.	Deputy Assistant Attorney General,	
		Antitrust Division, Department of	
		Justice	C-35
		• • • • • • • • • • • • • • • • • • • •	~ 55

	TABLE OF CONTENTS	xix
APPENDIX C-4:	Leniency Policy for Individuals, Department of Justice, 1994	C-59
APPENDIX C-5:	2003 Statement of James M. Griffin, Deputy Attorney General, Antitrust	C-37
APPENDIX D-1:	Division, Department of Justice 1998 Statement of Gary R. Spratling, Deputy Assistant Attorney General, Antitrust Division, Department of	C-63
APPENDIX E:	Justice	D-1
APPENDIX F:	and Respond to Management Misconduct" (Feb. 21, 1997) Pitt, Groskaufmanis & Whittemore, "Misappropriating Certainty from the Securities Markets: A Practitioner's	E-1
	Primer on the <i>O'Hagan</i> Decision'' (Aug. 6, 1997)	F-1
APPENDIX G: APPENDIX H:	Audit Policy Interpretive Guidance Implementation of the EPA's Self-Policing Policy for Disclosures Involving Potential Criminal	G-1
APPENDIX I:	Violations	H-1
APPENDIX J:	of Justice Final Policy on Compliance Incentives	I-1
	for Small Business	J-1
APPENDIX K:	SEC Enforcement Manual, §§ 4.1-4.3: Privileges and Protections, October, 2008	K-1
APPENDIX L:	Environmental Protection Agency Incentives for Self-Policing: Discovery, Disclosure, Correction and Prevention	IX I
APPENDIX M:	of Violations; Notice	L-1
	Privilege Laws on Enforcement Authority for Federal Programs	M-1

XX	SENTENCING GUIDELINES		
APPENDIX N:	Rethinking Disclosure Policies and Practices in the Wake of the SEC's		
	New Selective Disclosure Rules	N-1	
APPENDIX O:	FCPA Antibribery Case Suggests		
	Effective Strategies for Addressing		
	Discovery of Illegal Corporate		
	Activity	O-1	
APPENDIX P:	Securities and Exchange Commission		
	Enforcement Manual	P-1	
APPENDIX Q:	Good Practice Guidance on Internal		
	Controls, Ethics, and Compliance	Q-1	
APPENDIX R:	Office of the Inspector General's		
	Updated Provider Self-Disclosure		
	Protocol	R-1	
INDEX		I-1	