This third release of the Second Edition of *Corporate Whistleblowing in the Sarbanes-Oxley/Dodd-Frank Era* is designed to provide the practitioner, companies, and individuals who believe they have claims under the Sarbanes-Oxley Act or Dodd-Frank Act with a detailed understanding of the whistleblower provisions of the Acts, the regulations promulgated thereunder, and the rapidly developing case law coming both from the administrative process and the federal courts. We hope this work will be an invaluable source for keeping the various constituencies up to date on these important federal causes of action. Highlights of Release #3 include:

- **Revised section 4:1.1, Statute of Limitations**, explores several cases that have addressed what statute of limitations applies to SOX claims that are removed to federal district court, with differing results.

- **Expanded section 9:2, California Whistleblower Statute**, addresses how California’s 2013 revised whistleblower act covers all employees who report a violation of local, state, or federal statutes, rules, or regulations either internally to “a person with authority over the employee” or to another employee with the authority to “investigate, discover, or correct” the reported violation or externally to any “public body conducting an investigation, hearing or inquiry.”

- **Revised section 15:5, Enforcement**, explains the number of complaints the IRS received in 2013 that appeared to meet the criteria for mandatory awards under section 7623(b), plus the amount collected by the IRS from taxpayers and the amount paid out to whistleblowers.

(continued on reverse)
• New section 19:11, Issuance of Awards, explores the first award issued by the CFTC to a whistleblower under its Dodd-Frank Act bounty program. Prior to this first grant of an award, there were twenty-five denials of award claims.

• Expanded section 21:3, Protected Activities, discusses what constitutes “reasonable belief” under the CFPA.

• In addition, Appendices E, F, the Table of Authorities and the Index have been updated.

Thank you for subscribing to Corporate Whistleblowing in the Sarbanes-Oxley/Dodd-Frank Era. If you have questions or comments, please contact us by referring to Questions About This Book? on the page following the title page.
FILING INSTRUCTIONS

Corporate Whistleblowing in the Sarbanes-Oxley/Dodd-Frank Era
Second Edition

Release #3
(August 2014)

REMOVE OLD PAGES NUMBERED:

☐ Title page to 21-5
☐ App. E-1 to App. F-151
☐ T-1 to I-23

INSERT NEW PAGES NUMBERED:

☐ Title page to 21-6
☐ App. E-1 to App. F-161
☐ T-1 to I-23