This is your Release #4 (September 2015)

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

Second Edition

Michael Delikat and Renée Phillips

This fourth 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 #4 include:

- **Revised section 4:1.1, Statute of Limitations**, discusses the Fourth Circuit distinction between private rights of action that “involve a claim of fraud,” to which section 1658(b) would apply, and SOX retaliation claims that involve “allegations” of fraud, not a “claim of fraud,” and to which section 1658(a) would apply.

- **Revised section 5:2.1[D][1], Whether Report Must Definitively and Specifically Relate to Enumerated Category of Violations**, explains how post-Sylvester, several federal circuit and district courts have now rejected the “definitively and specifically” standard.

- **Expanded section 6:1.1[D][3], Injury to Reputation and Emotional Distress Damages (Non-Pecuniary Compensatory Damages)**, explains that most courts are in agreement that non-pecuniary compensatory damages are available under SOX as an

(continued on reverse)

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element of “make whole” relief to which successful complainants are entitled.

- **Expanded section 9:1, Preemption**, explores how courts have refused to recognize a public policy exception to the employment at will doctrine based on SOX and have dismissed common law wrongful discharge claims where the courts found that SOX provided a comprehensive remedy.

- **Revised section 15:3.2, Contents of the Complaint**, examines the added requirement on IRS Form 211 of an explanation of how the information came to the attention and into the possession of the whistleblower.

- **Revised section 18:4.2, Employees Outside of the United States**, explores the Second Circuit holding that the Dodd-Frank Act’s anti-retaliation provision does not cover employees working outside of the United States.

- In addition, **Appendices E, F, and G** 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 #4**
*(September 2015)*

### Remove Old Pages

- Title page to 21-6
- App. E-1 to App. G-156
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### Insert New Pages

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