

The Harvard Law School Forum on Corporate Governance published yesterday the Center for Political Accountability's post on <u>due diligence and corporate political spending</u>. It breaks new ground by focusing on the heightened risk companies face from spending through third party groups and the importance of robust due diligence by senior management and directors of that spending.

The piece helps set the stage for a panel on *The Pitfalls of Corporate Political Spending: How Can Directors and Officers Protect Their Constituencies While Advancing Democracy* at the American Bar Association's Business Law Section meeting in Seattle this week.

Sincerely,

Bruce F. Freed President