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February 10, 2005

Via e-mail and facsimile

The Honorable Howard Coble  
Chairman  
Subcommittee on Crime, Terrorism, and Homeland Security  
Committee on the Judiciary  
U. S. House of Representatives  
Washington, D.C. 20515

**Re: Today's Oversight Hearing on "The Implications of the  
*Booker/Fanfan* Decisions for the Federal Sentencing Guidelines"**

Dear Mr. Chairman:

The Ethics Officer Association ("EOA") requests that this letter be included in the official record of today's subcommittee hearing on "The Implications of the *Booker/Fanfan* Decisions for the Federal Sentencing Guidelines." The Ethics Officer Association, the largest multi-industry organization for professionals responsible for ethics, compliance, and business conduct programs, has over 1,200 members, all of whom are professional ethics and compliance officers, *i.e.*, practitioners in the field of business ethics and compliance. (A list of member organizations is attached.) They represent hundreds of organizations that have a heightened awareness of the need for effective ethics and compliance programs.

The Organizational Guidelines contain a "carrot and stick" philosophy for organizations that have an "effective program." The definition of such an effective program is included in the Guidelines. If an organization has violated the law but nevertheless is found to have an "effective program", as defined in the Guidelines, the entity may receive significant mitigation in the form of credit in the calculation of its culpability score and the resulting fine. This definition has served not only as an incentive for organizations to make significant changes in their behavior, but it also has caused organizations to focus on their responsibility to detect and prevent violations of law and to implement internal ethics and compliance programs in furtherance of this goal. The standards described in the Guidelines have become the model framework and foundation for best practices in organizational ethics and compliance programs today. Because of the incentives created by the Guidelines, thousands of corporations have developed policies and procedures to prevent and detect violations of law and to promote more ethical corporate cultures. We believe that these programs have, in turn, prevented unethical behavior and business crimes that otherwise might have been extremely costly to the nation. In our view, it is critical that strong incentives for corporations and other organizations to adopt ethics and compliance programs be maintained.

On April 30, 2004, the U.S. Sentencing Commission transmitted to Congress important amendments to Chapter 8 of the Federal Sentencing Guidelines Manual relating to “organizations” — a broad term that includes corporations, partnerships, unions, non-profit organizations, governments, and other entities. The then Executive Director of the EOA, Mr. Edward S. Petry, served as a member of the Ad Hoc Advisory Group that reviewed and evaluated the Organizational Guidelines over a period of 18 months in the first ever review of the Organizational Guidelines since they became effective in 1991. The Sentencing Commission’s recent amendments to the Organizational Guidelines, which became effective on November 1, 2004, were based almost entirely on the work of the Advisory Group.

For 13 years the EOA has been providing its members with opportunities for exchanging ideas and experience, education, and sharing best practices. The new amendments to the Guidelines reflect, acknowledge, and codify the “best practices” which have been redefined as a result of the existence and activities of the EOA and through progress in the business ethics field since the original enactment of the Guidelines in 1991. Specifically, for example, the amendments address the necessity for an organization to affirmatively create a culture of ethics and compliance, as well as the important role of the board of directors, senior leadership, and the individual charged with day-to-day ethics and compliance responsibility. The EOA is especially pleased that the many years of experience that its professional ethics and compliance officers have had with the Guidelines significantly informed the conclusions and recommendations of the Advisory Group. In addition, EOA member company representatives actively participated in the Guidelines review and amendment process by providing oral and written testimony to the Advisory Group and to the U.S. Sentencing Commission.

As well as reflecting the progress in the field since 1991, the amendments were designed to respond to the lessons learned from the spate of corporate scandals that have received such widespread attention since late 2001. There have been a number of legal and regulatory standards and guidelines that have been put into effect in response to these scandals, and the amendments to the Guidelines were designed to harmonize with those other changes.

We know that Congress intends to review the *Booker/Fanfan* decisions and decide what, if any, legislative action is needed. Although the full impact of the decisions is not yet clear, we believe that it would be a mistake for Congress to make a hasty legislative response, and we further believe that the *status quo* does not constitute an immediate crisis. Because the *Booker/Fanfan* decisions contemplate the continued existence of the Guidelines and the U.S. Sentencing Commission, and because sentencing courts continue to be required to consult the Guidelines, the incentive in the Guidelines for companies to implement effective compliance programs presumably endures. We therefore believe that the U.S. Sentencing Commission, the Department of Justice, and the courts should be allowed to continue to do their work in an atmosphere that will evolve and inform whether there is a better way to meet the goals of the Sentencing Reform Act. In other words, we agree with those who are advocating for caution and deliberation under the circumstances.

In addition, we would like to suggest that the business community, and particularly business ethics and compliance professionals, have an opportunity to provide information

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relating to the sentencing system as it currently exists as well as the possible impact of any legislative proposals on organizations. We look forward to sharing the views of business ethics professionals as you turn your attention to this vitally important yet complex issue.

Sincerely,

Keith Darcy  
Acting Executive Director  
Ethics Officer Association

Attachment: List of EOA member organizations

cc: Members of the House Judiciary Subcommittee on Crime, Terrorism, and  
Homeland Security (*via e-mail and facsimile*)  
Members of the EOA Board of Directors (*via e-mail*)

# Member Companies

EOA Member Company List as of February 1, 2005

- 3M
- AAA Life Insurance Company
- AAI Corporation
- ABB Inc.
- Abbott Laboratories
- ABT Associates, Inc.
- Accenture
- Acuity Brands
- Adecco
- Adelpia Communications Group
- adidas-Salomon International Sourcing Limited
- AdvancePCS
- The AES Corporation
- Aetna Inc.
- AFC Enterprises, Inc.
- AGL Resources, Inc.
- Agilent Technologies, Inc.
- Air Liquide America
- Akzo Nobel, Inc.
- Alamo Community
- Alcatel
- Alcoa, Inc.
  - *Howmet Castings*
- Alliance Data Systems
- Alliant Energy
- Alliant Techsystems Inc.
- Allstate Insurance Company
- Altria Group, Inc.
  - *Kraft Foods*
- Alyeska Pipeline Service Company
- AMEC plc
- America Online, Inc.
- American Airlines, Inc.
- American Arbitration Association
- American Cancer Society, Inc.
- American Electric Power Company, Inc.
  - *American Electric Power Service Corporation*
- American Family Mutual Insurance Company
- American Honda Motor Co., Inc.
  - *Honda Engineering N.A. Inc.*
- American Institutes for Research
- American International Group, Inc.
- American Red Cross
- American Standard Companies
- American Transmission Company
- American United Life Insurance Company
- Amgen Inc.
- Amica
- Anthem Blue Cross & Blue Shield—West Region
  - *Anthem Inc.*
- AOL Time Warner
- Aon Corporation
- Applied Materials, Inc.
- Aquila, Inc.
- Archer Daniels Midland Company
- Argonaut Group, Inc.
- ARINC Incorporated
- Arkema Inc.
- Armstrong World Industries
- Ashland Inc.
- AT&T
- AT&T Broadband
- Atlanta Housing Authority
- Atlantic Marine, Inc.
- Aurora Foods Inc.
- The Auto Club Group
- Avaya Inc.
- Avery Dennison
- The Babcock & Wilcox Company
- BAE SYSTEMS North America Inc.
  - *BAE SYSTEMS Controls*
  - *BAE SYSTEMS – Information and Electronic Systems Integration Sector*
  - *BAE SYSTEMS - Information and Electronic Warfare Systems*
  - *BAE SYSTEMS Platform Solutions*
- Bahamas First Holdings Ltd.
- Baker Hughes Incorporated
- Ball Corporation
- BASF Corporation
  - *BASF Aktiengesellschaft*
- Bath Iron Works / a General Dynamics Company
- Bausch & Lomb Incorporated
- Baxter International Inc.
  - *Baxter Healthcare*
  - *Baxter Limited*
- Bayer Corporation
- BC Hydro
- Bechtel Systems & Infrastructure, Inc.
  - *Bechtel BWXT Idaho, LLC*
  - *Bechtel Hanford, Inc.*
  - *Bechtel Jacobs Company LLC*
  - *Bechtel National, Inc.*
  - *Bechtel Nevada*
- Becton Dickinson and Company
- BellSouth Corporation
  - *Bell South International*
- Bertelsmann, Inc.
  - *Bertelsmann AG*
  - *BMG*
- Best Buy Company, Inc.
- Biogen Idec France
- Black Hills Corporation
- Blue Cross and Blue Shield of Alabama
- Blue Cross and Blue Shield of California
- Blue Cross and Blue Shield of Florida
- Blue Cross and Blue Shield of Louisiana
- Blue Cross and Blue Shield of North Carolina
- Blue Cross Blue Shield Association - FEP
- BlueCross BlueShield Association
- BMC Software Inc.
- The BOC Group, plc
- The Boeing Company
  - *Boeing - Integrated Defense Systems*
  - *Boeing Commercial Airplanes*
  - *Boeing Company - Military Aircraft & Missile Systems Group*
  - *Boeing Company - Rocketdyne Propulsion & Power*
  - *Boeing Corinth - Engineering & Computing Systems*
  - *Boeing Electron Dynamic Devices, Inc.*
  - *Boeing Satellite Systems*
- Boston Scientific Corporation
- BP plc
  - *BP America Inc.*
- Brio Software, Inc.
- British Telecom
- Brodart Company
- Burger King Corporation
- Cablevision Systems Corporation
- Cabot Corporation
- California Dental Association
- California State Automobile Association
- Camp Dresser & McKee Inc.
- Canon U.S.A., Inc.
- Capital Blue Cross
- Capstone Turbine Corporation
- Cardone Industries, Inc.
- CareGroup, Inc.
- Caremark Rx, Inc.
- Cargill Incorporated
- Caterpillar Inc.
- Catholic Health East
- Cendant Corporation
  - *Cendant Timeshare Resort Group, Inc.*
- CenterPoint Energy, Inc.
- Central Hudson Gas & Electric Corporation
- CenturyTel
- Charter One Bank, N.A.
- Chemonics International
- ChevronTexaco
- Chiron Corporation
- CHRISTUS HEALTH

# Member Companies

EOA Member Company List as of February 1, 2005

- CIGNA Corporation
- Cinergy Corporation
- Cingular Wireless
- Cisco Systems, Inc.
- Citigroup, Inc.
- City of Jacksonville, Florida
- City of Philadelphia
- City Public Service
- Cleco Corporation
- CNF Inc.
- Cobalt Corporation
- The Coca-Cola Company
- Colgate-Palmolive Company
- Columbia Analytical Services, Inc.
- Comdisco, Inc.
- Computer Associates International, Inc.
- Computer Sciences Corporation (CSC)
- Consolidated Edison of New York, Inc.
- Constellation Energy Group, Inc.
- Cook Inlet Region, Inc.
- Coors Brewing Company
- Copyright Clearance Center
- Corrections Corporation of America
- Countrywide Credit Industries, Inc.
  - *Countrywide*
- County of San Bernardino
- County of San Diego, Office of Internal Affairs
- Covanta Energy Corporation
- Cox Communications
- Crompton Corporation
- CSX Corporation
- CVS Corporation
- D.A. Stuart Company
- Dana Corporation
- Data Systems & Solutions, LLC
- De Lage Landen Financial Services, Inc.
- Deborah Heart and Lung Center
- Deere & Company
- DEL-JEN, INC.
- Dell Computer Corporation
- Deloitte & Touche LLP
- Deloitte & Touche Statsautoriseret Revisionsaktieselskab
- Delta Air Lines, Inc.
- DENSO International America, Inc.
- Department of National Defence, Canada
- Diageo plc
- The Dial Corporation
- DNA Sciences, Inc.
- Dominion Resources Services, Inc.
  - *Dominion Resources, Inc.*
- The Dow Chemical Company
  - *Dow Agrosciences LLC*
- Dow Corning Corporation
- Dresser, Inc.
- DRS Technologies, Inc.
- DTE Energy
- Duke Energy Corporation
  - *Duke Energy - McGuire Nuclear Station*
  - *Duke Energy North America*
- Dynamics Research Corporation
  - *Andrulis Corporation*
  - *HJ Ford*
- Dynegy, Inc.
- Eastman Chemical Company
- Eaton Corporation
- EDS
- Edison International
- EFW Inc.
- E.I. du Pont de Nemours and Company
  - *DuPont Safety & Protection*
  - *Pioneer Hi-Bred International, Inc.*
- Eisai Company, Ltd.
- El Paso Corporation
- Energy East Corporation
- Entergy - Koch L.P.
  - *Entergy-Koch Trading Limited*
  - *Gulf South Pipeline Company*
- Entergy Corporation
- Environmental Systems Products (ESP)
- Equiva Services LLC
- Ernst & Young LLP
- Ethicspoint, Inc.
- Exelon Corporation
- Fannie Mae
- Federal Express Corporation
- Federated Mutual Insurance Company
- Fidelity Investments
- Fidelity Mutual Life Insurance Co.
- Fireman's Fund Insurance Company
- First Coast Service Options, Inc.
- First Data Corporation
- FirstEnergy Corporation
- Flint Hills Resources, LP
- Fluor Government Group
- Freddie Mac
- Fonterra Cooperative Group
- Ford Motor Company
- Foster Wheeler Corporation
- Frequency Electronics
- Fresenius Medical Care of North America
- Friedkin Companies, Inc.
  - *Friedkin Business Services/Friedkin Companies Inc.*
  - *Gulf States Toyota, Inc.*
- The Gap, Inc.
- General Dynamics
  - *General Dynamics – Worldwide Telecom. Systems*
  - *General Dynamics Defense Systems*
  - *General Dynamics Information Systems*
  - *General Dynamics Ordnance and Tactical Systems*
  - *Gulf Stream*
- General Electric Co.
  - *GE Aircraft Engines*
  - *General Electric Capital Corporation*
  - *General Electric Power Systems*
- General Mills, Inc.
- General Motors Corporation
- Georgia Gulf Corporation
- Georgia-Pacific Corporation
- Gerdau AmeriSteel
- Giant Food, Inc.
- The Gillette Company
- GlaxoSmithKline
- Good Samaritan Community Healthcare
- Goodrich Corporation
  - *Goodrich Aerostructures Group*
- Government of the District of Columbia, Office of Chief Financial Officer, ISIA
- Granite Construction Incorporated
- Great American Financial Resources, Inc.
- Great Plains Energy Services
- Great-West Life
- Grey Global Group Inc.
- Growmark, Inc.
- GTECH Corporation
- Guardsmark, LLC
- H.B. Fuller Company
- H.J. Heinz Company
- Halliburton Company
- Handleman Company
- Harley-Davidson, Inc.
- Hartford Financial Services Group, Inc.
- Harvard University
- HCA
- Health Canada
- Health Care Service Corporation (Blue Cross Blue Shield of Illinois & Texas)

# Member Companies

EOA Member Company List as of February 1, 2005

- Health Net, Inc.
- Heritage Property Investment Trust, Inc.
- Hershey Foods Corporation
- Hewitt Associates
- Hewlett-Packard
- Hexcel Corporation
- Highmark, Inc.
  - *Highmark, Inc. d/b/a Pennsylvania Blue Shield*
- Hitchiner Manufacturing Company, Inc.
- Holt Companies
- Holt Company of Texas
- Holland America Line Inc.
- Holland & Knight LLP
  - *Corporate Integrity Services LLP*
- The Home Depot
- Honda of America Mfg., Inc.
  - *Honda of America Manufacturing of Alabama, LLC*
  - *Honda Engineering N.A. Inc.*
- Honeywell International Inc.
- Hospira
- Houghton Mifflin Company
- Hughes Electronics Corporation
- Humana Inc.
- IDACORP
- IMC Global Inc.
- Ingram Micro Inc.
- Integra LifeSciences Corporation
- Institute of Electrical and Electronics Engineers
- Integrated Electrical Services
- Integrity Interactive Corporation
- Intel Corporation
- Internal Revenue Service
- International Monetary Fund
- International Paper
- INVISTA S.á.r.l.
- Invitrogen Corporation
- Iron Mountain
- Itochu International, Inc.
- ITT Industries, Inc.
- J C Penney Inc.
- J.M. Huber Corporation
- Jack in the Box, Inc.
- Jacobs Engineering Group Inc.
- Jet Propulsion Laboratory
- John Hancock Mutual Life Insurance Company
- Jostens Inc.
- Kaiser Permanente
  - *Kaiser Foundation Health Plan, Inc.*
- Kanazawa Institute of Technology
- Katun Corporation
- Kellogg Company
- Kerr-McGee Corporation
- Kettering Medical Center Network
- KeySpan
- Koch Industries, Inc.
  - *Koch Chemical Technology Group, LLC*
  - *Koch Materials Company*
  - *Koch Supply & Trading LP*
  - *Koch Business Solutions*
- Kollsman, Inc.
- KPMG, LLP
- Kraton Polymers
- L.A. County Metropolitan Transportation Authority
- Lamson & Sessions
- LandAmerica Financial Group, Inc.
- Lifetime Healthcare Companies
- Limited Brands, Inc.
- Linamar Corporation
- Lockheed Martin Corporation
  - *Affiliated Computer Services Inc. (ACS)*
  - *Intergrated Systems and Solutions*
  - *Lockheed Martin Aeronautical Systems*
  - *Lockheed Martin Aircraft and Logistics Centers*
  - *Lockheed Martin Astronautics*
  - *Lockheed Martin Enterprise Information Systems*
  - *Lockheed Martin Management & Data Systems*
  - *Lockheed Martin Missiles & Fire Control*
  - *Lockheed Martin Missiles & Space*
  - *Lockheed Martin Mission Systems*
  - *Lockheed Martin NE&SS – Surface Systems*
  - *Lockheed Martin NE&SS Undersea Systems*
  - *Lockheed Martin NE&SS Radar Systems*
  - *Lockheed Martin Space Systems Company*
  - *Lockheed Martin, KAPL Inc.*
  - *Lockheed Martin - Technology Services Group*
  - *Lockheed Martin Technical Operations*
  - *Sandia National Laboratories*
- L'Oreal
- Los Angeles Unified School District
- Louisiana-Pacific Corporation
- LRN, The Legal Knowledge Company
- The Lubrizol Corporation
- Lucent Technologies Inc.
- Lyondell Chemical Company
- Macromedia Inc.
- Magellan Health Services, Inc.
- Management & Training Corporation
- Manufacturers Alliance/MAPI
- Manulife Financial
- Marathon Ashland Petroleum LLC
  - *Marathon Oil Company*
- Marriott International, Inc.
- Marsh & McLennan Companies, Inc.
  - *Marsh, Inc.*
- Maryland Assoc. of Nonprofit Organizations, Inc.
- Massachusetts Bay Transportation Authority
- MassMutual Life Insurance
  - *Oppenheimer Funds Inc.*
- MBNA America
- McDermott International, Inc.
  - *BWX Technologies, Inc.*
  - *J. Ray McDermott S.A.*
- McDonald's Corporation
- MCI
- MeadWestvaco
- Medica Health Plans
- Medtronic, Inc.
- Mellon Financial Corporation
- Memorial Health University Medical Center
- Merck & Company, Inc.
  - *Medco Health Solutions, Inc.*
- MetaMorphix, Inc.
- MetLife Auto and Home Insurance Company
  - *Metropolitan Life Insurance Company*
- Metropolitan Water District of Southern California
- Microsoft Corporation
- Millenium Pharmaceuticals, Inc.
- MindShare
- Mine Safety Appliances Company
- Mirant Corporation
- MITRE Corporation
- MoneyGram International
- Monsanto Company
- The MONY Group
- Morris Capital Corporation
- Morris Machine Co., Inc.
- Motorola, Inc.
  - *Freescale Semiconductor, Inc.*
- Mueller Group, Inc.
- National Association of Securities Dealers, Inc.



# Member Companies

EOA Member Company List as of February 1, 2005

- National Grid U.S.A. Service Company, Inc.
- National Institute of Arthritis & Musculoskeletal & Skin Diseases
- National Semiconductor Corporation
- Nationwide Insurance
- NCR Corporation
- Neighborcare, Inc.
- Nestle USA, Inc.
- NetJets
- The Network, Inc.
- Network Solutions LLC
- New Dimensions in Health Care
- New York City Conflicts of Interest Board
- New York Life Insurance Company
- New York Power Authority
- New York State Ethics Commission
- New York Stock Exchange, Inc.
- Nexen Inc.
- Nextel Communications
- NiSource Inc
- Nortel Networks
- North Carolina Baptist Hospital
- North Pacific Group, Inc.
- Northeast Utilities Systems
- Northrop Grumman Corporation
  - *Norden Systems*
  - *Northrop Grumman Corporation, Integrated Systems Sector*
  - *Northrop Grumman Mission Systems*
- Northrop Grumman Corporation, Electronic Sensors & Systems
- Novartis Corporation
- Novartis International AG
- Office of the Auditor General of Canada
- Oglebay Norton Company
- Oglivy & Mather
- Ohio Presbyterian Retirement Services
- The Ohio Casualty Insurance Company Group
- OhioHealth
- Olin Corporation
- Ontario Power Generation
- Oracle Corporation
- Orange & Rockland Utilities
- Organon Pharmaceuticals USA Inc.
- Owens Corning
- PacifiCare
- The Pepsi Bottling Group
- Peregrine Systems
- Perot Systems Corporation
- PETCO Animal Supplies, Inc.
- Pfizer Inc.
- PG&E Corporation
  - *Pacific Gas & Electric Company*
- Philip Morris, USA
- Philips Electronics North America Corporation
- Phillips Petroleum Co.
- Pinkerton's Inc.
  - *Global Compliance Services*
  - *Pinkerton Consulting & Investigations*
  - *Pinkerton Services Group*
- Pinnacle West Capital Corporation
- Pioneer Natural Resources Company
- Pitney Bowes, Inc.
- PMI Mortgage Insurance Company
- The PNC Financial Services Group
- Polyone Corporation
- PPG Industries, Inc.
- PPL
  - *Emel S.A.*
  - *Western Power Distribution*
- Praxair Inc.
- Premier, Inc.
- PricewaterhouseCoopers
- Principal Financial Group
- Procter & Gamble
- Professional Recruiters Inc.
- Progress Energy
- Provena Health
- Providence Health System
- Providian Financial
- Province Healthcare
- Prudential Financial
  - *Prudential Insurance Company*
- PSS World Medical, Inc.
- Public Service Company of New Mexico
- Public Service Electric & Gas Company
  - *PSEG Global LLC*
  - *PSEG Services Corporation*
- Public Works and Government Services Canada
- QUALCOMM Incorporated
- Quintiles Transnational Corp.
- Qwest - Risk Management
  - *Qwest*
  - *Qwest Services Corporation*
- RadioShack Corporation
- Raytheon Company
  - *Raytheon - Electronic Systems*
  - *ELCAN Optical Technologies - a Raytheon Company*
  - *Raytheon Aerospace Company*
  - *Raytheon Aircraft Company*
- *Raytheon Company – Integrated Defense Systems*
- *Raytheon Company – Space & Airborne Systems*
- *Raytheon Intelligence and Information Systems*
- *Raytheon Strategic Systems Division*
- *Raytheon Systems Company*
- *Raytheon Technical Services Company*
- Regence Blue Shield – Washington
  - *Regence BlueCross BlueShield of Oregon*
  - *Regence BlueCross BlueShield of Utah*
  - *Regence BlueShield of Idaho*
  - *The Regence Group*
- Reliant Energy
- Research Triangle Institute
- Reuters America Inc.
- Rinker Materials
- Rio Tinto plc
- Roche Diagnostics Corporation
- Rockwell Collins, Inc.
- Rolls-Royce Corporation
  - *Rolls-Royce North America Inc.*
- Royal Bank of Canada
- Royal Canadian Mounted Police
- Ruder Finn
- Ryder System, Inc.
- Safelite Group, Inc.
- Safety-Kleen
- Sankyo Pharma
- Sara Lee Corporation
- SCANA Corporation
- Schindler Elevator Corporation
- Schlumberger Limited
- Schwan Food Company
- Science Applications International Corporation (SAIC)
- Scientific - Atlantic, Inc.
- The Scotts Company
- Sears, Roebuck and Co.
- Securities Industry Association
- Sempra Energy
- Sequa Corporation
- The ServiceMaster Company
- SGS Societe Generale de Surveillance Holding SA
- Shaw Environmental & Infrastructure, Inc.
- Shaw Industries Group, Inc.
- Shell Oil Company
- Shiseido Company, Limited
  - *Shiseido International Corporation*
- Siemens Energy & Automation, Inc.

# Member Companies

EOA Member Company List as of February 1, 2005

- Sierra Pacific Power Company
- Smiths Aerospace
- Solectron Corporation
- Sony Electronics, Inc.
- Sotheby's Holding, Inc.
- Southern Company
  - Alabama Power
  - Georgia Power Company
  - Gulf Power Company
  - Savannah Electric
  - Washington Energy & Environment/Defense
  - Westinghouse Savannah River Company
- South Texas College of Law
- SPARTA, Inc.
- Sprint Corporation
- Standard Insurance Company
- Staples, Inc.
- Starbucks Coffee Company
- State Bar of California
- State Farm Insurance Companies
- State Street Corporation
- Statoil ASA
- Stephens, Inc.
- Stewart & Stevenson Services, Inc.
- St. Alexius Medical Center
- St. Paul Travelers
- Structure Tone Inc.
- Sulzer US Holding Inc.
- Sun Microsystems, Inc.
- SUPERVALU, Inc.
- SunGard Data Systems, Inc.
- Sunrise Medical Inc.
- TAP Pharmaceutical Products Inc.
- TATA Quality Management Services - Division of Tata Sons Ltd.
- Tech Data Corporation
- TECO Energy, Inc.
- Teledyne Electronic Technologies
- Teletch Holdings, Inc.
- Temple-Inland, Inc.
- Tenet Healthcare Corporation
- Texas Health Resources
- Texas Instruments, Inc.
- Textron, Inc.
  - Textron Systems
  - Bell Aerospace Services
- Bell Helicopter Textron, Inc.
- Vought Aircraft Industries, Inc.
- Thales, Inc.
- Time Warner Telecom
- Trataros Construction, Inc.
- Treasury Board of Canada, Secretariat
- Trinity Health
- Truman Medical Centers, Inc.
- TRW Inc.
  - TRW Aeronautical Systems Group
  - TRW Space & Electronics
  - TRW Systems
- TXU
- Tyco International Ltd.
- Tyson Foods, Inc.
- U.S. Agency for International Development
- UIL Holdings Corporation
- Underwriters Laboratories Inc.
- Unilever plc/Unilever NV
- Union Pacific Railroad
- Unisys Corporation
- United Airlines
- United Industrial Corporation
- United Parcel Service
- United Space Alliance
- United States Department of Housing & Urban Development
- United States Enrichment Corporation
- United Technologies Corporation
  - UTC - Carrier Corporation
  - UTC - Hamilton Sundstrand
  - UTC - Otis Elevator Company
  - UTC - Pratt & Whitney
  - UTC- Pratt & Whitney Canada, Inc.
  - UTC - Pratt & Whitney Space Propulsion
  - UTC - Sikorsky Aircraft
  - UTC - UTC Fuel Cells
- University of Illinois
- UNOVA, Inc.
- UnumProvident Corporation
- URS Corporation
- USAA
- Vericept
- Verizon Communications
  - Verizon Wireless
- Veterans Health Administration
- Viad Corporation
- Exhibitgroup/Giltspur
- GES Exposition Services, Inc.
- Glacier Park, Inc.
- Travelers Express Company, Inc.
- Vinnell Corporation
- Virginia Commonwealth University Audit & Management Services
- Vivendi Environnement/USFilter
  - Vivendi Universal
  - Vivendi Universal Net USA Group, Inc.
  - Volvo Commercial Finance LLC The Americas
- Wachovia Corporation
- Wacker Chemical Corporation
- Walker Information
- Wal-Mart Stores, Inc.
- The Walt Disney Company
- Washington Gas
- Washington Group International, Inc.
- Waste Management, Inc.
- Well Point Health Networks
- Wellmark Blue Cross Blue Shield of Iowa
- Wendy's International, Inc.
- West Pharmaceutical Services, Inc.
- Weyerhaeuser Company
- Williams
- WiTel Communications Group, Inc.
- Winn-Dixie, Inc.
- Wisconsin Energy Corporation
- Wisconsin Physicians Service
- Worker's Compensation Board Canada
- The World Bank Group
- Wyeth
- Wyse Technology
- Xcel Energy, Inc.
- Xerox Corporation
- XO Communications, Inc.
- Yamanouchi Pharma America
- Yazaki North America, Inc.
- YMCA of Frederick County
- Zachry Construction Group
- Zurich Financial Services
  - Zurich North America