MEMORANDUM

RE: Representation of Corporate Clients: a Problem and a Solution

Seven years ago I became engaged with corporate governance concerns at the outset of the Enron debacle. It was reassuring to me to witness the substantial changes that emerged in the forms of the Sarbanes-Oxley Act, the ABA adoption of Guidelines for Corporate Responsibility, revisions to the Model Rules of Professional Conduct with respect to representation of organizations and correction and disclosure of wrongdoing, revised listing standards by the major stock exchanges, separation of auditing from consulting, new SEC rules and, most importantly, a sea change in attitudes about the duties of independent directors and an end to their subordination to senior management. Important reforms to assure increased integrity and objectivity in governance included new policies for (1) an Audit Committee composed entirely of independent directors to engage the outside auditor (instead of leaving that decision to the CFO or CEO), (2) a Compensation Committee of independent directors to engage the outside consultants on executive compensation and benefits (instead of leaving that decision to the VP of HR or CEO), (3) independent directors to meet separately in executive sessions and (4) independent directors to have discretion to engage their own counsel and other advisors.

In retrospect, those of us working on structural reforms in 2002-2003 made an error of omission in the changes that were introduced. At that time we focused on the top of an organization. Revisions were mandated for the relationships among all the principal actors in corporate governance except those between house counsel, on the one hand, and the corporate entity, directors and management. The allocations of responsibility for executives, independent directors, auditors, compensation consultants, special committees and their advisors were reformed and materially altered, but the existing roles of inside and outside counsel were left in place with slightly more clarity. In doing so, the prevailing sentiment was that the corporate legal function had not exhibited the major governance flaws revealed by the contemporary corporate scandals; what was needed was believed to be no more than a renewed emphasis on lawyer duties to the entity.

I and others frankly underestimated the consequences in the forthcoming era of leaving the corporate counsel function unaltered. More aggressive law enforcement and fraud litigation, and greatly increased scrutiny of the actions of companies and their officials, effected a sea change of impact on corporations and their personnel in the subsequent years. House counsel had been left in positions of inherent conflict between their personal loyalties and their institutional duties. We simply didn't appreciate the dynamics of a new environment of public cynicism about corporate behavior and the extent to which traditional deference to internal

Les.Jacobs@thompsonhine.com Phone 216.566.5675 Fax 216.566.5800 dlw 11450683.2

governance and business judgment was rapidly being replaced by a skeptical zero tolerance psychology.

I believe it is now time to re-examine corporate governance, and this time it should strike much closer to home. The issue is how to provide adequate legal representation for corporate managers and directors, with sufficient protection for their personal interests, so that they can function within the business without either becoming paranoid or naively compromising their own welfare. The key questions are (1) whether the current prevailing structural and functional relationships among corporate boards, management, house counsel and outside counsel are in the best interests of any of them and (2) whether the *status quo* is even viable in light of developments in government fraud proceedings, criminal enforcement and expanded shareholder and public demands for transparency, disclosure and punishment.

While these questions have long been conceptually important, crises and conflicts were relatively rare in previous eras; when they arose, the conflicts seemed manageable, and the consequences were seldom severe. Revisions of legal ethics, government enforcement practices and the growing use of investigations and "voluntary" corporate disclosure over the last five years now make these questions of great legal and public relations delicacy unavoidable. As more corporate matters are pursued criminally, and as penalties have escalated, the advice given to corporations and their strategies for controlling their institutional exposure have changed significantly. Few of these incidents are anticipated during the course of routine business, but that is usually where and how they originate. Companies and their personnel are surprised when they are confronted with a new matter, and they struggle to deal with the intense hostility they encounter. Corporations and their managers, which routinely stood shoulder-to-shoulder in defending or resolving legal challenges, have begun to diverge with surprising frequency.

Almost all of those who should be ahead of the curve on this subject have been ignoring it. We tend to address symptoms and details on a case-by-case basis without taking the time to consider whether corporations and their officials are properly prepared. The familiar pattern of representation that has been accepted and accommodated during the decades that corporate law departments emerged and evolved has become highly problematic, but it is being treated like the emperor's new clothes. I believe it is time for serious thought about reform and realignment of the corporation's representation, and it is important that the discussion come into the open.

We have arrived at today's norm almost accidentally and, to a large extent, without much careful consideration of alternative models. It is now customary for house counsel to occupy the fulcrum of corporate representation, acting as legal traffic cops. They advise the board and its committees, including those composed entirely of independent directors, advise management and key employees, engage and direct outside counsel, and generally control the legal decisions and flow of information. Since outside lawyers for a corporation (and even lawyers for executives or a Board committee) often treat the General Counsel as their *de facto* client, few have been willing to challenge the wisdom of this structure. That hesitation obviously inhibits dialogue and, I suggest, clear thinking.

The role of house counsel today is officially representation of the entity but *not* any of the entity's constituents. There was a time when that distinction was relatively benign, along the lines of "I'm here to help you on the job, not to write your will or get you a divorce; you'll need your own lawyer for that." Today, the distinction is more precise, i.e. "I'm here to assist with transactions and advice on compliance, and to protect the company, not to get you out of trouble." Yet, daily habits, personal relationships and economic incentives are not aligned with this theory, and the implications of house counsel's ultimate duty are often not appreciated until irreversible harm has been done. Unfortunately, each of the individuals who routinely looks to house counsel for advice and assistance is dealing with a lawyer who represents a different client than the individual. Except and until there has been a recognition that a director or manager (or a group of either) requires representation on a specific matter, house counsel is working with unrepresented individuals on behalf of the corporation for which those individuals have business discretion and fiduciary duties. While house counsel is working with them, presumably to help advance their business objectives and directives, they are also under scrutiny by house counsel who is expected to be alert to their violations of law and breaches of fiduciary duties and to recommend or take whatever action is necessary to correct those deviations.

There are two problems with this arrangement. The fundamental problem is that an executive or director has no personal attorney-client relationship with house counsel. The practical problem is that house counsel are subordinate in every aspect of their employment - - hiring, continuation, compensation, budget, staffing, office and facilities, even parking spaces - - to those executives and directors who are not clients. To exacerbate these problems, house counsel are trained to develop and exhibit a teamwork attitude in their daily interactions with these non-clients, and the non-clients are trained to consult and rely upon house counsel. It all creates an artificial atmosphere of lawyers reporting to management and the group engaged in a collective enterprise with everyone responsible for each other's welfare. Lawyers act as if they work for management, but they are obligated to have entity loyalty.

You may well ask why this matters. Lots of people have ambiguous and awkward positions in their work. One view I've heard is that the job of house counsel may be legally challenging and politically precarious, but the attractions of the position are obviously sufficient to produce an abundance of candidates. This perspective looks at the issue from the house counsel's viewpoint: if a corporation's lawyer can deal with the emotional heat and intellectual confusion, why should it be anyone else's concern? Let me suggest that is the wrong end of the telescope.

The more legitimate concern is for those who must work with house counsel, namely management and directors. They face a genuine predicament because they depend upon house counsel for legal advice but have none of the rights and protections that clients routinely are accorded when dealing with their own counsel. Laymen have had it drummed into them that they must be candid with their lawyers and physicians in order to get worthwhile service. It is becoming increasingly clear that, instead of assuming they're dealing with a trustworthy confidant, management and directors should be cautious, if not wary, in their communications with house counsel as that role is currently defined. Let's examine the background.

Rule 1.13 of the Ohio Rules of Professional Conduct makes the client distinction crystal clear: "A lawyer employed by an organization represents the organization…[and] owes allegiance to the organization and not to any constituent or other person connected with the organization. The constituents … include … officers, directors, trustees, and employees." House counsel say they know this, but they do not tend to emphasize it to corporate constituents for fear of discouraging consultation. While Rule 4.3 provides that, when a lawyer "knows or reasonably should know" that an unrepresented person, such as a corporate constituent, "misunderstands the lawyer's role in the matter, the lawyer shall make reasonable efforts to correct the misunderstanding," that directive doesn't adequately address the deliberate sense of comfort and collegiality fostered within a corporation. The executive or director may not "misunderstand" house counsel's role, but the individual's understanding is usually latent and is certainly not alerted with regularity.

House counsel are not eager to issue corporate Miranda warnings in their contacts with constituents for fear of being disabled and separated from what they consider essential sources of information. If they candidly and clearly told every constituent to deal with them as potential adversaries, collaboration would halt. Many house counsel choose to emphasize - - perhaps correctly as a technical matter - - that an officer or director of the corporation has a fiduciary duty of candor. The idea is that you're supposed to be open with me and share your concerns and questions.

An exception arises under Rule 1.13(d) only after house counsel "knows or reasonably should know" that the individual's interests and those of the company "are adverse." Many house counsel are particularly reluctant to acknowledge adversity and carefully avoid anticipating it. At the point where there should be knowledge, house counsel must consider the executive or director as an unrepresented person with the resulting limitations on further consultation. That recognition frequently isn't reached, however, until the individual has already consulted with house counsel or responded to inquiries about a delicate issue, for a house counsel may not truly know of an adverse interest until he's first been informed of the basis for one. At that point, the proverbial cat is already out of the bag, at least as far as the individual is concerned.

Once the house counsel has learned of almost any compromising conduct by the individual, the lawyer "knows or reasonably should know" that the individual's interests "have a reasonable possibility of being in conflict with the interests of the client" corporation, and Rule 4.3 prohibits house counsel from thereafter giving legal advice to the individual "other than the advice to secure counsel." Fortunately, most corporations have indemnification provisions to advance the individual's expenses for personal counsel in this circumstance, and most corporations have D&O insurance to be reimbursed for those advances.

What is wrong with that? When an individual obviously needs a separate lawyer, he gets one. What's wrong is the timing - - when the need is obvious and when personal counsel is provided - - and it has serious consequences. A few examples with which I have dealt in real life can illustrate the ways a constituent has exposed himself to house counsel before either realizes there's a hazard.

- First, a marketing executive has a company lawyer who regularly works on the division's commercial agreements. The executive complains to the house counsel that a major supplier of key raw material, who also competes for sales of finished products, has begun imposing a price squeeze by raising raw material prices on a formula in their long-term requirements contract without raising its own finished goods prices, thereby placing the company in a position of either losing market share by passing on its higher costs or reducing its margin. The executive wants the law department to find a ground to terminate the contract unless the supplier raises its finished goods prices. He explains this is a contingency plan; he's not sure he can replace the supplier in the near term, but he needs a viable threat to get the supplier to act reasonably. This year the supplier seems more reluctant than it has in the past to maintain the spread between the two prices, and he has warned his counterpart there will be consequences. Naturally, he points out, he hopes they will again increase finished goods prices so there will be an "even playing field," and incidentally the executive's bonus will reflect that he's hit the target margin. House counsel now realizes that the executive has arguably been participating in a price-fixing conspiracy and is proposing to perpetuate it.

- Second, the CEO asks the General Counsel to backdate option grants for several key executives to utilize a lower strike price so that the people reporting to the

CEO will not have their options under water. When the General Counsel objects, the CEO replies “look, this isn’t for me but for ten other people the company can’t afford to lose, and they certainly expect us to protect their compensation the same way I did in the last recession. It’s better for the company than paying cash bonuses.”

- Third, the Chairman of the Board’s Compensation Committee asks the company lawyer who serves as corporate Secretary to prepare minutes reflecting approvals of executive benefits at a prior meeting at the beginning of the fiscal year. When the lawyer asks for copies of the resolutions, the director says “We don’t have a very formal process. I’ve work it out over the course of the year with the CEO, then we routinely clean up the records to be sure we’ve got all the ‘i’s dotted and ‘t’s crossed before the auditors need this stuff. The benefits are always reasonable. I just got a report from our consultant on what our benchmark companies have been doing this year. We sure don't want to lag a year behind them."

- Fourth, the company receives a grand jury subpoena, or is searched by the FBI pursuant to a warrant, for documents relating to its bids to and contracts with a government hospital and its entertainment of officials of the hospital. The General Counsel interviews each executive who worked on a large project for the hospital. The General Manager of the division explains that he routinely invited the hospital administrator to golf events with other good private industry customers, and at one of those events he arranged for the hospital administrator to win a drawing for a set of golf clubs. He says “at his salary, he’s never been able to afford decent clubs, and I wanted him to feel comfortable playing with our other clients’ executives.” The General Manager points out that one of the responsibilities in his job description is “promoting good relationships” with major customers and business prospects, and he has been commended for doing that well. “The company has become the favored bidder for hospital work and is now given a second look after initial bidding. It’s good for our business, and the hospital gets a reliable vendor.”

- Fifth, the SEC is conducting an investigation of the company’s financial reporting. A house counsel interviews the CFO who denies any knowledge of the SEC’s question whether sales have been booked at the end of a quarter when the sales agreements were not executed until the next week. After reporting the denial to an SEC investigator, the lawyer discovers an email where the CFO had admonished a sales executive for not properly handling these contracts. When

> confronted, the CFO says he thought that was long ago and didn't recur in the quarters he was being asked about. The practice should have been corrected, and even if it happened more recently and might affect quarterly data, it shouldn't have a material effect on the annual report. But more importantly, he says, "it would be harmful to the company and to a good sales team to make a public disclosure and restate quarterly earnings."

You get the idea. This is not embezzlement, theft of trade secrets or demands for sexual favors from subordinates. In none of the examples was the individual consciously cheating the company. In most cases, people are making mistakes in what they naively believe are both acceptable practices and in the best interests of the company. In each case except the last, the individual expected the lawyer to be helping him. In the last, he didn't have confidence that the lawyer was going to protect the company and its personnel adequately. In all cases, the individual hadn't even considered that he was facing personal legal risk, and the house counsel didn't realize the individual had personal exposure until the individual had already communicated with the company lawyer. In all cases, the house counsel has an obligation under Rule 1.13 to proceed "in the best interest of the organization" without regard to the impact on the individual, including reference "up the ladder" to higher authority within the corporation, e.g., for the first case at least to the CEO, for the second at least to an appropriate Board committee, for the third to the Board itself, and for the fourth to a Vice President of Sales. The fifth case probably obligates a report not only to the CEO and the Audit Committee but also out of the company to the SEC. In every case, there are possible severe adverse consequences for the individual, both within the corporation and with government criminal enforcement. In all cases, the corporation and the individual have the "reasonable possibility" of conflicting interests. More on that comes below.

Some of you may look at one or more of the examples and think "I don't see the problem;" fair enough - - that's just what the individual constituents thought. But you and they are wrong. Others, whether more familiar with criminal or securities practice or simply more inclined to be harsh, may well say that each example reveals a corporate constituent who deserves detection and punishment. Either way, you may prefer to assume that these examples are atypical or infrequent. Remember these are just a few illustrations. I've got hundreds more. I believe they are representative of a broader issue, namely that in today's business environment there are numerous ways for well-intentioned people to stumble. When they do, they expect the lawyer who has been provided to advise them, and who they have been trained to consult, will be helpful. If they were discussing these issues with their own lawyers, they should be able to get help. Indeed, in some instances the help may be advice to refrain from discussion with house counsel.

Unfortunately, house counsel often can't be helpful to the individual. Quite often, at the end of a careful process, house counsel will conclude that the individual's interests must be sacrificed to obtain the best result for the corporation. This is the inherent risk for the individual, and an opportunity for the corporation, that arises from corporate constituents working in false comfort with the company's internal lawyers. If the occasions and circumstances for divergent interests were predictable, perhaps the individual jeopardy could be circumvented. But by definition, these issues arise from routine business at unpredictable times and in surprising ways. There are far more incidents than we know. The media and legal gossip sheets highlight the big cases; they are the tip of the iceberg.

How does the executive or director get compromised, beyond internal consequences within the corporation? This is where it gets interesting and alarming. None of the corporate constituents has a privilege for anything communicated to house counsel; the privilege belongs to the corporation, which can waive it without the individual's consent and without even consulting or informing him. Similarly, Rule 1.6 - - imposing an ethical obligation of confidentiality on house counsel - - allows disclosure of the information with the informed consent of the corporation with no regard for the individual's interests or preferences. Why would the corporation choose to waive or consent? The ability to waive and to disclose has become valuable corporate currency; it is spent to purchase something of value to its owner, the corporation. House counsel will advise the CEO, or the Board or a special committee of the Board, that the corporation has much to gain. In some cases, like the fifth one above, in the absence of official authorization, Rule 4.1 will nonetheless require the lawyer to disclose that "a false statement of material fact or law [was made] to a third person," and a reluctant company will have forfeited an opportunity to obtain a benefit from the lawyer's unavoidable disclosure.

Believe me, the easiest choice is for the corporation to be "proactive." The psychology of decision-making is for house counsel, senior management or the Board to develop comfort for the corporation maximizing its entity interests by concluding that the individual caused or contributed to the predicament and, therefore, should not expect the corporation to risk any greater penalty than necessary. The individual becomes expendable. We have seen numerous examples where even the CEO or Chairman is expendable. The ultimate irony is that, increasingly, individuals are being abandoned by their companies just when individual penalties have become draconian: most criminal charges against corporate fiduciaries expose them to multiple counts with statutory sentences of 10 to 20 years per count, along with asset forfeitures, "clawback," restitution, fines and preclusion from other public company positions.

How does the corporation gain from placing its own constituents in clear peril? Count the ways: (1) avoiding a criminal charge through prosecutorial discretion; (2) obtaining immunity; (3) obtaining leniency with a reduced penalty; (4) negotiating a non-prosecution agreement; (5) entering into a deferred prosecution agreement; (6) a plea bargain for reduced counts (almost all commercial crimes also implicate mail fraud and wire fraud, and supplemental counts for false statements, obstruction, money laundering and loss of honest services are common); (7) obtaining a reduced fine under the Sentencing Guidelines for cooperation and acceptance of responsibility; (8) avoiding debarment for future government contracts or government-funded work; (9) detrebling for antitrust civil damages; or (10) negotiating a civil settlement with the SEC or other agency. All but the SEC benefit are relevant for both public and privately-held corporations, as well as partnerships and not-for-profit entities. Since corporate criminal liability in many instances allows an automatic finding of a violation in follow-on private litigation, and a government trial effectively delivers evidence wholesale to private plaintiffs, a favorable early disposition of the company's criminal and agency exposure is a material aid for defense of the inevitable civil cases, including shareholder derivative actions, shareholder class actions and third-party claims by direct and indirect customers, vendors and competitors. Moreover, companies will often have the opportunity to trade on the fates of their multiple constituents; through cooperation and negotiation, they can avoid charges against some individuals while agreeing to "carve out" others who will remain exposed to personal prosecution. Once the alternatives are presented to an unimplicated CEO or Board, and house counsel or special counsel has provided a reminder of the fiduciary duties they owe to the corporation to protect its interests, there is today seldom a case where the company will choose to forego an available gain.

So what happens? Early self-reporting to the government enforcement authorities, cooperation with an investigation, affirmative acceptance of responsibility, and an effective program to prevent and detect violations of law are all part of the traditional corporate game plan to obtain the most favorable treatment. These factors affect the charging decisions as well as sentencing. Current Attorney General Holder made that quite explicit in his famous memorandum during his prior service at the Department of Justice; although DOJ no longer demands waiver of attorney-client privilege, it is still permitted to reward such cooperation. It takes little imagination to realize that this package of typical corporate tactics promotes adoption of a corporate posture that the formerly admired but now culpable individual was, in retrospect, really a rogue, violated company policy, and evaded reasonable processes to prevent and detect his activity, and of course the corporation is waiving its attorney-client privilege to facilitate full disclosure of the evidence known to it as part of its self-reporting and to demonstrate its extensive cooperation. By the way, since an "effective program" is defined by the Sentencing Guidelines Manual to preclude "within the substantial authority personnel of the organization any individual whom…has engaged in illegal activities," the constituent will have been isolated, demoted or terminated from the company. Reliance on house counsel can be hazardous to the welfare of a corporate executive or director. Careers and lives are easily destroyed.

The job of house counsel to sacrifice corporate constituents - - so as to advance the corporation's entity interests by gaining favorable treatment - - is just one facet of the employed lawyer phenomenon. Others are equally awkward. For example, if confronted by a lawyer or agent representing a government agency during an investigation, a house counsel who knows a corporate constituent is in jeopardy will not be able to assert a 5th Amendment objection on behalf of the individual (and, of course, the corporation has no such constitutional protection for itself) or otherwise to intervene to help the individual avoid a false statement or obstruction crime or simply to refuse to answer questions. Although the constituent is an unrepresented person, and Rule 4.2 would normally prohibit communication with a constituent of the corporation on anything that "may be imputed to the organization for purposes of civil or criminal liability," there is an exception for a government investigation.

Much more ominous, however, is an internal investigation undertaken by house counsel. That is usually counter-intuitive. Many executives will have some awareness that they are on treacherous ground when a government lawyer or agent seeks to interrogate them. They are much more likely to believe that an internal investigation is less perilous. Remember that there is no need for house counsel to provide any warning until he first learns of an individual's conduct which can place him and the corporation on different paths. Naturally, a house counsel, desiring to assemble the facts to evaluate his corporation's exposure, may be reluctant to state in advance of questioning a constituent that anything said will be used for corporate discipline and may be provided to the government for prosecution of the constituent. In many instances it won't even occur to the house counsel that there's an issue until he's directly confronted by it. Thus, the individual may conclude that an internal investigation is less important.

In reality, the internal investigation of a culpable executive gives him three poor choices: (1) a refusal to participate, which will be viewed as insubordination, (2) an admission of a violation of law, which places his career in jeopardy and will likely be disclosed to the government, or (3) a false denial. He may well think the third choice is the best since it preserves a chance that the matter will be abandoned without discovery and, after all, there's no penalty for lying to a company lawyer. But that's incorrect. Recalling that house counsel is often spurred to action by a government inquiry, the world has dramatically changed. Several cases since 2002 have led to convictions or guilty pleas for obstruction when misstatements or omissions were given to corporate investigators during the pendency of a government investigation.

What about an internal investigation before a government inquiry has begun? Two cases last year have dramatically shifted prior understandings. Providing false information in an internal investigation on a matter "within the jurisdiction" of a federal agency but not yet being pursued resulted in charges (one conviction and one guilty plea) of violating a new obstruction statute enacted as part of the Sarbanes-Oxley Act. The second case, in December 2008, was based on a false statement by a Vice President of Human Resources to a house counsel about a historical practice of stock option backdating. There was no pending or expected federal investigation, merely an internal request by the head of the audit committee to look into the matter. It became a federal crime for an executive to head off the company's in-house investigation before it could blossom into a SEC investigation or a DOJ criminal matter. The prosecution theory brought to the courtroom the presumption that a house counsel's examination of executive behavior is so predictably linked to eventual government enforcement that the house counsel will be viewed as a deputy of an enforcement authority. In other words, if house counsel had discovered the backdating, his evaluation of the benefits of self-reporting would have led to a government investigation; so misleading house counsel was an obstruction of justice. There can be no doubt that house counsel is not there to help management or directors who have misstepped. Indeed, the government asserts that house counsel are there to serve managers up for punishment.

Is this state of affairs good? I don't think so. In fact I view it as a professional embarrassment, not because all corporate constituents are blameless, but because we aren't providing effective legal services at the point they are needed. Is it unavoidable? No. What is the solution to this problem? It would not be wise or effective to encourage corporate personnel to avoid lawyers. In order to operate and govern an enterprise effectively, legal advice and assistance have become essential. Moreover, a lawyer is most valuable when he can be accessed conveniently and the lawyer is familiar with the business, the people, the policies and the most frequent problems encountered by the corporation and its industry. An institutional memory is also helpful.

The answer, I believe, is that a corporation's constituent needs and deserves a lawyer who can be trusted and who will guide the person, warn, help to comply, but if necessary, protect. The constituent deserves a confidant and defender. For management, the obvious choice should be the company's law department - - these are the people management hired and work with on a daily basis. For directors, there should be separate counsel; management's lawyers can hardly represent and counsel the directors on their oversight of management, executives' compliance with law and company policies, management's observance of fiduciary duties, and appropriate compensation and benefits, with any objectivity and without encountering conflicts of interest.

Separation of the lawyer functions requires a reconsideration of the presumption in the Rules of Professional Conduct that employed lawyers represent the entity and not the constituents. The threshold issue should be "employed for what purpose?" There is nothing to prevent an entity from providing and paying for counsel to individuals. The law department should have management as its clients. The independent directors should engage their own counsel. The corporation should fund both. Everyone could then communicate with his counsel in the total comfort of attorney-client privilege and confidentiality. No lawyer would be motivated or permitted to turn on the individual clients. Information could still be shared between the law department and counsel for the directors under a common interest agreement which preserves privileges but allows the relevant client to control disclosures or waivers of his own privileged communications. An individual can discuss his mistakes with a lawyer without fear that he's cooking his own goose. When a conflict of interest arises between executives or between directors, the standard rules on conflicts will apply to the law department or counsel to the directors. This would be a far better model than the dysfunctional and unreliable one with which we're now confronted.

Leslie W. Jacobs