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United States Sentencing Commission
One Columbus Circle NE
Suite 2-500, South Lobby
Washington, DC 20002-8002

Attention: Public Affairs

Re: Request for Comment on Possible Formation of an Ad Hoc Group on Organizational Sentencing Guidelines, 66 Fed. Reg. 48306 (September 11, 2001)

Dear Sir or Madam:

I am writing in response to the above-referenced Request for Comment to encourage the Sentencing Commission to form an ad hoc advisory group to review the organizational sentencing guidelines and to volunteer to serve as a member of such a group.

I have been involved in the development and implementation of corporate ethics and compliance programs for two companies: The Boeing Company and Lockheed Martin Corporation. Both companies were among the original signatories to the Defense Industry Initiative on Business Conduct and Ethics (DII), and thus already had strong self-governance programs at the time the guidelines were promulgated. Nonetheless, these companies and the other DII signatories had to reassess and fine-tune their programs in order to assure compliance with the standards set forth in the organizational sentencing guidelines.

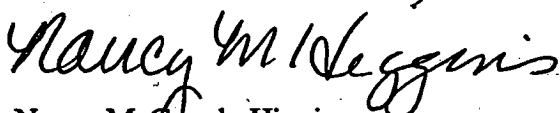
As an attorney in the Boeing law department when the draft guidelines were first published, it was my responsibility to lead a team to assess the Boeing Ethics and Business Conduct program to determine what changes would be needed to meet the due diligence requirements in the guidelines. This assessment project was a wonderful opportunity for the company to re-examine and improve its compliance processes. One of the outcomes of that project was the reorganization of the program to create a single company-wide Office of Ethics and Business Conduct. I left the law department to lead that organization.

In early 2001, I joined Lockheed Martin Corporation as Vice President of Ethics and Business Conduct, with responsibility for the company's Ethics and Business Conduct Program and related compliance activities. I have seen how the organizational sentencing guidelines also had a positive impact at Lockheed Martin. The due diligence requirements for an effective program to detect and prevent violations of the law, as set forth in the guidelines, provide a strong foundation for Lockheed Martin's state-of-the-art ethics and compliance program.

American business has now had 10 years of experience with the organizational guidelines and with corporate compliance programs designed to implement their requirements. These guidelines have had a profound impact on the way these companies do business. Although the DII signatory companies were already committed to formal compliance programs, the sentencing guidelines were the driving force in bringing these programs to the rest of corporate America.

Those of us who have helped organizations to develop programs with these guidelines in mind have had an opportunity to evaluate their strengths and weaknesses. I believe it is time to take a close look at the guidelines to see how they can be improved to be even more effective in preventing criminal behavior and raising the standards of ethical business conduct in the United States. I highly recommend the formation of an ad hoc advisory group to review the guidelines and recommend such improvements. I would also like to convey my availability to serve as a member of such a group.

Very truly yours,


Nancy McCready Higgins