

IBJ WHITEHALL · FINANCIAL GROUP

Keith T. Darcy *Executive Vice President*
IBJ WHITEHALL BANK & TRUST COMPANY



October 23, 2001

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

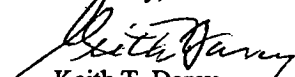
Dear Sir/Madam:

I am writing in response to the Federal Register Notice dated 9/19/01 (BAC2210-40/2211-01) regarding the possible formation of an ad hoc advisory group on organizational guidelines. Since its inception the Organizational Guidelines have generally stimulated an effective response from the business community. The formation and rapid development of the Ethics Officer Association, along with increased vigilance in all compliance areas, attest to the effectiveness of these guidelines.

Given that the Commission has received letters for proposed changes regarding Chapter Eight (Sentencing of Organizations), the creation of an ad hoc advisory group is a worthy recommendation. The formation of such a group would be consistent with the Commission's outreach to its various constituencies and its openness to new ideas. The membership of this group should consist of serious-minded legal, ethics and compliance professionals whose respect for the Organizational Guidelines is established. It should represent a cross-section of leaders from business, nonprofit and the academic communities.

I appreciate the opportunity to comment on this notice. For your information, I would welcome the opportunity to be of service to the Commission in this regard.

Sincerely,


Keith T. Darcy