

Wikis in Law Firms



- ❖ **Doug Cornelius**, Knowledge Management Attorney
Goodwin Procter LLP
- ❖ **Ayelette Robinson**, Practice Resources Attorney
Morrison & Foerster LLP
- ❖ **Michael Mills**, Director of Professional Services
Davis Polk & Wardwell



Good afternoon.
Introductions

Session Materials



- ❖ To show that we “eat our own dogfood,” the presentation materials, case studies and a wealth of information are available on a wiki the panelists set up for the presentation.

- ❖ <http://iltawikisinlawfirms.pbwiki.com/>
- ❖ Invite Key: ilta08

Since this is a session on wikis, we decided to use a wiki to help put the session together and to host information that you may find useful.

You are also free to access it and edit it.

ILTA Wikis in Law Firms | FrontPage

Search wiki:

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Welcome to the wiki page for Wikis in Law Firms

Knowledge Management Track at ILTA Conference 2008.
Monday, August 25 4:00 - 5:00

Panel Description:

Wikipedia has over 2,000,000 articles created and edited by users. Can you have a wikipedia for the knowledge inside your law firm? Wikis provide an easy to use platform for capturing content and facilitating collaboration. This session will discuss some of the technical, cultural and procedural issues you need to address in setting up wikis for your law firm.

In the true wiki spirit, the panel has established a wiki in connection with the session. Feel free to logon to the wiki, explore and edit: <https://iltawikisinlawfirms.pbwiki.com>
The invite key is: ilta08

Panelists:

Doug Cornelius, Knowledge Management Attorney at Goodwin Procter LLP
Michael Mills, Director of Professional Services at Davis Polk & Wardwell
Ayelette Robinson, Practice Resources Attorney at Morrison & Foerster LLP

[More about the Panelists](#)
[More About Wikis](#)
[Case Studies](#)

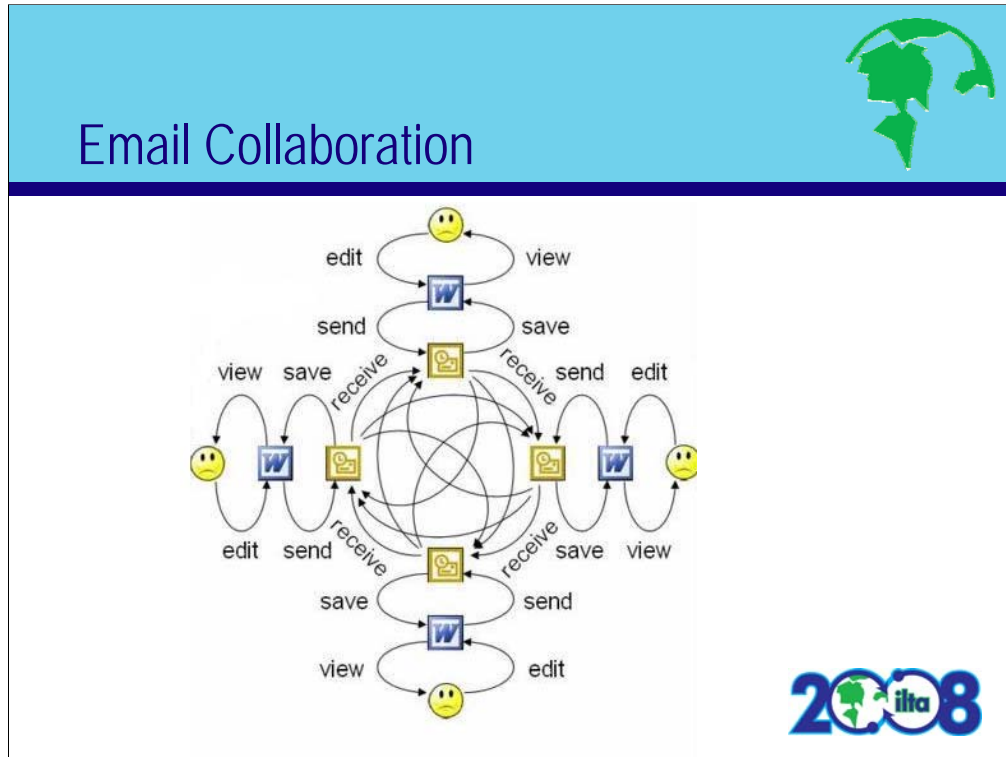
Recent Activity SideBar

- [FrontPage](#)
- [Panelists](#)
- [More About Wikis](#)
- [Case Studies](#)
- [Questions](#)

Full Access Link:
<http://iltawikisinlawfirms.pbwiki.com/?fullaccess>
[edit](#)

We think the best way to understand a wiki is to actually use one.

There is a page for questions. Feel free to edit the page and add your question. The panelists will add our answers onto the page.



But lets step back and look at why we are intrigued by wikis.

This is the problem.

We have been using email as a collaboration tool. And it is not very good at it. It is great for notifying you, but the information ends up being scattered. The sender and recipient end up with the information in different places. Each person involved has a different view of the information.

This email chain does nothing for the person who starts the next day at the firm.



Along came web 2.0. I and many other knowledge management professionals saw these as potentially great tools for knowledge management.

They seemed to be a great way to gather information and communicate.



The big name in 2.0 is wikipedia

Over 2.5 million articles, several times larger than Encyclopedia Britannica

Nobody gets paid to add or edit this content.

One of the best ways to understand a wiki is to see one in action.

The screenshot shows a Google search results page for the query "goodwin procter". The search bar at the top contains the text "goodwin procter" and a "Search" button. Below the search bar, the results are displayed. The first result is "Goodwin Procter LLP" with a description: "Goodwin Procter is one of the nation's leading law firms, with a team of 850 attorneys in offices in Boston, Los Angeles, New York, Palo Alto, San Diego, ...". Below this is a link to "www.goodwinprocter.com/" and a list of links: "People", "Publications", "Careers", "News Events", and "Contact Us". The second result is "Douglas Cornelius - Goodwin Procter LLP" with a description: "In addition to his real estate practice, Mr. Cornelius is a member of Goodwin Procter's Knowledge Management Department. In this role, he is responsible for ...". Below this is a link to "www.goodwinprocter.com/People/Cornelius%20-%20Douglas.aspx" and a list of links: "Cached", "Similar pages", and "Note this". The third result is "Goodwin Procter - Wikipedia, the free encyclopedia" with a description: "Goodwin Procter LLP is a prominent law firm based in the United States, consisting of 850 attorneys serving clients in Boston, Los Angeles, New York City, ...". Below this is a link to "en.wikipedia.org/wiki/Goodwin_Procter" and a list of links: "Cached", "Similar pages", and "Note this". The fourth result is "Goodwin Procter LLP - Goodwin Procter LLP Law Firm Profile ..." with a description: "Browse the Goodwin Procter LLP law firm overview by Martindale-Hubbell. The Goodwin Procter LLP law firm overview page contains articles peer review ratings ...". Below this is a link to "www.martindale.com/Goodwin-Procter-LLP/law-firm-291140.htm" and a list of links: "Cached", "Similar pages", and "Note this". The fifth result is "Goodwin Procter LLP - The Metropolitan Corporate Counsel" with a description: "The Editor interviews Elise Zoli, Chair of Goodwin Procter's Energy Practice Group and a Member of its Environmental Practice Group. ...". Below this is a link to "www.metrocorpccounsel.com/#/Goodwin-Procter-LLP/" and a list of links: "Cached", "Similar pages", and "Note this".

Search for goodwin procter

As an example, lets go to the wikipedia entry for goodwin procter



The screenshot shows a web browser window displaying the Wikipedia article for "Goodwin Procter". The browser's address bar shows the URL http://en.wikipedia.org/wiki/Goodwin_Procter. The page title is "Goodwin Procter" and the subtitle is "From Wikipedia, the free encyclopedia". A red arrow points to the "edit this page" link in the navigation bar. The article text describes the firm's history, including its founding in 1912 and its growth over time. A sidebar on the right provides additional information about the firm, such as its type, headquarters, and revenue.

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[article](#) [discussion](#) [edit this page](#) [history](#)

Goodwin Procter

From Wikipedia, the free encyclopedia

Goodwin Procter LLP is a prominent law firm based in the United States, consisting of 850 attorneys serving clients in Boston, Los Angeles, New York City, Silicon Valley, San Diego, San Francisco, and Washington, D.C.. The firm's core areas of practice are corporate, litigation and real estate, with specialized areas of focus that include financial services, private equity, leveraged finance, technology, REITs and real estate capital markets, intellectual property and products liability.

History

In 1912, lawyers and former Harvard classmates Robert Goodwin and Joseph Procter ran into each other on the street and – the story goes – decided to start their own law firm. On July 1, 1912, Goodwin & Procter opened its offices at 84 State Street in Boston, with the partners undertaking a general practice of law.

In 1913, with business booming, the first associate was hired by the firm. Harris H. Gilman – a Harvard Law School graduate – who signed on at \$15 a week.

A year later, Joe Procter was approached by his friend and former classmate Arthur Ballantine, who inquired whether Joe's previous offer to the firm still stood. It did, and two years after the firm's founding, the to-be name partner of New York-based Dewey Ballantine joined the firm. For four years it operated as Goodwin, Procter & Ballantine.

World War I began unfolding, and by 1916 the war was directly affecting the firm. Goodwin accepted a commission into the Massachusetts National Guard, and Arthur Ballantine was called up and asked to serve in the Bureau of Internal Revenue's Legal Department in Washington. By 1917, only Procter and two associates remained to handle business. Samuel Hoar V was one of two litigators hired to help out. Six months later he too was called up for service. It wouldn't be until 1919 that everyone would rejoin the firm. Soon after, Ballantine departed and Fred Field, a well-respected tax lawyer who was a friend of Procter's and a colleague of Ballantine's at the Revenue Bureau, signed on, and the firm was known as Goodwin, Procter, Field & Hoar.

In early 1929, Fred Field was appointed a justice of the Supreme Judicial Court of Massachusetts (and would later become its Chief Justice) and the firm was renamed Goodwin, Procter & Hoar – a name it would retain for the next 72 years.

In January 2005, 24 partners from struggling Boston-based law firm of Testa, Hurwitz & Thibault joined Goodwin Procter.^[1]

Goodwin Procter LLP

GOODWIN | PROCTER

Type Law firm

Founded Boston, United States (1912)

Headquarters Boston, MA

Key people Regina M. Pisa, Chairman
Managing Partner

Industry Legal services

Revenue ▲\$611.0 million USD (2012)

Website www.goodwinprocter.com

To edit the entry, you just click on edit this page.

http://en.wikipedia.org/w/index.php?title=Goodwin_Procter&action=edit

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article discussion **edit this page** history

Editing Goodwin Procter

From Wikipedia, the free encyclopedia

You are not currently logged in. Editing this way will cause your IP address to be recorded publicly in this page's edit history. If you create an account, you can conceal your IP address and be provided with many other benefits. Messages sent to your IP can be viewed on your talk page.

Please do not save test edits. If you want to experiment, please use the sandbox.

```

{{Infobox company |
  company_name      = Goodwin Procter LLP |
  company_logo     = [[Image:GOODWINPROCTER.gif]]|217px|Goodwin's brand logo}}
  company_type     = [[Law firm]]
  foundation       = [[Boston]], [[United States]] (1912) |
  location         = [[Boston, MA]]
  key_people       = [[Regina M. Pisa, Chairman and Managing Partner ]]
                  | industry = [[Legal services]] |
  revenue          = {{profit}}$611.0 million [[United States dollar|USD]] (2007) |
  num_attorneys    = 850+ (December 2007) |
  homepage         = [http://www.goodwinprocter.com/ www.goodwinprocter.com]
}}

'''Goodwin Procter [[LLP]]''' is a prominent [[law firm]] based in the [[United States]], consisting of 850 attorneys serving clients in [[Boston]], [[Los Angeles]], [[New York City]], [[Silicon Valley]], [[San Diego]], [[San Francisco]], and [[Washington, D.C.]]. The firm's core areas of practice are corporate, litigation and real estate, with specialized areas of focus that include financial services, private equity, leveraged finance, technology, REITs and real estate capital markets, intellectual property and products liability.

==History==
In [[1912]], lawyers and former Harvard classmates Robert Goodwin and Joseph Procter ran into each other on the street and - the story goes - decided to start their own law firm. On July 1, [[1912]] Goodwin & Procter opened its offices at 84 State Street in [[Boston]], with the partners undertaking a general practice of law.
```

Anyone can edit.

Do not need to register

You can also see a history of edits

The screenshot shows a web browser window displaying the Wikipedia page for the revision history of 'Goodwin Procter'. The browser's address bar shows the URL: http://en.wikipedia.org/w/index.php?title=Goodwin_Procter&action=history. The page title is 'Revision history of Goodwin Procter'. Below the title, there is a search bar for the history and a list of revisions. A red box highlights an orange RSS icon in the top right corner of the page. The list of revisions includes columns for version number, date, time, editor name, and byte size, with links for 'undo' and 'compare selected versions'.

Version	Date	Time	Editor	Byte Size	Actions
(cur) (last)	23:35	29 July 2008	66.181.94.5 (Talk)	(3,792 bytes)	(undo)
(cur) (last)	13:29	23 June 2008	Ram2032 (Talk contribs)	(3,792 bytes)	(undo)
(cur) (last)	06:58	14 June 2008	Eastlaw (Talk contribs)	m (3,773 bytes)	(Quick-adding category "Law firms established in 1 (using HotCat)) (undo)
(cur) (last)	06:58	14 June 2008	Eastlaw (Talk contribs)	m (3,730 bytes)	(Quick-adding category "Law firms based in Boston Massachusetts" (using HotCat)) (undo)
(cur) (last)	08:15	31 May 2008	Lamro (Talk contribs)	(3,676 bytes)	{{{Reflist}}) (undo)
(cur) (last)	14:55	2 April 2008	66.181.94.5 (Talk)	(3,221 bytes)	(undo)
(cur) (last)	19:47	30 March 2008	Dougcornelius (Talk contribs)	(3,215 bytes)	(undo)
(cur) (last)	19:44	30 March 2008	Dougcornelius (Talk contribs)	(3,210 bytes)	(→History) (undo)
(cur) (last)	20:55	22 February 2008	66.181.94.5 (Talk)	(3,190 bytes)	(→History) (undo)
(cur) (last)	20:54	22 February 2008	66.181.94.5 (Talk)	(3,303 bytes)	(→History) (undo)
(cur) (last)	20:50	22 February 2008	66.181.94.5 (Talk)	(1,338 bytes)	(undo)
(cur) (last)	16:19	29 November 2007	66.181.94.5 (Talk)	(1,326 bytes)	(undo)

and see who has been making edits and the edits they have made.

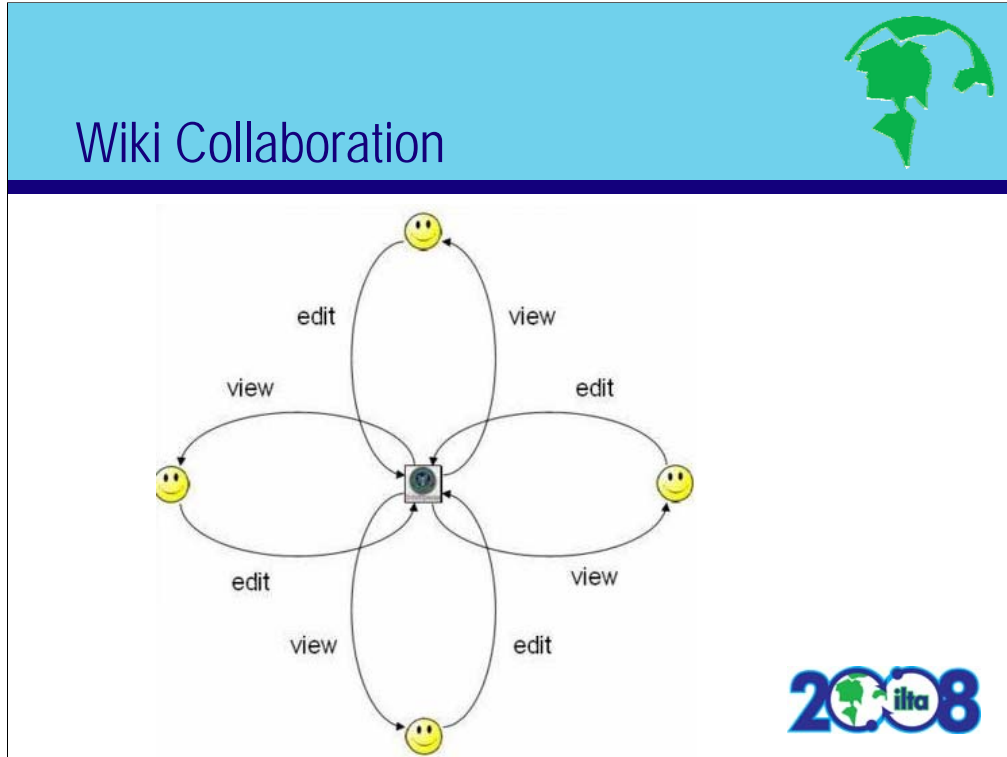
Up in the corner, you see this little orange icon.

You can subscribe to this wikipedia page and have a notification of the changes sent to you.



One key feature of wikis is that they send a notification when a change occurs. One method of notification is RSS. Many also provide for email alerts.

The distinction is that it is a notification of a change. The content lives in the wiki, not in your email.



Wikis simplify the collaboration process.

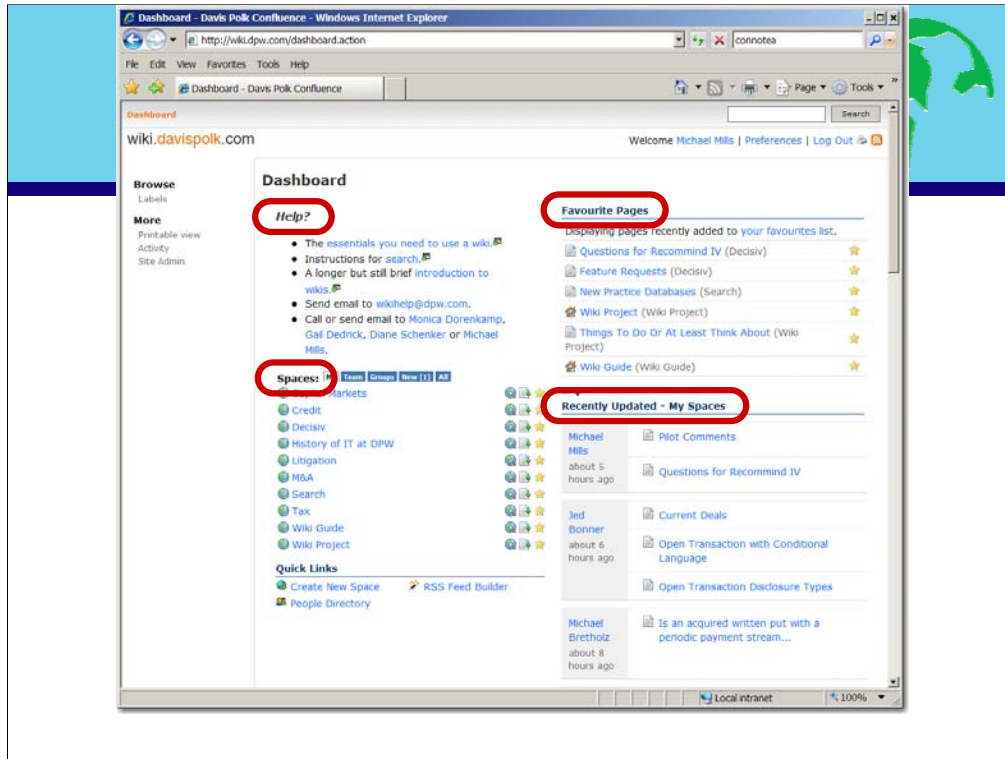
The content lives in one place

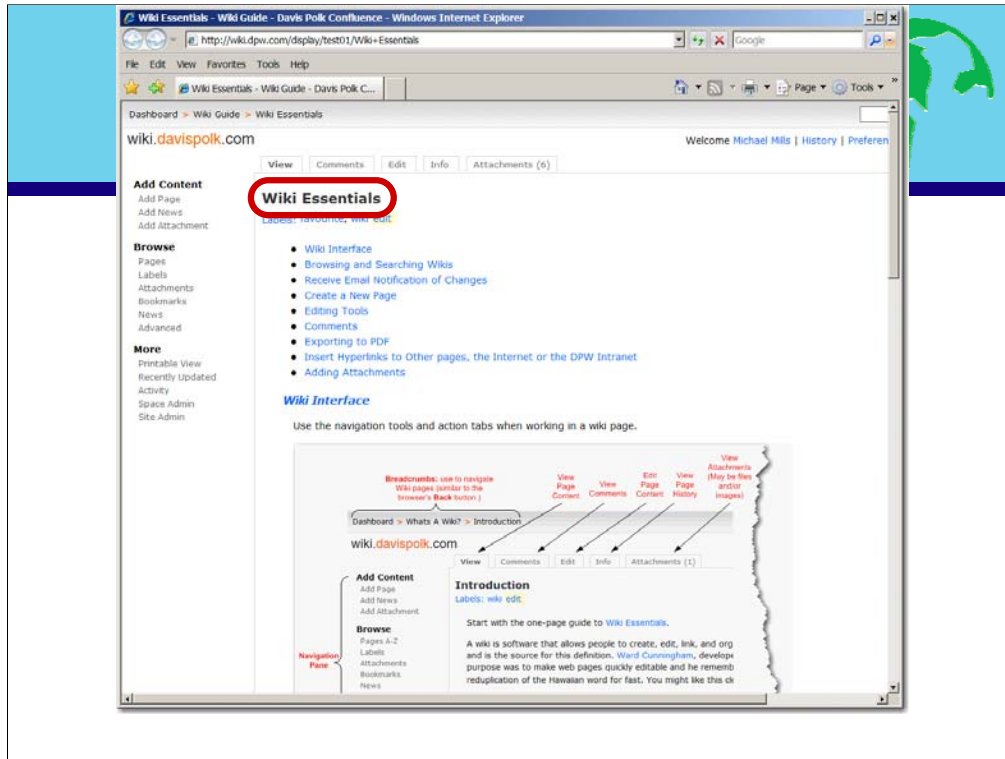
Wikis at Morrison & Foerster LLP



Wikis at Davis Polk & Wardwell







Dashboard
wiki.davispolk.com

Welcome Michael Mills | History | Preferences | Log Out

Browse
Labels

More
Printable view
Activity
Site Admin

Dashboard

Help?

- The essentials you need to use a wiki.
- Instructions for search.
- A longer but still brief introduction to wikis.
- Send email to wikihelp@dpw.com.
- Call or send email to Monica Dorenkamp, Gail Dedrick, Diane Schenker or Michael Mills.

Spaces:

06562-075 DB Shelf
08014-505 Credit Suisse Wiki
16940-091 Delta Wiki
47465-003 E-Discovery
47465-003 wiki wiki
92046-020-TRAINING
98407-952 markus' wiki on production
98417-253 Test
Asylum
Business Development
Capital Markets
CGO
Computer Support and Training
Credit
CS/T and WP Projects
The CS/T and WP Projects wiki
space will contain information about ongoing projects that require testing and feedback fr...
CS Shelf
Deals & Cases In The News
A source of News RSS feeds for the portal

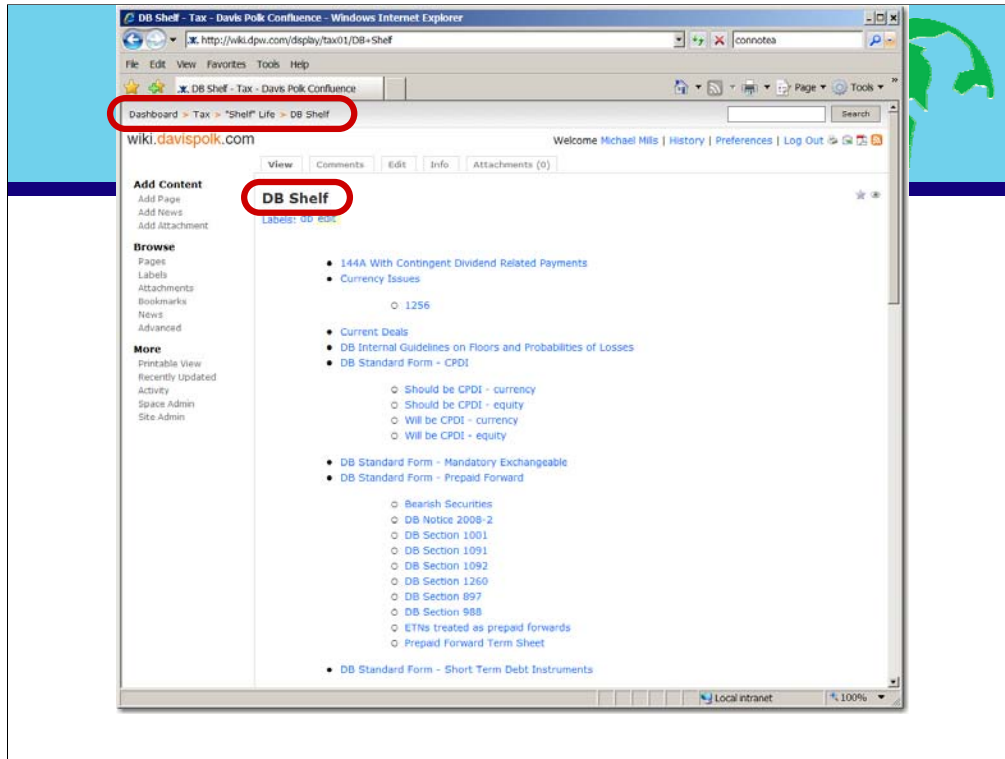
Favourite Pages

Displaying pages recently added to your favourites list.

- Questions for Reconnind IV (Decisiv)
- Feature Requests (Decisiv)
- New Practice Databases (Search)
- Wiki Project (Wiki Project)
- Things To Do Or At Least Think About (Wiki Project)
- Wiki Guide (Wiki Guide)

Recently Updated

- Roger L. Reid
5 minutes ago
Sybase 15 installation
- James R. Falk
11 minutes ago
Installation Documentation - Part 2
- Jeremy Barth
35 minutes ago
Email Policies
- Brad J. Conway
about an hour ago
Corrupted tables in Morgan Stanley Launch Sheets
08.20.08.corrupt.overview.1.JPG
9.08.762.DIAG.Auto-Callable.Launch.Sheet.modified.doc
8.08.722.XLF.Auto-



The screenshot shows a Windows Internet Explorer browser window displaying a Confluence page. The breadcrumb navigation at the top reads: Dashboard > Tax > "Shell" Life > DB Shelf > Current Deals. The page title is "Current Deals" and it is part of the "wiki.davispolk.com" space. The page content includes a sidebar with navigation options like "Add Content", "Browse", and "More". The main content area shows a table of "Assigned" deals with columns for Term Sheet #, Project Code, Product Name, Corporate, Launch Date, and Pricing Date. Several deal entries are marked as "NEW".

Term Sheet #	Project Code	Product Name	Corporate	Launch Date	Pricing Date
487B	364319	Performance Securities with Contingent Return Linked to the S&P 500 Index NEW	C Reyes, D Young	8/28/2008	9/30/2008
486B	364318	Performance Securities with Contingent Protection Linked to S&P 500 NEW	M Russo, D Young	8/28/2008	9/30/2008
485C	364320	M-Notes linked to S&P 500 Index NEW	D Fears, C Loney	8/28/2008	9/30/2008
120	364198	12% Trigger Note linked to the common stock of Royal Caribbean Cruises, LTD.	P Naebauer		8/20/2008
484J	364308	Capped BUYS linked to a Basket of Components NEW	M Joy, C Reyes	8/20/2008	8/26/2008
483AB	364202	Leveraged Upside Uncapped Liquid Alpha	M Joy, C Loney	8/15/2008	9/30/2008
480J	364078	BuyS Linked to S&P 100 Index	M Russo, D Young	8/12/2008	8/29/2008
477J	364058	BuyS linked to Basket of Components	M Joy, C Loney, C Reyes, D Young	8/11/2008	9/10/2008

The screenshot shows a Windows Internet Explorer browser window displaying a wiki page. The address bar shows the URL: <http://wiki.dpw.com/display/tax01/144A+With+Contingent+Dividend+Related+Payments>. The page title is "144A With Contingent Dividend Related Payments". The page content includes a question: "In the following scenario, how should the distributions be treated?" followed by a detailed paragraph explaining the scenario involving two 144A Mandatory Exchangeables and their dividend-related payments. Below the paragraph is an "Answer:" section with a detailed explanation of tax ownership and the implications of the distributions. The page was last modified on 13 June 2008, at 16:38 by Adam Riedel.

Dashboard > Tax > "Shelf" Life > DB Shelf > 144A With Contingent Dividend Related Payments

wiki.davispolk.com Welcome Michael Mills | History | Preferences | Log Out

View Comments Edit Info Attachments (0)

144A With Contingent Dividend Related Payments

Labels: (None) edit

In the following scenario, how should the distributions be treated?

There are two 144A Mandatory Exchangeables, each of which has a "dividend-related payment," in addition to the fixed coupon. In one, a holder receives extra distributions equal to any "special or extraordinary dividend" paid on the underlying stock. In the other, the holder receives extra distributions equal to any dividends above the company's current dividend (5 cents/quarter); further, if the company reduces its dividend, a holder's coupon is reduced by the amount by which the dividend paid is less than the current dividend.

Answer:

For there to be an argument that the amounts in question are dividend income (as opposed to "dividend equivalent amounts"), the owner of the security would have to have tax ownership of the underlying stock. The securities don't present a situation where the owner of the security has attributes that can be readily equated with tax ownership of the stock. Compare and contrast a "bad" equity swap, where a foreign counterparty sells stock to the bank, gets the total return on the stock, and as a matter of conduct (though not legal entitlement) can get the stock back, essentially at will, by requesting termination of the swap. In the latter case, it's possible that the IRS would argue, as a basis for imposing withholding tax, that the "long" foreign counterparty is the tax owner of the stock. Even in the latter case, the better way of framing the withholding argument would be that the transaction is equivalent to a stock lending transaction, in which case neither the DRD nor the 15% rate would be available. In the case of the securities in question, which aren't delta one (total return) trades, there doesn't seem to be any realistic chance for a US holder of the security to argue that it owns the underlying stock, and our disclosure shouldn't suggest that there's such a position to be taken.

[Add Comment](#)

This page was last modified on 13 June 2008, at 16:38 by Adam Riedel.

Done Local intranet 100%

Dashboard > Capital Markets > Search

wiki.davispolk.com Welcome Michael Mills | History | Preferences | Log Out

View Comments Edit Info Attachments (0)

Capital Markets Wiki Home

Labels: (None) edit

General Information

This is the home page for the Capital Markets Wiki.

Adding a New Page - If you are in a rush, it is ok to add a new page to the home page and leave it to others to categorize the page in the hierarchy.

Watching Pages - You can "watch" the Capital Markets wiki so that you're emailed when wiki pages are created or changed. To watch the space, click on the **Advanced** link under the **Browse** section on the left side of the wiki. Then select "Start Watching This Space". When you edit a page, if you want a notification email to go out to users watching the space, make sure to uncheck the "Minor Change" box.

Commenting - If you have a question about content on a page or a suggestion for how something can be worded or organized, you may want to add a comment. A comment is a note that is appended to the bottom of the wiki page. To add a comment, click the "Add comment" link at the bottom of the page.

Email Chains - If you send an email to capital markets lawyers and receive helpful information, please consider adding the email chain or summarizing the advice here.

See also the intranet materials for Capital Markets.

Topics

Click here for the Topics sign up sheet.

Capital Markets Wiki Home

- Rules and Regulations
- Transaction Execution

Help

- Wiki Essentials
- Instructions for search
- The Davis Polk Wiki Guide
- Send email to wikihelp@dpw.com
- Call Monica Dorenkamp, Gal Dedrick or Michael Mills

Add Comment

This page was last modified on 10 July 2008, at 09:25 by Monica Dorenkamp.

DP&W Home » Practice Resources » Practice Groups

Search in Capital Markets
ADVANCED SEARCH | HELP

[contribute]

Leslie Simon (ext. 4-4643; lsimon) is the editor of this site. Please call Leslie if you have any questions, comments or suggestions.

Capital Markets

S H O R T C U T S

- Aspen Publishing's SEC Rules and Regulations
- Books on Screen
- Cap.Lawyers Forum
- Compliance and Disclosure Interpretations
- Current SEC Filing Fees
- EDGAR Database at the SEC
- EDGAR Filing Policy
- Glossaries
- SEC Division of Corporation Finance
- Accounting Disclosure Rules and Practices -- An Overview -- Training Manual 2000 Edition
- Staff Accounting Manual
- Underwriters' Style Guides and Instructions for Counsel

- New & Notable
 - Capital Markets New Developments
 - Capital Markets Roundup
 - Client Newsflashs
 - Client Presentations
 - Link to Business Development Presentations Directory
 - Corporate Regulatory Report
- Capital Markets Practice
 - Topics in Capital Markets
 - Capital Markets Standard Forms
Starting point for the preparation of documents for capital markets transactions (includes checklists for DPW responsibilities in offerings)
 - Capital Markets Practice Manual for Rotators
Links to selected Topics, providing an overview of the capital markets practice.
 - TheCorporateCounsel.net Website
Website providing guidance on corporate and securities regulation and corporate governance practices. Log in id (12446) and password (WARDWELL).
 - Capital Markets Wiki
 - Capital Markets Training
Capital Markets Internal Presentation Materials and Corporate Department Training and Webcasts
 - Archived Capital Markets Emails, Memoranda and Standard Forms - NEW
Collection including all capital markets emails, memoranda and standard forms posted or updated in 2007 and 2008, displayed in reverse chronological order.
- Discussion Forums
 - Capital Markets Discussion Forums
The Cap.Lawyers Forum is a repository of all questions sent by email to capitals markets lawyers. Emails sent to cap.lawyers.forum are sent to everyone included in the "cap.lawyers" email group in Outlook and are automatically posted in the Cap.Lawyers Forum; emails sent to other capital markets email addresses, excluding "cap.associates", are posted by Leslie Simon. Please contact Leslie (ext. 4-4643; lsimon) if you wish to modify any entry.
 - Corporate Governance Forum
The Corp.Gov Forum is a repository of questions sent by email to the ad hoc corporate governance working group. The working group consists of corporate and litigation associates and partners with interests in the corporate governance area and you can check "listmail" for a listing of the participants. Emails sent to corp.gov are automatically posted in this forum. Please contact Janice Brunner (ext. 4-4211; jbrunner) if you wish to modify any entry.
 - Deregistration Forum

Topics - Sign up sheet

Please sign up for topics below by entering your name under "sign up here". Topics with an "X" have already been created; however, if any such topic interests you, please review it and add any edits or comments that you may have. If you would like to add a topic or if you have any questions, please send mail to [Leslie Simon](#), [Janice Brunner](#) or [Monica Dorenkamp](#).

Rules and Regulations

Topic	Sign up here
1933 Act or Securities Act	
Form S-1	
Form S-3	
Regulation D (Limited Offer and Sale of Securities Without Registration under the 1933 Act)	
Regulation S (Offers and Sales Made Outside the United States Without Registration Under the 1933 Act)	X
Regulation S-K (Standard Instructions for Requirements Related to Filing Forms)	
Regulation S-X (Accounting Rules - Form and Content of Financial Statements)	
Rule 135(c) (Notice of Certain Proposed Unregistered Offerings)	A Kuyumjian
Rule 139 (Definition of "Offer for Sale" and "Offer to Sell" in Sections 2(a)(10) and 5(c) in Relation to Certain Publications)	
Rule 144 (Persons Deemed Not to Be Engaged in a Distribution and Therefore Not Underwriters)	
Rule 144A (Private Resales of Securities to Institutions)	X
Rule 153 (Definition of "Preceded by a Prospectus," as Used in Section 5(b)(2), in Relation to Certain Transactions)	
Rule 415 (Delayed or Continuous Offering and Sale of Securities)	
Rule 470A (Breakdown in a Registration Statement at the Time of Effectiveness)	

The screenshot shows a Wiki page on the JDSUPRA platform. The breadcrumb trail is: Dashboard > Capital Markets > Sarbanes-Oxley Act > Certifications > Certifications in Amendments to Periodic Reports. The page title is "Certifications in Amendments to Periodic Reports". The content discusses the inclusion of 902 and 302 certifications in periodic reports, with specific paragraphs (1-5) detailing requirements and omissions. A comment by Janice Brunner, dated May 11, 2008, is highlighted with a red box. The comment text is: "John Meade confirmed this approach with SEC examiner Bryan Pitko in May 2008." The page footer indicates it was last modified on 12 June 2008.

Dashboard > Capital Markets > Sarbanes-Oxley Act > Certifications > Certifications in Amendments to Periodic Reports

Wiki: [JDSUPRA.com](#) | Welcome Michael Mills | History | Preferences | Log Out

View | Comments | Edit | Info | Attachments (0)

Certifications in Amendments to Periodic Reports

Labels: (None) edit

Certifications in Amendments to Periodic Reports

The 902 Certifications may be omitted from an amendment to a periodic report if no financial statements are included in the amendment. If financial statements are included in the amendment then the 902 Certifications must be included in their entirety.

The 302 Certifications must always be included in an amendment to a periodic report but it may be possible to omit certain portions of the certification depending upon the content of the amendment. Below is a decision tree (taken from the [corporatocounsel.net/Accountingdisclosure.com](#)) regarding what portion of the 302 certifications should be included in a periodic report amendment.

Paragraphs 1-2 must always be included (i.e. CEO/CFO has read report; no material misstatements or omissions)

Paragraph 3 (financial statements fairly present) may be omitted if there are no financial statements in the amended filing (e.g., financial statements are not being amended)

Paragraph 4 (controls and procedures) may be omitted if the amendment does not contain an amendment to the Reg. S-K Item 307 & 308 disclosure about the evaluation of disclosure controls and procedures and internal controls for financial reporting

Paragraph 5 (discussions with audit committee) may be omitted if the amendment does not contain an amendment to the Reg. S-K Item 307 & 308 disclosure about the evaluation of disclosure controls and procedures and internal controls for financial reporting

Support for this Approach Other than the FAQ below, there doesn't seem to be any written guidance on the subject but the SEC staff verbally communicated this approach when SOX was first effective and has subsequently confirmed this approach. The [corporatocounsel.net](#) also outlines this approach. If working with an examiner, it may be worth confirming the approach with the examiner prior to filing the amendment.


The Nov. 8, 2002 Sarbanes-Oxley FAQs include the following:

Question 5: A company is filing a Form 10-Q/A for a period ending prior to the effective date of Rules 13a-14 and 15d-14. The amendment will neither contain nor amend financial statements. May the principal executive officer and principal financial officer omit paragraph 3 from the certifications?

Answer: Yes. Since there will be no financial statements in the Form 10-Q/A, paragraph 3 may be omitted.

Comments | Hide Comments | Add Comment

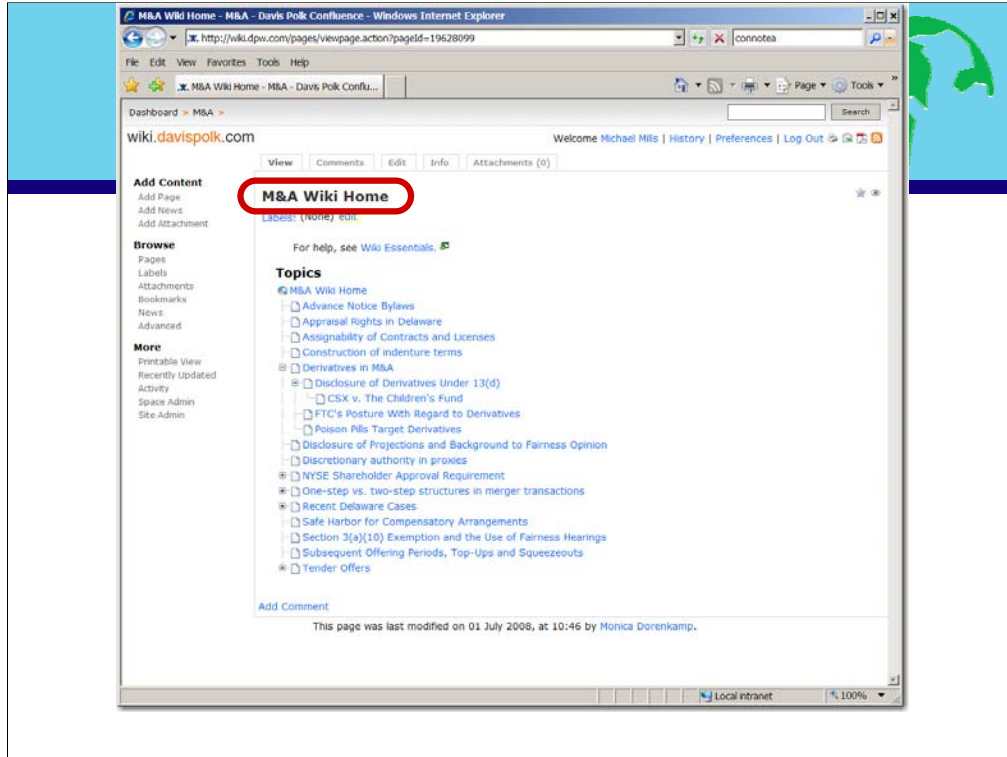
Janice Brunner
May 11, 2008
18:13

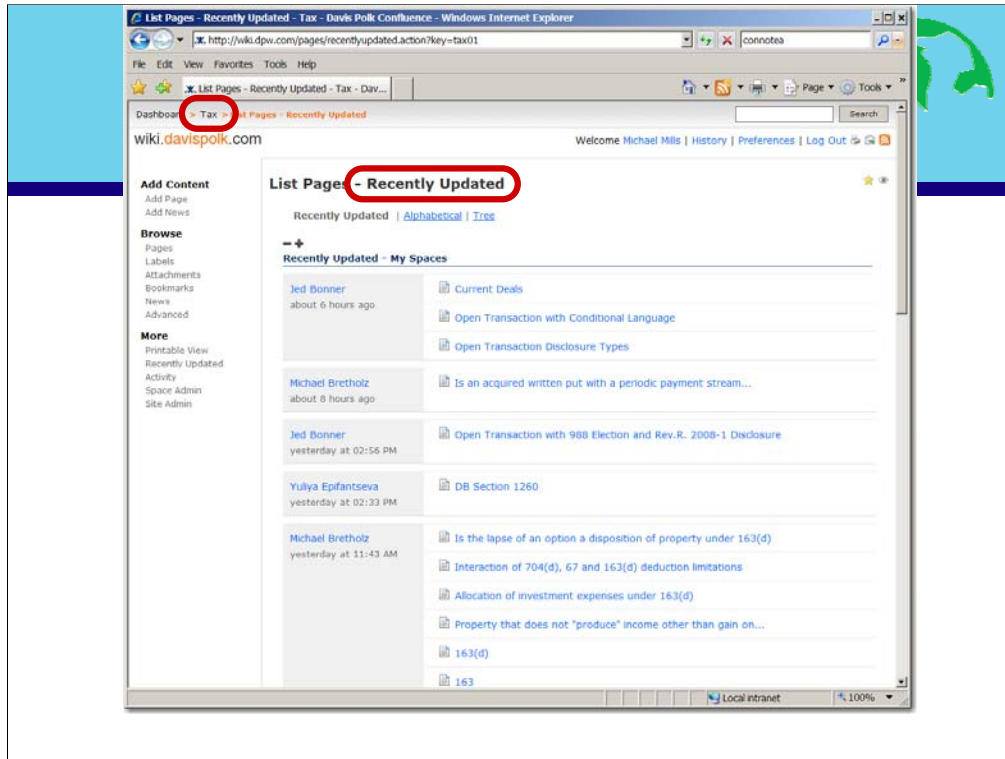
 John Meade confirmed this approach with SEC examiner Bryan Pitko in May 2008.

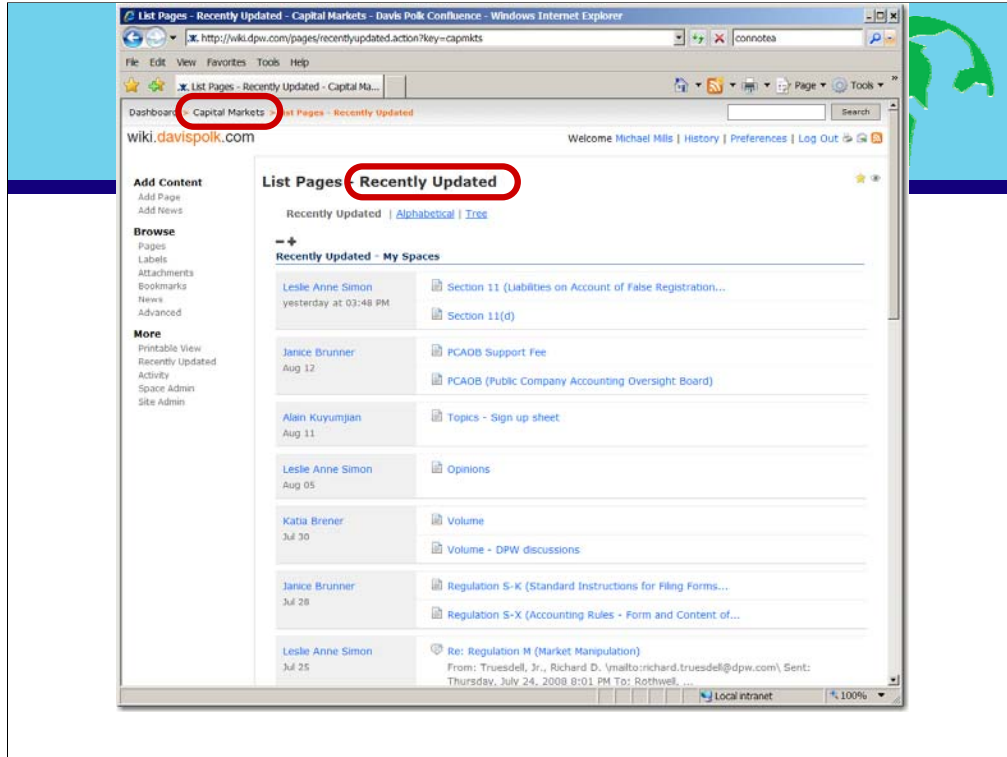
Edit | Remove | Reply To This

[New Comments](#)

This page was last modified on 12 June 2008, at 12:50 by [Janice Brunner](#).



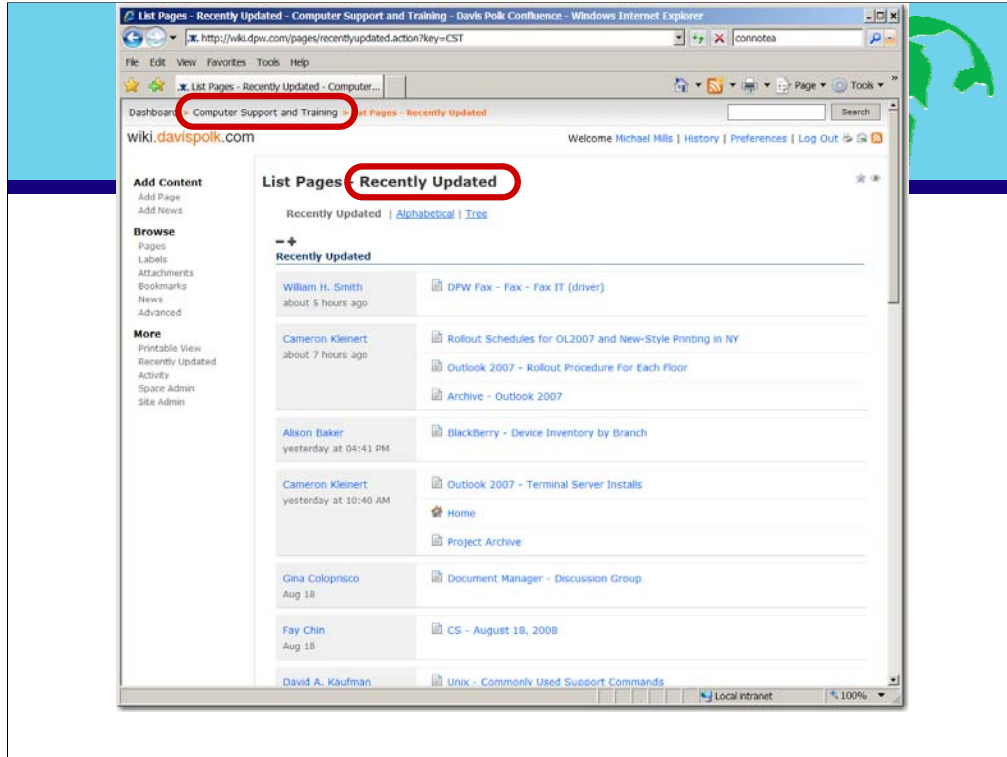




The screenshot shows a web browser window with the following details:

- Browser: Windows Internet Explorer
- Page Title: List Pages - Recently Updated - MBA - Davis Polk Confluence
- URL: http://wiki.dpw.com/pages/recentlyupdated.action?key=mands
- Page Content: A sidebar on the left contains sections for 'Add Content', 'Browse', and 'More'. The main content area is titled 'List Pages - Recently Updated' and features a list of items under the heading 'Recently Updated - My Spaces'. Each item includes an author name and a date.

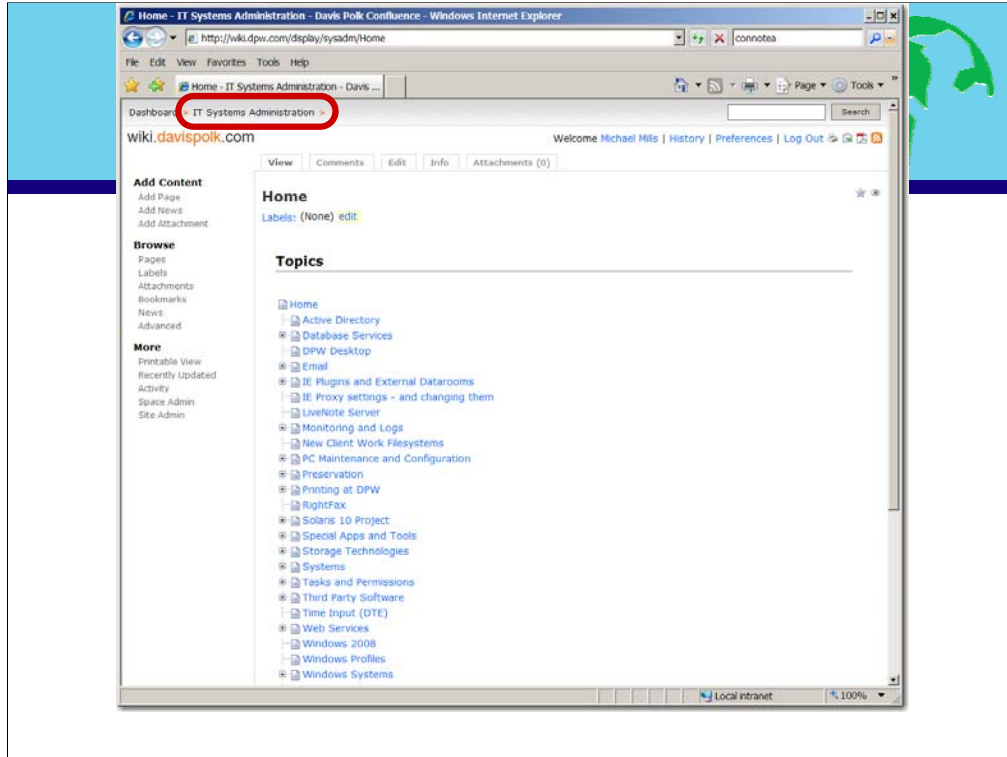
Author	Date	Title
Brian L. Friedman	Aug 16	Disclosure of Projections and Background to Fairness Opinion
William M. Kelly	Aug 11	06. Minimum Offer Period and Extensions
Mutya Fonte Harsch	Aug 05	Ryan v. Lyondell Chemical Company (07-29-2008)
William M. Kelly	Aug 01	Section 3(a)(10) Exemption and the Use of Fairness Hearings
Ashleigh S. Kyle	Aug 01	precedent.Executed.DPW.opinion.no.registration.pdf precedent.Executed.SM.opinion.pdf
Mutya Fonte Harsch	Jul 23	FTC's Posture With Regard to Derivatives Poison Pills Target Derivatives CSX v. The Children's Fund Disclosure of Derivatives Under 13(d) Derivatives in MBA

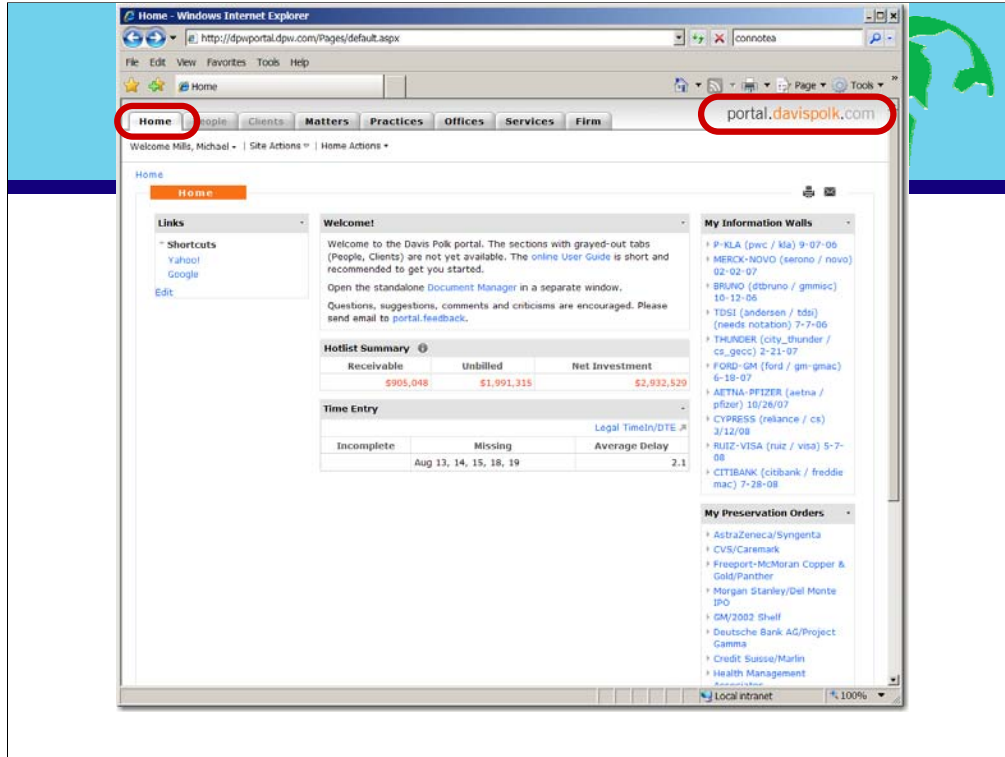


The screenshot shows the home page of the 'Computer Support and Training' wiki. The page is titled 'Home' and includes a navigation menu on the left with sections like 'Add Content', 'Browse', and 'More'. The main content area features several highlighted sections:

- Content of CS/T Wiki**: A list of site navigation links including Home, BRANCH OFFICES, MINUTES, PROJECTS, SUPPORT, and TRAINING.
- Hot Topics**: A list of recent updates with dates and titles, such as 'Outlook 2007 - Rollout Procedure for Each Floor' and 'EVM'.
- Most Popular CS/T Pages**: A table listing the most viewed pages on the wiki.
- Current Rollouts**: Information about ongoing system rollouts, including 'SMARTsend'.
- Links to Other CS/T Resources**: Links to external resources like 'Schedules' and 'Computer Support Hotline Schedule'.

Page Title	Views
Home	184
MS Office Patch Testing	81
SUPPORT	71
CS - August 18, 2008	70
BlackBerry - Device Inventory by Branch	42
FTP SITE & CoreFTP	36
Unix - Commonly Used Support Commands	36
File System - UNIX Group	33
Authorization List	33
PROJECTS	33
Accounts - Creation Process	33





The screenshot displays the 'Overview - All Matters' page in a Windows Internet Explorer browser. The browser's address bar shows the URL: <http://dvpportal.dpw.com/matters/Pages/overview/default.aspx>. The navigation menu at the top includes 'Home', 'People', 'Clients', 'Matters', 'Practices', 'Offices', 'Services', and 'Firm'. The 'Matters' tab is selected. The page content includes a 'Welcome' section, a 'Net Investment' section with a bar chart, and a 'My Subscribed Matters' list. A table at the bottom shows financial data for various client/matter entries.

Welcome

The [online User Guide](#) explains how to subscribe to matters and how to navigate the portal. Questions, suggestions, comments and criticisms are encouraged. Please send email to portal.feedback.

Net Investment

Show For

Hot Matters Billing Partner

All Matters Interested Partner

My Subscribed Matters

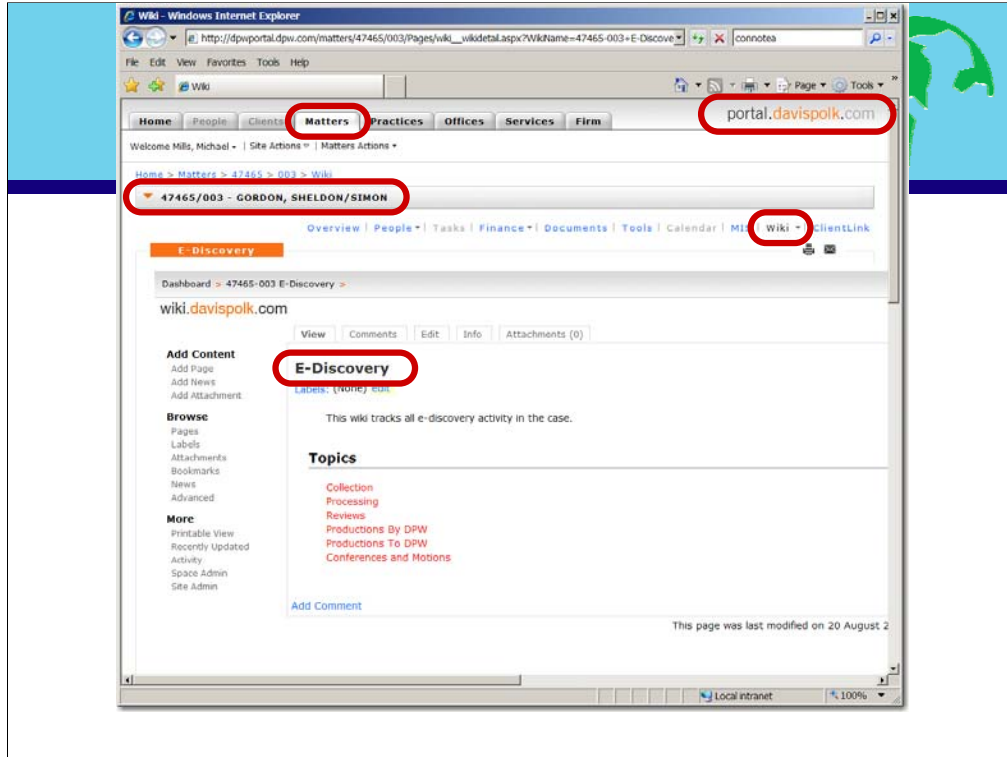
- 06249/001 CRESTVIEW PARTNERS/GENERAL
- 06966/001 DJJ&J/MSA GENERAL
- 14688/435 BANC OF AMERICA SECURITIES/WELLWOOD DEFENSE (Inactive)
- 16940/088 PRICEWATERHOUSECOOPERS LLP/BIDDING
- 16940/091 PRICEWATERHOUSECOOPERS LLP/STOCK OPTIONS
- 19833/001 LIMITED BRANDS, INC./GEN
- 07569/015 EQ/SECURITIES DIRECT
- 07715/016 E*TRADE FINANCIAL CORPORATION/DEBT-EQUITY 3(A)(9) EXCHANGES
- 14917/530 MORGAN STANLEY & CO. INCORPORATED/PROJECT ATOM CAPITAL MARKETS
- 14080/061 HENGELER MUELLER/PROJECT STORM (Inactive)
- 14688/306 BANC OF AMERICA SECURITIES/EQUITY & CONVERTIBLE CAPITAL MKTS.
- 21742/002 W.L. GORE & ASSOCIATES, INC./SHAREHOLDER MATTERS
- 98000/250 OFFICE GENERAL/TRAINING
- 98000/500 OFFICE GENERAL/ADMINISTRATION
- 98400/087 PERSONAL-DPW PARTNER/DOUGLAS, PETER R.

C/M 1	Client/Matter	Receivables	Unbilled	Total
14617/530	MORGAN STANLEY & CO. INCORPORATED/PROJECT ATOM CAPITAL MARKETS		\$942,921	\$942,921
12176/004	LINDE AG/PROJECT STORM	\$872,548		\$908,714
07861/002	FEDERAL HOME LOAN MORTGAGE CORPORATION/EQUITY CAPITAL		\$761,716	\$761,716

The screenshot shows a web browser window with the following content:

- Browser title: Overview - Windows Internet Explorer
- Address bar: http://dpwportal.dpw.com/matters/47465/003/Pages/default.aspx
- Navigation tabs: Home, People, Clients, **Matters**, Practices, Offices, Services, Firm
- Page title: portal.davispolk.com
- Breadcrumb: Home > Matters > 47465 - 003 > **47465/003 - GORDON, SHELDON/SIMON**
- Overview section:
 - Billing Partner:** Michael P. Carroll 4-4547
 - Announcements:** No announcements available
 - Most Active Lawyers:** Halper, Eric B. 4-4703; Bradford, Patrick A. 4-4905; Ayala, Boris 4-4043; McKellar, Crystal 4-4411; Carroll, Michael P. 4-4547
 - Status:** Active; Last work date: Aug 19, 2008
 - Office:** New York
 - Preservation Orders:** No preservation orders
 - Information Walls:** No information walls
- Billing Summary:**

Unbilled	\$1,021,236
Receivables	\$368,153
Total	\$1,389,389
Billings	\$5,772,646
Fee Ratio	0.941



The screenshot shows a Windows Internet Explorer browser window displaying a wiki page on <http://wiki.dpw.com/display/capmkt/PCAOB+Support+Fee>. The page is titled "PCAOB Support Fee" and is part of a wiki on wiki.davispolk.com. The page content includes:

PCAOB Support Fee
 Labels: (None) [edit](#)

Under Section 109 of the Sarbanes-Oxley Act, the funds to cover the PCAOB's annual budget (less registration and annual fees paid by public accounting firms) are collected from issuers. Once each year, the PCAOB computes the fees based on its annual budget. The PCAOB allocates the fees to issuers based on their average monthly U.S. equity market capitalization. The PCAOB is required to use its best efforts to notify the issuer of the fee assessed at the address provided in its most recent periodic report, the address submitted through the EDGAR system or at the address provided to the PCAOB.

The issuer's timely payment of the fee is important because no registered public accounting firm can sign an unqualified audit opinion with respect to an issuer's financial statements, or issue a consent with respect to an audit opinion issued previously, unless the accounting firm has ascertained that the issuer has no outstanding past-due accounting support fee or has a petition pending to correct the amount of fee assessed. There is an exception to this rule which allows the public accounting firm to sign an unqualified audit opinion or issue a consent if the issuer needs the report or consent in order to submit a report to, or make a filing with, the SEC or to issue securities. If the exception is used, the issuer must submit to the PCAOB notice of the signing of the opinion or issuance of the consent not later than the next business day after the filing is made with the SEC. In addition, this exception can't continue for longer than 15 business days after the earlier of the date of the notice's submission or the filing of the report with the SEC, and may not be invoked for more than one such period with respect to any share of the accounting support fee that the issuer is assessed.

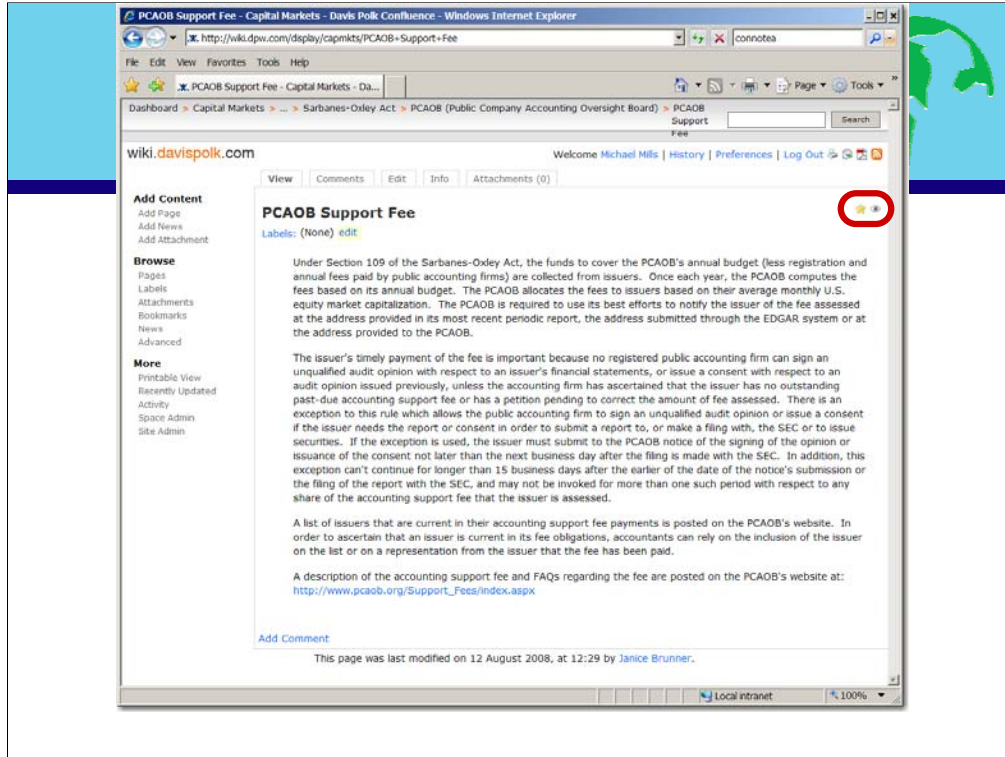
A list of issuers that are current in their accounting support fee payments is posted on the PCAOB's website. In order to ascertain that an issuer is current in its fee obligations, accountants can rely on the inclusion of the issuer on the list or on a representation from the issuer that the fee has been paid.

A description of the accounting support fee and FAQs regarding the fee are posted on the PCAOB's website at: http://www.pcaob.org/Support_Fees/index.aspx

[Add Comment](#)

This page was last modified on 12 August 2008, at 12:29 by Janice Brunner.

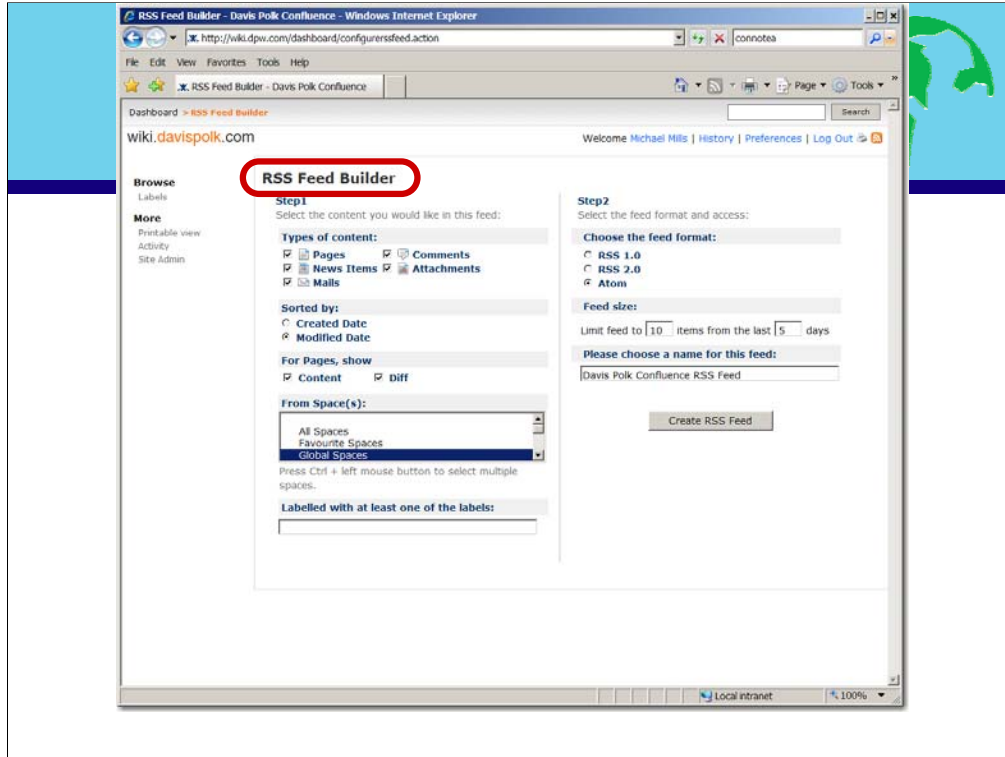
A red circle highlights a small icon in the top right corner of the article content area.

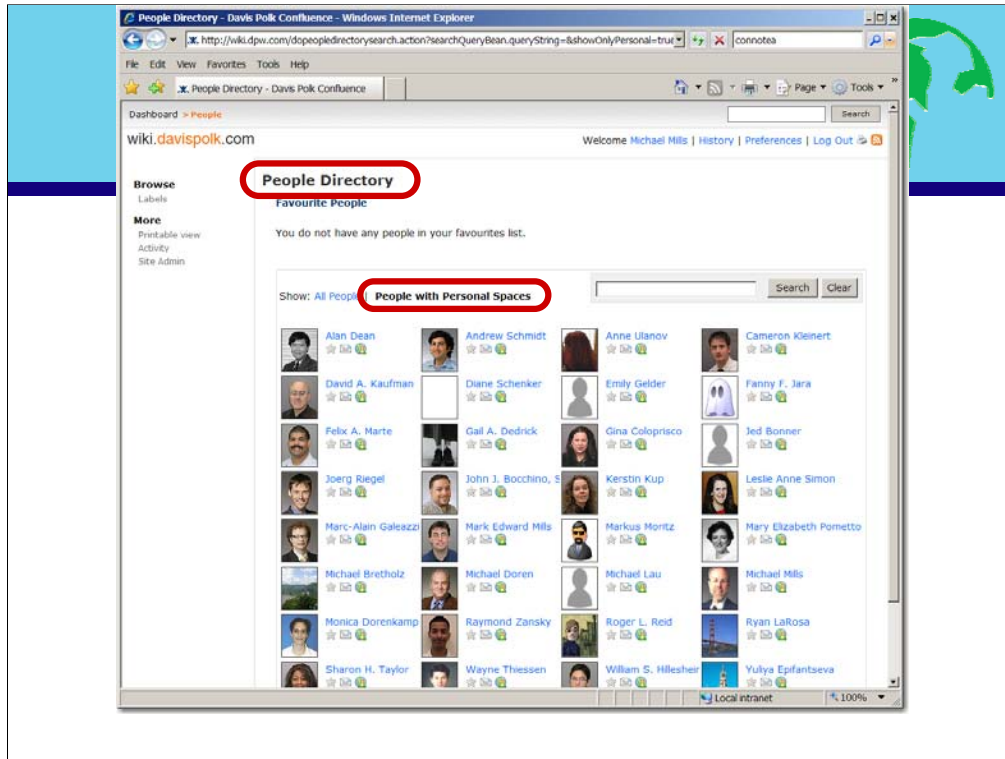


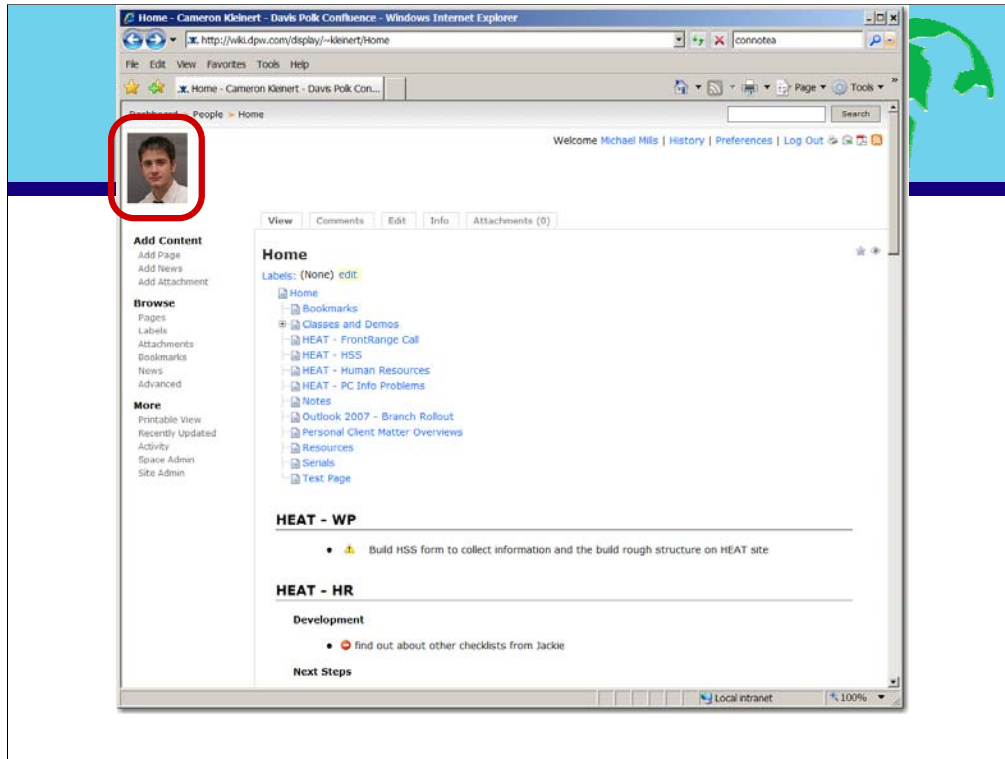
The screenshot shows a Windows Internet Explorer browser window displaying a wiki page on <http://wiki.dpw.com/display/capmkt/PCAOB+Support+Fee>. The page is titled "PCAOB Support Fee" and is part of a wiki on wiki.davispolk.com. The page content includes:

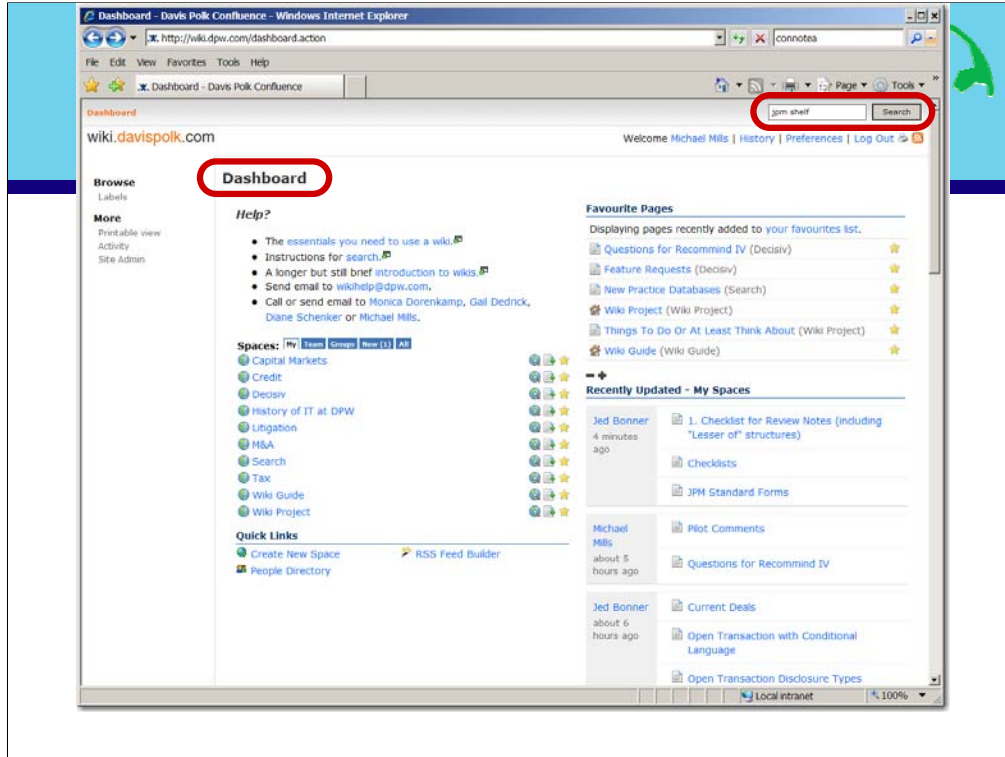
- Labels:** (None) [edit](#)
- Text:** Under Section 109 of the Sarbanes-Oxley Act, the funds to cover the PCAOB's annual budget (less registration and annual fees paid by public accounting firms) are collected from issuers. Once each year, the PCAOB computes the fees based on its annual budget. The PCAOB allocates the fees to issuers based on their average monthly U.S. equity market capitalization. The PCAOB is required to use its best efforts to notify the issuer of the fee assessed at the address provided in its most recent periodic report, the address submitted through the EDGAR system or at the address provided to the PCAOB.
- Text:** The issuer's timely payment of the fee is important because no registered public accounting firm can sign an unqualified audit opinion with respect to an issuer's financial statements, or issue a consent with respect to an audit opinion issued previously, unless the accounting firm has ascertained that the issuer has no outstanding past-due accounting support fee or has a petition pending to correct the amount of fee assessed. There is an exception to this rule which allows the public accounting firm to sign an unqualified audit opinion or issue a consent if the issuer needs the report or consent in order to submit a report to, or make a filing with, the SEC or to issue securities. If the exception is used, the issuer must submit to the PCAOB notice of the signing of the opinion or issuance of the consent not later than the next business day after the filing is made with the SEC. In addition, this exception can't continue for longer than 15 business days after the earlier of the date of the notice's submission or the filing of the report with the SEC, and may not be invoked for more than one such period with respect to any share of the accounting support fee that the issuer is assessed.
- Text:** A list of issuers that are current in their accounting support fee payments is posted on the PCAOB's website. In order to ascertain that an issuer is current in its fee obligations, accountants can rely on the inclusion of the issuer on the list or on a representation from the issuer that the fee has been paid.
- Text:** A description of the accounting support fee and FAQs regarding the fee are posted on the PCAOB's website at: http://www.pcaob.org/Support_Fees/index.aspx

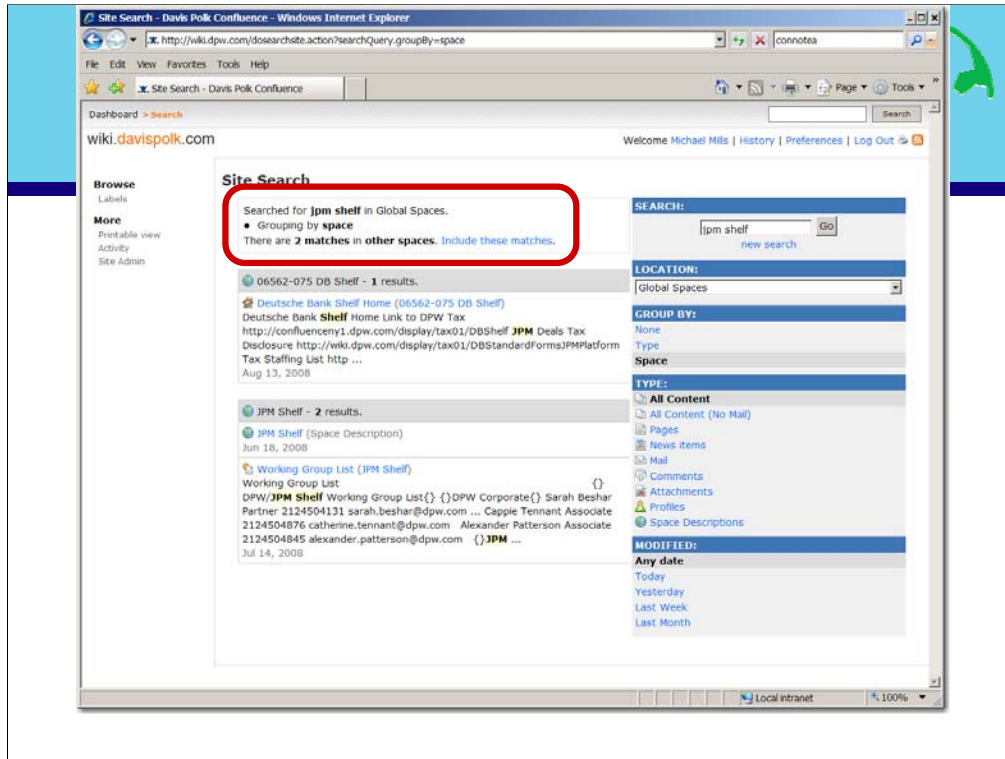
At the bottom of the page, it says "This page was last modified on 12 August 2008, at 12:29 by Janice Brunner." A red circle highlights a small icon in the top right corner of the article content area.

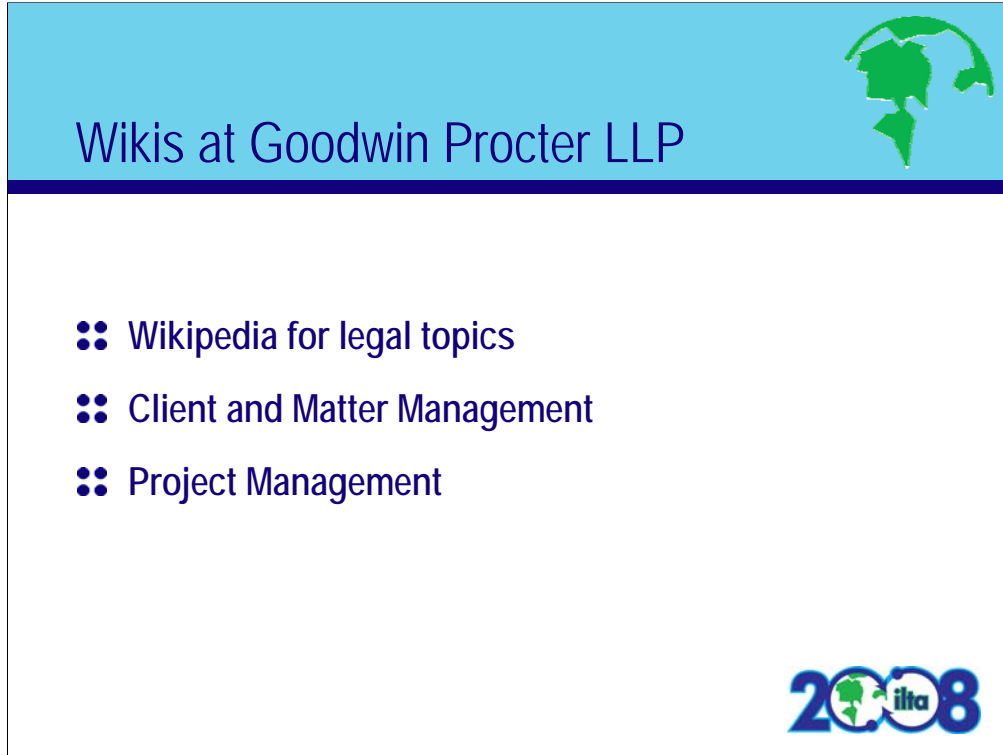













Wikis at Goodwin Procter LLP

- Wikipedia for legal topics
- Client and Matter Management
- Project Management



We launched wikis in Sharepoint 2007 in April.

We now have over 500 wiki pages. We use them in these three general ways.

The screenshot shows a web browser window displaying the 'Real Estate Topics Wiki' page. The browser's address bar shows the URL: <http://www.jdsupra.com/post/documentViewer.aspx?fid=0416a7b8-01c3-4f36-a96f-b5fd1a10a765>. The website header includes the 'i.net' logo and navigation links: Home, iNet Search, Admin, Legal (selected), People, Clients, Matters, Library, A to Z, Sites, and Sand Box. The main content area is titled 'Real Estate Topics Wiki' and includes a 'Home' link, 'Edit', 'History', and 'Incoming' options. The page content explains how to use the wiki and lists 'Main Topics' such as 1031 Exchanges, Americans with Disabilities Act, Appraisers, Bank Leases, Best Efforts, Consumer Price Index, Debt Purchase, Defeasance, Diligence, Entities for Real Estate (including Independent Directors, Limited Liability Companies, Limited Partnerships, Nominee Trusts, REITs, and Tenants in Common), Estoppel Certificates, FIRPTA, and Flood Zones. A left sidebar contains a 'View All Site Content' menu with categories like Documents, Real Estate Opinions, Real Estate Local Counsel, and Multi-State Conveyancing Database, each with a list of sub-topics.

Capturing substantive legal knowledge in wikis.

These wiki pages come back great in search results

The screenshot shows a SharePoint Wiki page for 'AGENDA' under 'Knowledge Management Projects'. The page has a blue header with the 'inet' logo and navigation links. The main content area is titled 'AGENDA' and includes a breadcrumb trail: 'Home > Admin > Knowledge Management > Knowledge Management Projects > Wiki > AGENDA'. The page content is organized into sections: 'Housekeeping', 'Team Member Reports', and a list of agenda items for a meeting on August 19, 2008. The 'Edit' and 'History' buttons are highlighted with red boxes. The sidebar on the left contains links to 'View All Site Content', 'Discussions', 'Documents', 'Wiki Pages', 'Recycle Bin', and 'Recent Changes'.

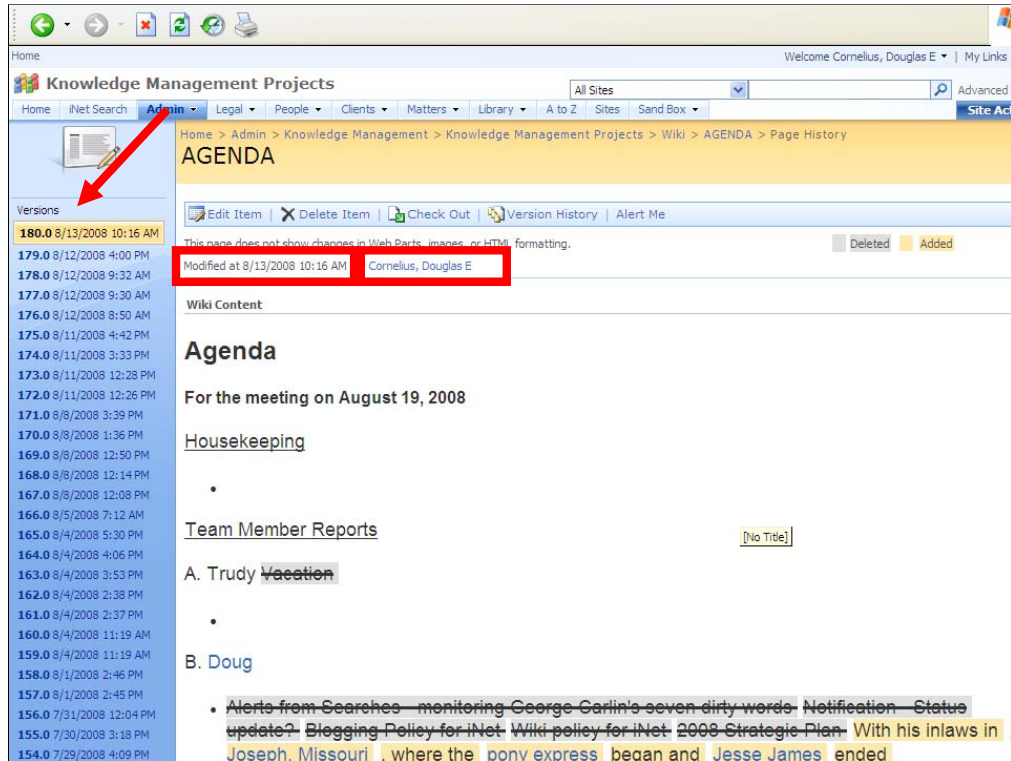
KM group has been experimenting with wikis for over year.

We keep our weekly agenda on a wiki.

As with wikipedia, a simple button to click to edit

(if you do not have edit rights, you do not see the edit button)

and a history of the page.



On the history page, you can see

- Changes
- Who made the edits
- When they made the edits
- Version history of the page. Every time you edit and save, a new version is created automatically

The screenshot shows a web browser window displaying a wiki page. The browser's address bar shows the URL from the previous block. The page header includes the 'inet' logo and navigation tabs for Home, Net Search, Admin, Legal, People, Clients, Matters, Library, A to Z, Sites, and Sand Box. The main content area features a title 'Practices and Procedures for the Mortgage Fund Transactions' and two paragraphs of text. The first paragraph states that mortgage loans are only for projects where a client has committed to provide equity capital. The second paragraph describes how the mortgage program is marketed to developer partners, noting that substantial diligence is already conducted by the client on the equity side. A third paragraph mentions that most loans are construction loans that convert to permanent loans. A sidebar on the left contains a 'Recycle Bin' and 'Recent Changes' sections. A list of links is provided at the bottom of the main content area.

Practices and Procedures for the Mortgage Fund Transactions

The mortgage loans will only be for projects where [redacted] already has committed to provide equity capital.

[redacted] markets the mortgage program to their developer partners on the "seamlessness" of the transaction. A substantial part of the diligence is already conducted by [redacted] on the equity side. One of our goals should be to reduce or eliminate redundant requests.

Most of the loans are construction loans that convert to permanent loans. There are also some construction only loans and some permanent only loans.

- Documents
- Property Diligence
- Borrower Diligence
- Guarantor Diligence
- Post-Closing
- Contacts
- Billing

We have been using wikis to manage clients

Such as turning their practices and procedures into a wiki

The screenshot shows a web browser window displaying the 'i-net' website. The page title is 'Sunshine Peak Annex' under the 'Mortgage' category. The breadcrumb trail is: Home > Clients > Client Team Sites > [Redacted] Mortgage > [Redacted] Mortgage Wiki > Sunshine Peak Annex. The main content area is titled 'Loan for Sunshine Peak II' and contains a table with the following data:

Matter Page Link	184111
Property Name:	Sunshine Peak Annex
State:	Colorado
Type:	Convertible
Closing Date:	August 7
Developer:	[Redacted] s
BCFM #	033
Transaction Status	Active
Billing Status	Cost of 2 UCC searches to be billed to BC
Closing Binder	

Below the table is a 'Notes:' section. The left sidebar contains navigation links such as 'View All Site Content', 'AEW Client Team', 'Boston Capital Mortgage', and 'Recent Changes'.

Managing client matters in wiki pages

The screenshot shows a web browser window with the following content:

- Browser Title:** Knowledge Management Projects - Multi-State Conveyance Database - Microsoft Internet Explorer provided by Goodwin Procter LLP
- Address Bar:** <http://inet.goodwinprocter.com/Admin/KM/kmprojects/Wiki%20Pages/Multi-State%20Conveyance%20Database.aspx>
- Navigation:** Home, iNet Search, Admin, Legal, People, Clients, Matters, Library, A to Z, Sites, Sand Box
- Page Title:** Knowledge Management Projects Multi-State Conveyance Database
- Left Sidebar:**
 - View All Site Content
 - Discussions: Strategic Plan Discussion
 - Documents: Strategic Plan for KM
 - Wiki Pages: Recycle Bin
 - Recent Changes: Multi-State Conveyance Database, Potential Uses of Wikis, Document Category for KM, Bernadette Flanagan, Doug
 - View All Pages
- Main Content:**

Multi-State Conveyance Database

A collection of information on real estate practices, documents and forms in states across the country. The third version of MSCD consists to edit and maintain Sharepoint webpart pages. The project is the fourth version of the MSCD. The project is to wiki-fy the content to make it easier to find information, easier to update information and allow for a broader group to add to the collection of information.

 - Main Site of the MSCD Item in the top box are the states that have been wiki-fied. The sites listed under the is are the separate iNet sites that will be deleted as states are wiki-fied

To Do:

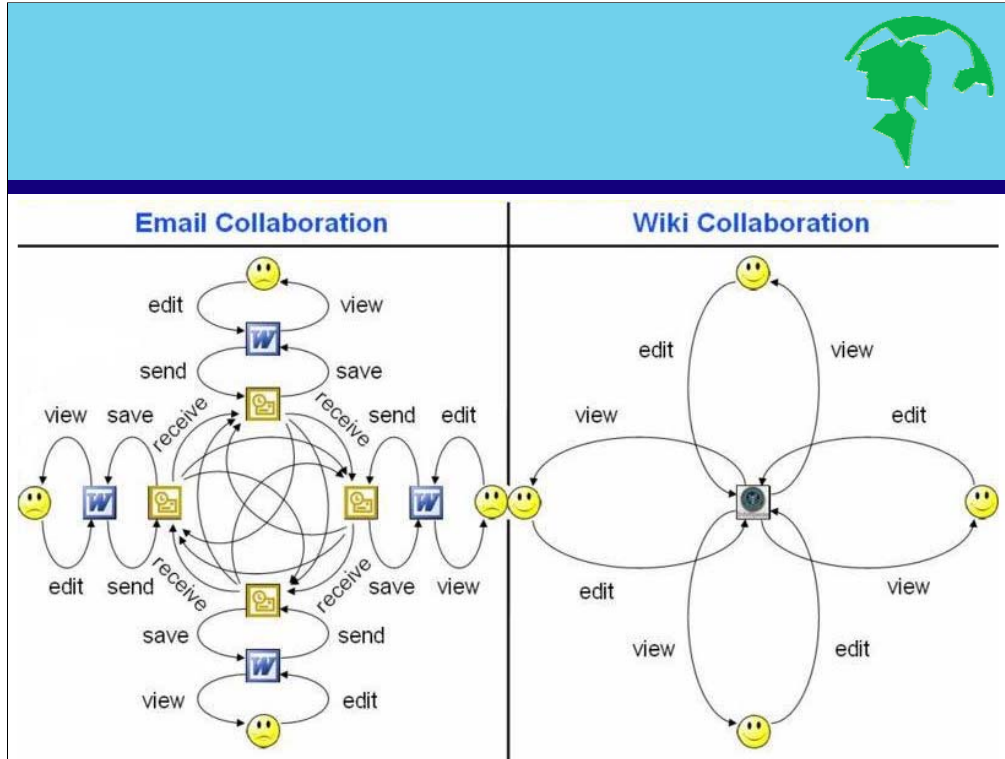
 - Wiki-fy the remaining states, carrying over, the form of deed, form of mortgage, transfer tax, mortgage tax and closing customs for each state.
 - Delete individual state sites as states are wiki-fied
 - Announcement to the Real Estate group on the new tool and the openness of the wiki.

Milestones:

 - Completed states (5 so far)
 - 8/21 Wiki is open for all to edit.
 - Created an advance matter report for each state showing the real estate transactions in each state.

We have been managing projects with a wiki.

Keep key information in place, a to do list milestones and decisions.



Compare the behaviors side by side.
I think you will wikis to be a great way to collaborate.
It is a different behavior, a different process.
It just happens to be simpler.

ILTA Wikis in Law Firms | FrontPage

Search wiki:

Home Edit page New page Comments Files Settings

Welcome to the wiki page for Wikis in Law Firms

Knowledge Management Track at ILTA Conference 2008.
Monday, August 25 4:00 - 5:00

Panel Description:

Wikipedia has over 2,000,000 articles created and edited by users. Can you have a wikipedia for the knowledge inside your law firm? Wikis provide an easy to use platform for capturing content and facilitating collaboration. This session will discuss some of the technical, cultural and procedural issues you need to address in setting up wikis for your law firm.

In the true wiki spirit, the panel has established a wiki in connection with the session. Feel free to logon to the wiki, explore and edit: <https://iltawikisinlawfirms.pbwiki.com>
The invite key is: ilta08

Panelists:

Doug Cornelius, Knowledge Management Attorney at Goodwin Procter LLP
Michael Mills, Director of Professional Services at Davis Polk & Wardwell
Ayelette Robinson, Practice Resources Attorney at Morrison & Foerster LLP

[More about the Panelists](#)
[More About Wikis](#)
[Case Studies](#)

Recent Activity SideBar

- [FrontPage](#)
- [Panelists](#)
- [More About Wikis](#)
- [Case Studies](#)
- [Questions](#)

Full Access Link:
<http://iltawikisinlawfirms.pbwiki.com/?fullaccess>
[\[edit\]](#)

We think the best way to understand a wiki is to actually use one.

There is a page for questions. Feel free to edit the page and add your question. The panelists will add our answers onto the page.