



Corporate Responsibility Best Practices

Setting the Baseline

Corporate responsibility practices
among global corporations
April 2010



in association with



Contents

Introduction	3
About the survey: Setting the table	4
Executive summary: The appetizer course	5
Intriguing conclusions: The tasty tidbits	7
Research results: The meat and potatoes	13
Demographics	13
Corporate responsibility structure	15
Formal corporate responsibility functions	15
Areas included in CR programs	16
CR budgets	17
CR staffing	19
Corporate responsibility communications	22
CR and executive management	23
CEO involvement	23
Board involvement	25
CR audience and benefits	26
CR goals & expectations	27
Appendix 1: Accessing the data	29



Introduction

I come from the Show-Me state. Not really, I grew up in New Mexico, but all our work in corporate responsibility builds off this principle: show me the data. Getting companies to disclose it, share it, and analyze it. That's why we're so excited about this report. With over 650 companies participating, the *Corporate Responsibility Best Practices Survey* provides the broadest sampling of how companies plan, structure, and budget for corporate responsibility programs.

More than anything, this year's results set a baseline. We also found some surprises and a few disconnects. In the following pages you'll find answers to questions like:

- *In the Great Recession did companies continue to invest?*
- *Does corporate responsibility help or hurt profits?*
- *Do CEOs and boards really care about it?*
- *Are corporate responsibility programs set up to succeed?*

In our deeper dive reports you can compare your company's program to selected peers and to the entire data set so you can make better decisions about how you develop your own programs.

Pulling together and analyzing such a broad sample took multiple partners and the work of many dedicated professionals. First, I have to thank NYSE Euronext and our colleagues there for their leadership and commitment to corporate responsibility, and whose joint outreach to so many publicly traded firms contributed significantly to this study. Second, without the vision of the CRO Association, and especially its Board of Governors, we would not have had the audacity to take on such a grand project. Third, our own executive and research teams were instrumental in their encouragement and guidance.

But most importantly I have to thank the survey respondents for their willingness to share their data and insights. Without them, this report would never have happened.

Now I hope you will take the time to study these results, delve into our supplementary in-depth analysis (available separately), and use this data to improve. After you're done, I hope you'll continue to share your views and data with us online at www.thecro.com and participate in our future research efforts.

Sincerely,

Richard J. Crespin
President of Membership Services, SharedXpertise
Executive Director, CRO Association



About the survey: Setting the table

In the first quarter of 2010, the Corporate Responsibility Officers Association (CROA) commissioned a study by SharedXpertise on the state of practice in corporate responsibility (CR) among companies around the world. Working in cooperation with NYSE Euronext, SharedXpertise and the CROA developed a data instrument (via electronic survey as well as direct interview) to gather a baseline data set. We sent survey to every firm traded on the NYSE Euronext Indices as well as the CRO Association's entire database. We had response from 650 companies, making this the single largest sample size of its kind.

The results provide insights into CR practices at companies in a full range of industries and around the regions globe. Specifically, we explore

1. CR processes
2. CR structures and staffing
3. CR budgeting
4. CEO and board engagement in CR
5. CR audiences and benefits
6. Future expectations for CR



Executive summary: The appetizer course

The survey and interviews shed light on nine major questions that vex the CR field – they are summarized below and explored in more depth throughout our report.

You can do well by doing good Over 30% of firms report they can demonstrate that corporate responsibility has enhanced their profitability. While we don't have hard data on how they're measuring that impact, knowing that a significant number of executives view CR as directly contributing to their bottom line is an encouraging link between doing well as a company and doing good for society.

To improve corporate responsibility, improve its measurement You can't manage what you can't measure, so knowing what companies actually measure gives us an indication of how well they can improve their responsible behaviors.

Customers care about corporate responsibility 67% of companies say at least one of their products or services relies on a CR-related message in its marketing.

With profits on the line companies continue to invest in corporate responsibility Only 5% of respondents indicate CR budgets decreased more than other departments or was eliminated altogether during the recent downturn; despite intense pressure, CR budgets increased, held steady, or decreased in proportion with the rest of corporate spending throughout 2009.

Corporate responsibility experiences uneven CEO and board engagement 43% of CR functions report directly to the CEO or board of directors and a majority of CEOs have led at least one CR-related initiative in the last 12 months. 41% of boards have one or more members designated to lead CR-related topics, and 23% of boards have led a CR-related initiative in the last 12 months.

Companies lack internal consensus on what they value from corporate responsibility There's a difference between what CROs think CEOs value and what CEOs say they actually value from CR.



Companies from different countries place different emphasis on corporate responsibility 35% of US-based corporations report having a dedicated CRO compared with 65% in Europe, 64% in Asia Pacific/Australia, and 47% in Canada.

Corporate responsibility will struggle to deliver on high expectations Further to the conclusions above, companies seem to have a higher expectation for their CR programs than their budgeting, resourcing, and staffing demonstrate: 57% expect to increase CR program responsibilities but only 19% anticipate adding staff, and only 21% expect to increase budget over the next three years. When placed in context with the findings about the lack of budget and executive oversight for some programs, it begs the question: are we asking too much from CR while giving too little?



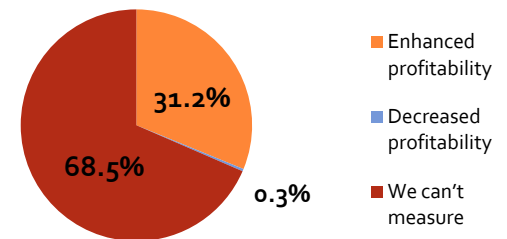
Intriguing conclusions: The tasty tidbits

You can do well by doing good

Over 30% of firms report they can demonstrate that corporate responsibility has enhanced their profitability. Right now we don't have hard data on how they're measuring that impact, but knowing that a significant number of executives view CR as directly contributing to their bottom line should encourage more study into linking doing well as a company with doing good for society.

While this is good news, still nearly 70% of firms cannot measure the impact of CR on profits and 0.3% report it actually decreased profits. Additional research is needed to understand how companies measure these impacts but these data provides us with a starting point from which we can measure progress.

Figure ES1:
My company can demonstrate that CR has



To improve corporate responsibility, improve its measurement

Not just on profits but across the board. Experience tells us that without clearly articulated goals with measurable targets assigned to them, progress just doesn't happen. You can't manage what you can't measure. What these companies measure gives us some indication of their ability to improve. The chart below shows the areas in which companies have publicly declared goals.

Figure ES2:
My company has publicly declared specific and measurable goals in the following areas

GOAL AREA	% reporting
Environment, Health & Safety (EHS)	60%
Human Resources (HR), Employee Relations & Diversity	56%
Energy Use, Environmental Impact & Climate Change	54%
Corporate Social Responsibility (CSR) & Citizenship	48%
Governance, Risk & Compliance (GRC)	46%
Philanthropy & Corporate Foundation	45%
Supply Chain Management	34%
Human Rights	28%

Perhaps not unsurprisingly, the longer something has been regulated the more likely companies are to publicly report data. Environment, health, & safety (EHS); human resources (HR); and energy use, environmental impact, & climate change all come in with more than 50% of firms publicly reporting goals. Supply chain management, which undoubtedly touches on some of these same issues, comes in at 34% which may be a commentary on companies' ongoing struggle to better manage their supply chains. Human rights, unfortunately, comes in dead last with less than a third of companies reporting.

Encouraging a culture of measurement is vital to proving the case for CR and demonstrating actual benefits to the company and to society. These companies have taken an important first step in making public declarations. Setting goals and tying measurable targets to them is a precondition for the professional management of CR. With this baseline we can now track how well companies do at measuring CR's impact to see how companies improve their ability to measure and therefore manage their impact on society.

Customers care about corporate responsibility

Perhaps one of the most cynical complaints about the CR movement is that it's nothing more than a public relations ploy by companies to cover up their misdeeds. Perhaps. In a more realistic and hopefully less cynical view, companies invest in things they think will help them sell more stuff. And it appears from our survey results that a majority of firms believe their customers value corporate responsibility in making purchasing decisions. In fact, 67% of respondents said at least one of their products or services relies on a CR-related message in its marketing.

Though the survey results themselves don't demonstrate a causality between CR-messages and increased sales, our interviews and other anecdotal reports increasingly point to a more informed purchasing public – not just a more informed consumer but also a more informed business-to-business buyer – looking at corporate responsibility when making purchasing decisions.

67% say at least one product or service relies on a CR-related message



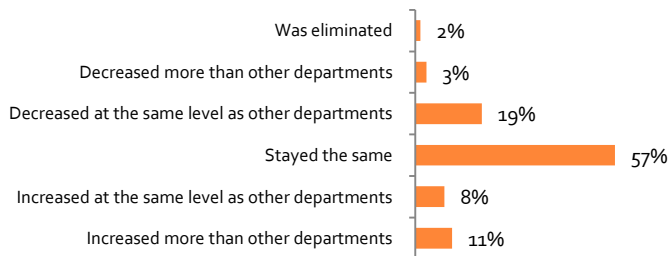
Interestingly, last year perhaps the biggest buyer of all, the US federal government, ordered federal agencies to include sustainability in their purchasing requirements (Executive Order 15314: <http://tinyurl.com/yfx7d6t>). It seems all sides – buyers and sellers – believe in the importance of CR. Can CR drive sales? It appears it just might.

Bottom line: if you want to change company behaviors, change what their customers demand from them. So far, it's working.

With profits on the line companies continue to invest in corporate responsibility

Matching the cynicism of those who think CR is just a marketing ploy are those who think when push comes to shove companies abandon CR to safeguard profits. Well, push did come to shove in 2009, and only a tiny minority of companies actually slashed their CR budgets. According to our respondents, CR budgets held steady throughout the "Great Recession": only 5% of survey respondents indicate that CR budgets decreased more than other departments or were eliminated altogether. Despite intense pressure, the vast majority of the time, CR budgets increased, held steady, or decreased only in proportion with other corporate departments' budgets throughout 2009.

Figure ES3:
During the recent recession, my company's CR budget



We all know what a tough year 2009 was for most companies. It speaks volumes to the true dedication companies have for their CR programs that so many of them not only held their budgets steady (57%) but some actually doubled down: 19% of respondents say they increased budgets at the same level or higher than other departments. While another 19% report decreases, they were proportional to cuts in other departments.



43% of CR functions report into the CEO

51% of CEOs have recently driven a CR initiative

41% of boards have members dedicated to CR efforts

Corporate responsibility experiences uneven CEO and board engagement

Do CEOs and boards care enough about CR to lead and if so, does it actually matter? Well, as is often said, change comes from the top, and CR is no different. 43% of CR functions report directly to the CEO or board of directors and a majority of CEOs have led at least one CR-related initiative in the last 12 months. Moreover, 41% of boards have one or more members designated to lead CR-related topics, and 23% of boards have led a CR-related initiative in the last 12 months. Those results exceeded our expectations, but clearly we have some distance to travel.

Beyond the numbers our interviews reveal that when CEOs take a direct interest in CR it makes a big difference in the likelihood and quality of positive outcomes. When CEOs meet frequently with their CR teams and speak clearly (more on that proviso below) there's an almost direct correlation with the ability of these teams to achieve their stated goals.

Companies lack internal consensus on what they value from corporate responsibility

There's a difference between what the staff think CEOs value and what CEOs say they actually value from CR programs. CEOs rank corporate governance and sustainability strategy as their top two priorities for their CR programs. Other (non-CEO) respondents, however, believe CEOs rank sustainability strategy and brand management as the number one and number two priorities respectively. While it's not surprising that CEOs place a higher degree of importance on corporate governance than other respondents, the fact that non-CEOs believe CEOs value brand management highly (second versus the CEOs' actual ranking of fifth) is interesting, and raises the question of how well CEOs communicate their CR values.

Figure ES4:
The TOP areas in terms of their CR importance to my CEO

RANK	AREA
1	Sustainability Strategy
2	Brand Management
3	Corporate Governance
4	Risk Management
5	Employee Relations

Figure ES5:
As CEO, the TOP 3 areas in terms of their CR importance to me

RANK	AREA
1	Corporate Governance
2	Sustainability Strategy
3	Risk Management
4	Employee Relations
5	Brand Management

One cause for this disconnect could be a lack of clarity on the CEO's part about his/her actual priorities. As reported earlier, 43% of CROs report directly to the CEO, but that also means that 57% don't. Nearly half of CEOs say they *never* meet with their CR staffs. While this number probably includes a disproportionate number of the companies that do not have any CR program, it still indicates that CEOs aren't always directly communicating their objectives to the CR staffs. Couple that with the fact that 26% say they can't measure anything related to the CR program, and you begin to see that there are some who are really struggling with setting and measuring priorities for their programs.

Companies from different countries place different emphasis on corporate responsibility

There are substantial differences among different regions in their CR emphasis. 35% of US-based corporations report having a dedicated CRO compared with 65% for Europe, 64% in Asia Pacific/Australia, and 47% in Canada. While CR has grabbed headlines in the US of late, this data reveal that the rest of the world has quietly assembled more formal programs in greater numbers than their American counterparts.

Latin American (76%), Western European (72%), Canadian (53%), and Asia Pacific/Australia (50%) companies are more likely to have a dedicated CR budget than their US counterparts (45%). They're all also more likely to have specific communications dedicated to socially responsible or environmental investors than US companies.

Figure ES6 : **My company has a Corporate Responsibility Officer (CRO) or similar role that is responsible for CR processes**

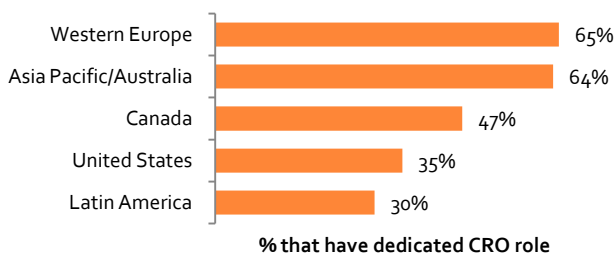
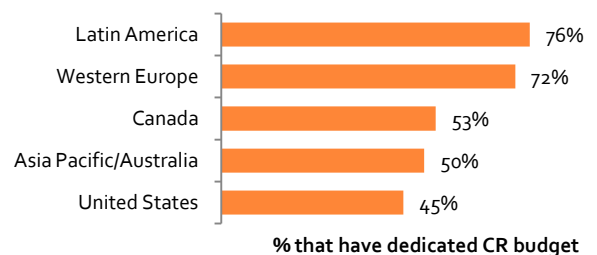


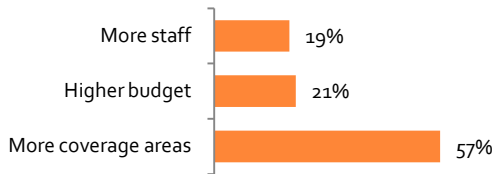
Figure ES7: **The CR function has a dedicated department budget handled by a single budget owner**



Corporate responsibility will struggle to deliver on high expectations

Rising expectations are almost synonymous with CR. Society expects more from companies. Companies expect more from their CR programs. 57% of respondents indicate that in the next three years they will expand the responsibilities of their CR programs. Only 19%, though, expect to add more staff and 21% will increase their CR budget. When considered alongside the fact that 48% of CR programs do not have a dedicated budget and 20% of firms overall and 26% of the largest firms have CR programs but no CR Officer, one wonders if these programs have too many burdens with too few shoulders to carry them.

Figure ES8: I expect my company's CR program to expand through



Conclusion

When we step back from the data, several key questions jump out at us worthy of additional study:

- Are companies measuring the right things and putting in place the professional management armed with the right tools to get the job done?
- Are companies raising expectations without providing resources?
- Have they structured these programs for real success?
- If expectations rise faster than these programs can deliver will it give ammunition to critics who claim CR is a marketing skill?

Perhaps the most precious asset any company has is ROMT: Return on Management Time. You can make more money but you can't make more time and the precious time executives devote to these programs has to have measurable payoff, not necessarily in hard cash, but for sure in hard data. We hope these data encourage company executives to continue devoting their ROMT to ensuring CR's success.



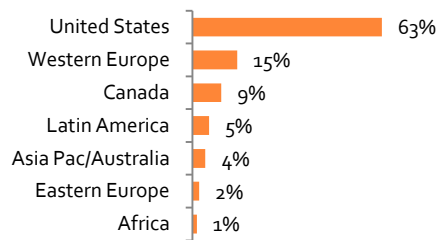
Research results: The meat and potatoes

What follows are the composite results from our survey of 650 executives worldwide concerning corporate responsibility within their organizations. See Appendix 1 for details on how to access additional data analysis.

Demographics

650
responses

Figure 1:
My company's headquarters are located in



Figures may not add to 100% because of rounding.

Figure 2:
My company has locations in

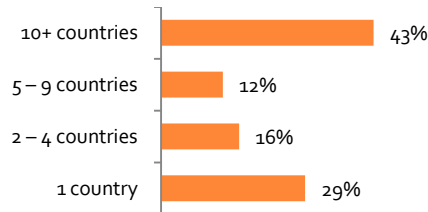
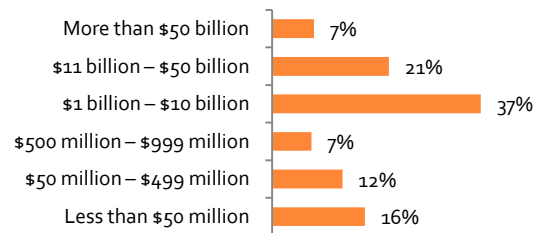


Figure 3:
My company's annual global revenues (in US\$) are



Respondents represent a wide variety of industries and functional areas.



Figure 4:
My company's primary industry is

INDUSTRY	%
Manufacturing	17%
Finance, Insurance & Real Estate	13%
Consulting/Professional/Legal Services	10%
Utilities/Power, Oil, Energy, & Water	10%
IT, Technology, Software	8%
Public Sector/Nonprofit/Education	7%
Mining & metals	4%
Consumer Goods, Electronics	4%
Retail trade	4%
Communications/Telecommunications	3%
Biotech/Medical Equipment/Pharmaceuticals	3%
Construction/Engineering	3%
Health Care/Health Sciences	2%
Transportation, storage and delivery	2%
Aerospace/Aviation	2%
Media/Entertainment	2%
Wholesale/distribution	1%
Agriculture, Forestry & Fishing	1%
Travel & entertainment	1%
Environment/Waste management	1%
Defense & security	0.2%

Figure 5:
My functional area is

FUNCTIONAL AREA	%
Corporate Responsibility	27%
Investor Relations	17%
C-Suite	12%
Sustainability/Environment	12%
Marketing & Communications	7%
Operations	6%
Finance	4%
Legal	4%
Human Resources	3%
Education & Research	2%
Other	2%
Philanthropy	2%
Environment, Health & Safety	1%
Governance & Compliance	1%
Strategy & planning	1%

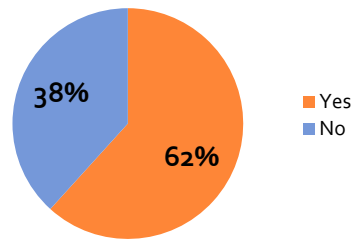
Corporate responsibility structure

Formal corporate responsibility functions

The majority of companies reporting having formal CR functions, regardless of whether those functions are managed by one or several departments.

There's a fairly direct relationship between organization size and the existence of a formal CR function – the larger the company, the greater likelihood it has a formal CR program.

Figure 6:
My company has a formal CR function



96%
of the largest
companies have
formal CR
programs

Figure 7:
My company has a formal CR function – by company size

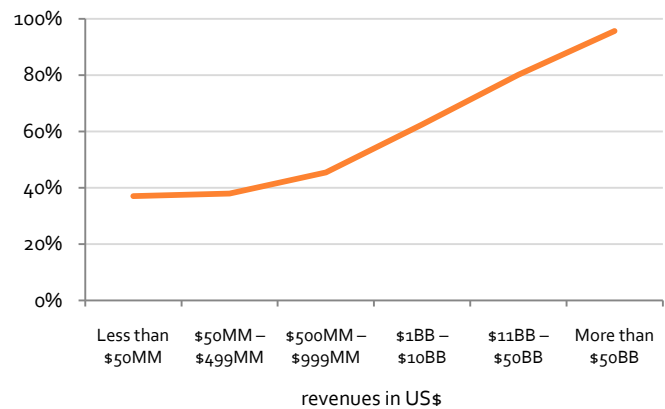
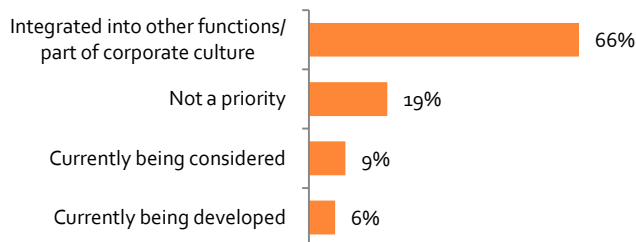


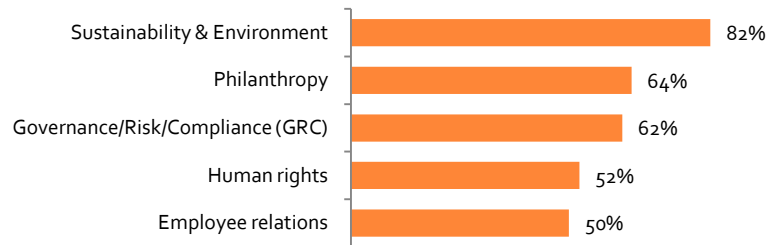
Figure 8:
My company has no formal CR function because it's



Areas included in CR programs

Companies most commonly include sustainability & environment in their CR functions, followed by philanthropy, and governance/risk/compliance. Human rights and employee relations are least common.

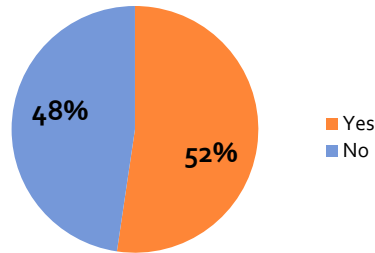
Figure 9:
The CR function currently includes the following areas



CR budgets

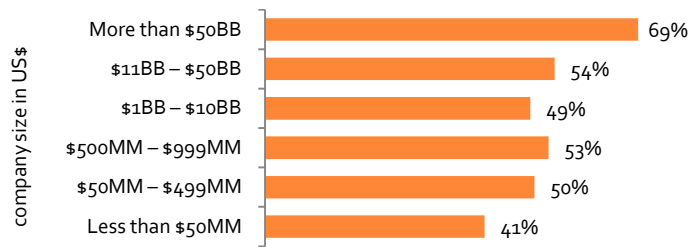
A majority of companies have a dedicated budget for CR activities.

Figure 10:
The CR function has a dedicated department budget handled by a single budget owner



Not surprisingly, the larger the company, the more likely it is to have a dedicated CR budget.

Figure 11:
The CR function has a dedicated department budget handled by a single budget owner – by company size



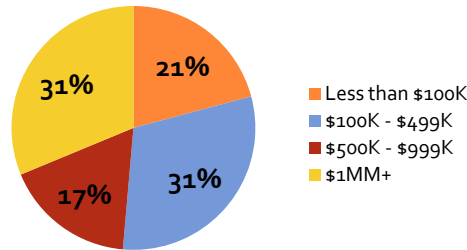
96%
of the largest
companies have
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programs

69%
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CR budget



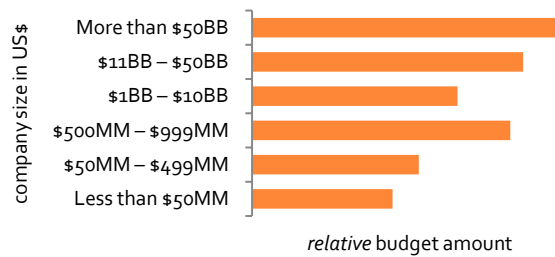
The spend authority among those that do budget for CR activities varies greatly.

Figure 12:
The budget for external CR spend authority unrelated to philanthropic activities is



Again not surprisingly, CR budget tends to increase with the size of the company.

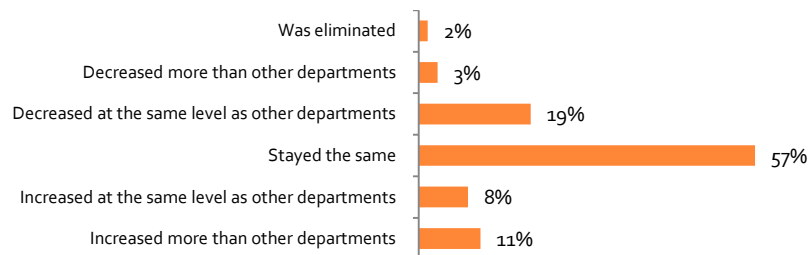
Figure 13:
The budget for external CR spend authority unrelated to philanthropic activities is – relative budget by company size



only **3%**
of CR budgets
decreased more
than other
departments
and only
2%
were eliminated
during the recent
recession

CR budgets generally stayed the same during the recent recession, or decreased at the same level as other budgets.

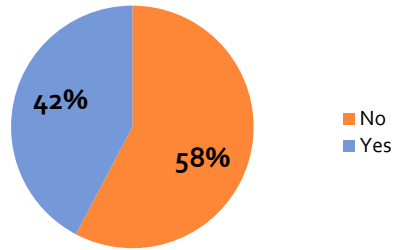
Figure 14:
During the recent recession, my company's CR budget



CR staffing

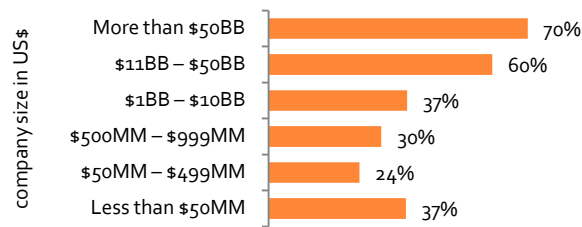
42% of companies say they have a dedicated corporate responsibility officer or similar role that is responsible for CR processes.

Figure 15:
My company has a corporate responsibility officer (CRO) or similar role



However, larger companies are more likely than smaller ones to have dedicated CROs or similar roles.

Figure 16:
My company has a corporate responsibility officer (CRO) or similar role – by size



Most often – about a third of the time – CR roles report through the CR area, but next most often are distributed throughout the organization. Third most common is reporting into the CEO, followed by the communications/government relations area.

41% of the time, the CRO reports to the CEO – a rate nearly four times any other. Next most often the CRO reports to the legal or communications lead, at 11% each.

Figure 17:
That role is in the following functional area

REPORTING AREA	%
Corporate responsibility	32%
Distributed among several areas	20%
Office of the CEO	14%
Communications/government relations	12%
Legal/general counsel	5%
Operations	4%
Marketing/PR	4%
Other	3%
Philanthropy/ Foundation	2%
Environment/health/safety	2%
Executive area	1%
Human resources	1%
Sustainability	1%

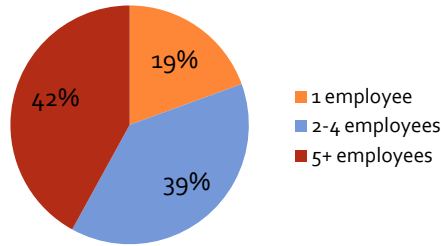
Figure 18:
That role reports to

CRO REPORTS TO	%
CEO	41%
Legal lead	11%
Communications lead	11%
Other	8%
CFO	5%
COO	4%
Philanthropy/Foundation lead	3%
Marketing/PR lead	3%
HR	3%
Distributed among several areas	2%
Board of directors	2%
Corporate affairs	1%
Environment/Health/Safety lead	1%
Public affairs	1%
Strategy	1%
Chief Administrative Officer	1%
Chief Brand Officer	1%
Sustainability lead	1%



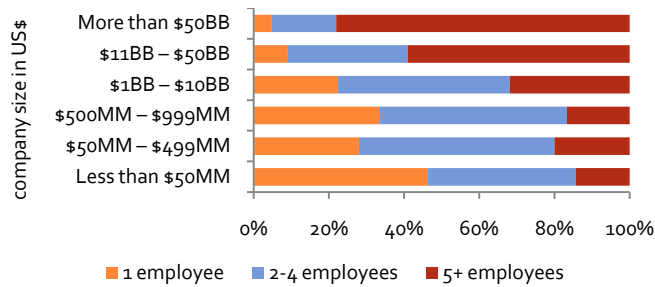
42% of companies have five or more CR employees, and another 39% have two to four CR employees.

Figure 19:
The CR function has the following number of FTEs



There is nearly a direct relationship between the size of the company in US\$ revenues and the number of CR employees. Still, even the smallest companies are more likely than not to have more than one CR employee.

Figure 20:
The CR function has the following number of FTEs – by company size



Corporate responsibility communications

Just about half of all companies say they have a communication directed to socially responsible or environmental investors, and two thirds have products/services that rely on CR-related messaging.

Figure 21:
My company has a specific communication effort directed at “socially responsible” or “environmental” investors

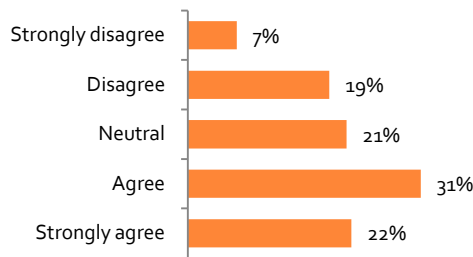


Figure 22:
At least one of my company’s product/service offerings relies on a CR-related message in its marketing

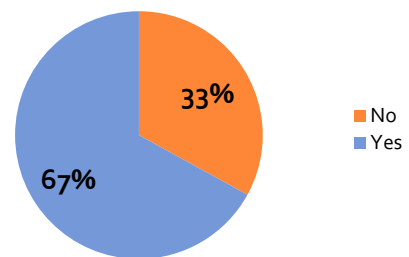


Figure 23:
My company publishes a CR/sustainability/ CSR report

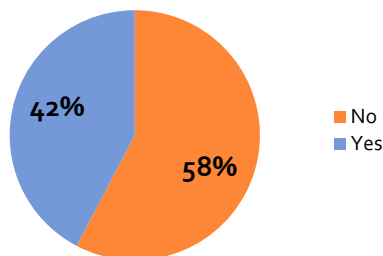


Figure 24:
My company publishes a CR/sustainability/ CSR report

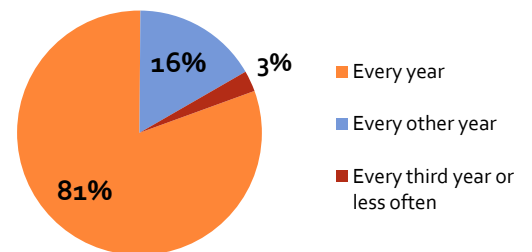
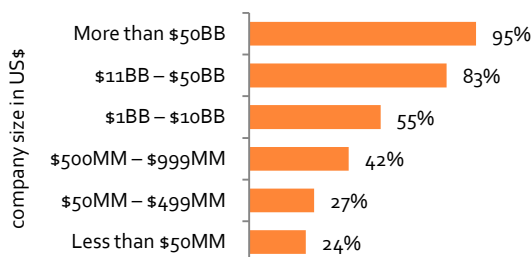


Figure 25:
My company publishes a CR/sustainability/ CSR report – by company size



75% of companies follow *Global Reporting Initiative (GRI)* guidelines to develop their reports

CR and executive management

CEO involvement

There's general agreement, among non-CEOs and CEOs alike, that CEOs understand the role of CR and how it integrates with operations, although CEO respondents tend to be more confident of their own understanding than do non-CEO respondents.

Figure 26:
My CEO understands the role of CR and how CR integrates with operations

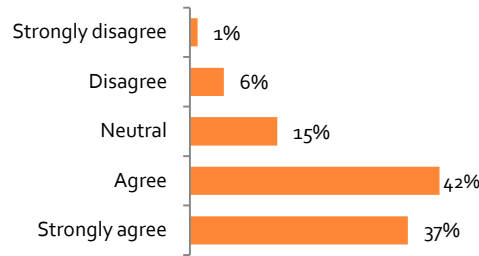
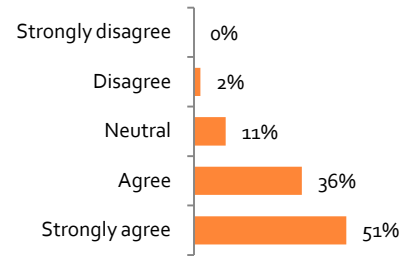


Figure 27:
I [the CEO] understand the role of CR and how CR integrates with operations



The vast majority of both non-CEO (81%) and CEO (79%) respondents say that CEOs believe CR is important or very important to their businesses.

Figure 28:
My CEO believes that CR is

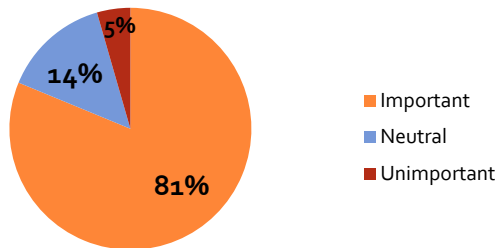
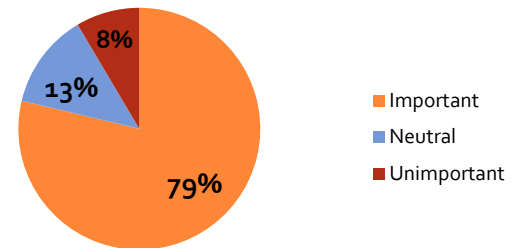


Figure 29:
In my role as CEO, I believe that CR is



50% of non-CEO respondents and 64% of CEOs say the CEO has driven a CR-related initiative in the past 12 months

We asked both non-CEOs and CEOs to indicate the CR areas of greatest importance to CEOs and received slightly differing answers depending on the respondent. Non-CEOs’ perception is that CEOs rank sustainability and brand management in the top two spots. CEOs, however, say corporate governance and sustainability are the two areas of greatest importance.

Figure 30:
The TOP areas in terms of their CR importance to my CEO are

RANK	AREA
1	Sustainability Strategy
2	Brand Management
3	Corporate Governance
4	Risk Management
5	Employee Relations

Figure 31:
The TOP areas in terms of their CR importance to me [the CEO] are

RANK	AREA
1	Corporate Governance
2	Sustainability Strategy
3	Risk Management
4	Employee Relations
5	Brand Management

There also appears to be a difference of opinion between non-CEOs and CEOs about how often they meet with CR staff. Non-CEOs have the impression that 75% of CEOs meet with CR staff regularly, most often monthly. On the other hand, nearly half of CEOs say they never meet with CR staff; those that do are most likely to meet with them monthly.

Figure 32:
My CEO meets directly with the CR leader(s)

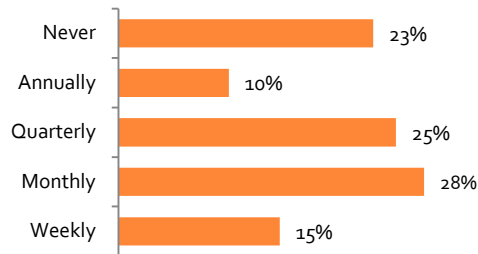
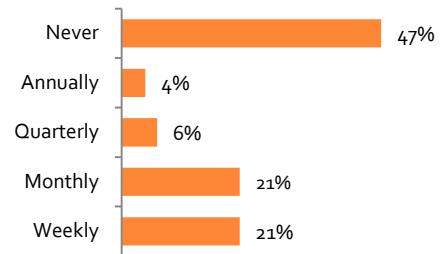


Figure 33:
I [the CEO] meet directly with the CR leader(s)



Board involvement

41% of companies say one or more members of their board of directors is a designated member for CR-related topics, and 23% say their board of directors has driven a CR-related initiative.

Figure 34:
One or more member(s) of my company's board of directors is a designated member for CR-related topics

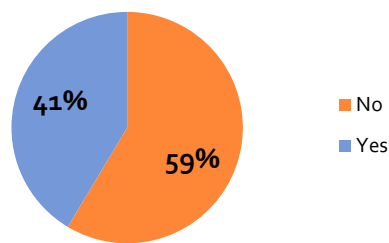
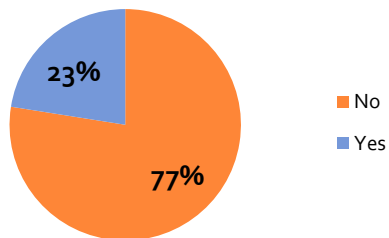


Figure 35:
My company's board of directors has driven a CR-related initiative in my company in the past 12 months



CR audience and benefits

According to respondents, the top audience and benefits of CR programs are customer-related.

Figure 36:
My company's 5 TOP CR audiences are

RANK	AUDIENCE
1	Customers/public
2	Workforce
3	Investors
4	Government
5	Board of Directors

Figure 37:
The TOP 5 benefits of my company's CR program are

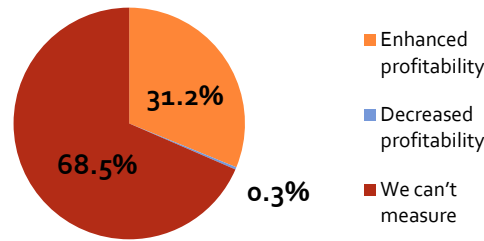
RANK	AUDIENCE
1	Improves customer relations
2	Improves environmental quality
3	Improves societal quality of life
4	Improves public opinion
5	Attracts/retains talent



CR goals & expectations

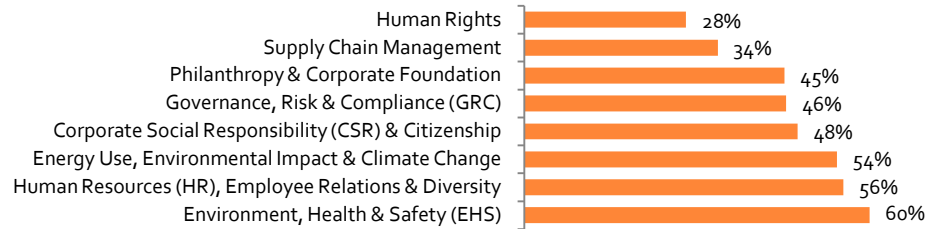
Nearly 70% of respondents say they cannot measure the impact of CR on the company's profitability. Almost all of the remaining companies say they can show that CR has improved profitability.

Figure 38:
My company can demonstrate that CR has



Companies most often establish specific and measurable goals in: environment, health & safety (EHS); human resources (HR), employee relations & diversity; and, energy use, environmental impact & climate change.

Figure 39:
My company has publicly declared specific and measurable goals in the following areas



72% of all respondents say they expect their CR programs to expand over the next three years; only 7% do not anticipate expansion.

Figure 40:
I expect my company's CR program to expand over the next three years

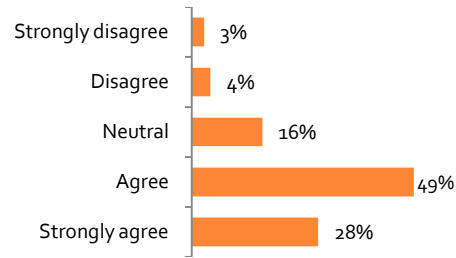
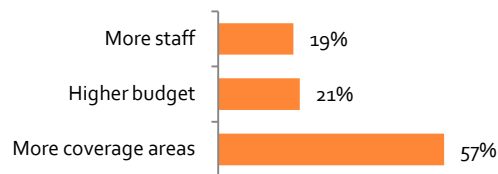


Figure 41:
I expect my company's CR program to expand through



Appendix 1: Accessing the data

Did you find what you read here valuable? Are you looking for even more detail – data relevant specifically to your company?

You can get the **Best Practices Benchmark**, including all the detailed data and analysis that goes into it. These reports allow you to compare yourself against every respondent, including specific breakdowns by company size, industry, and region. Reports are available in the modules described below.

In addition to this report, **Module 1: Executive Summary**, comparative data is available in two formats:

Module 2: Comparative Report

Compare your answers with the answers of every other respondent. While preserving the anonymity of respondents, you can see how your answers compared with all others. It is available to CROA Corporate Members for \$9,500 or \$15,500 for non-members and is free of charge for CROA Premium Members.

Module 3: Detailed Comparative Report with Specific Benchmarks

Includes all the data in Module 2 plus specific analysis comparing your responses with responses from your peer companies based on size, industry, and region. It is available to CROA Corporate Members for \$25,000 or \$9,500 for CROA Premium members (not available for non-members).

To access the comparative reports, become a CROA premium member or purchase them separately. For more information or to purchase, contact:

Adam Bleifeld, adam.bleifeld@SharedXpertise.com, 1.202.905.0351, ext. 19 or

Vince Albergato, vince.albergato@SharedXpertise.com, 1 732 476 6160, ext. 118

