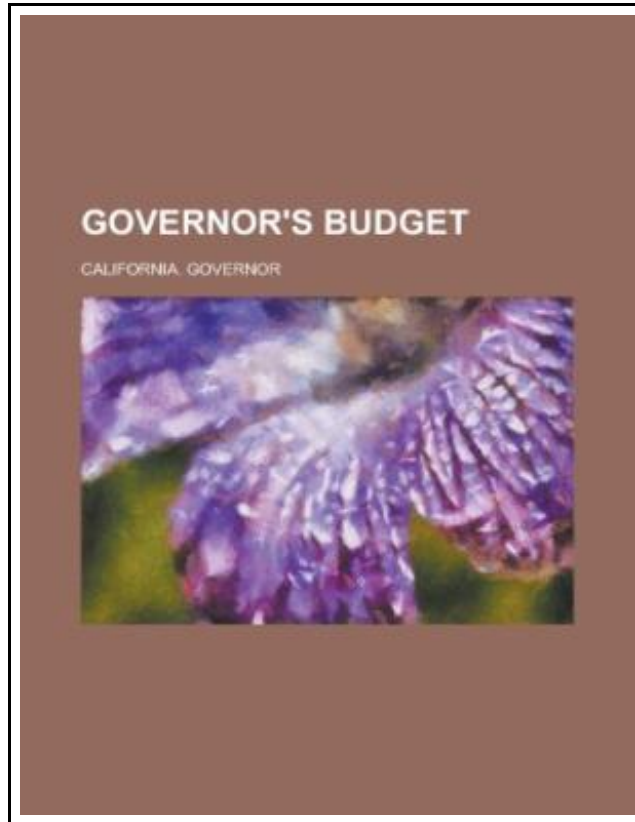


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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 40 pages. OCLC Number: (OCoLC)49976374 Subject: Corporations -- Corrupt practices -- United States. Excerpt: . . . 15 ment, which some courts have read into other obstruction of justice statutes, to tie the obstructive conduct to a pending or imminent proceeding or matter. It is also sufficient that the act is done in contemplation of or in relation to a matter or investigation. It is also meant to do away with the distinctions, which some courts have read into obstruction statutes, between court proceedings, in-vestigations, regulatory or administrative proceedings (whether for-mal or not), and less formal government inquiries, regardless of their title. Destroying or falsifying documents to obstruct any of these types of matters or investigations, which in fact are proved to be within the jurisdiction of any federal agency are covered by 15 this statute. Questions of criminal intent are, as in all cases, ap-propriately decided by a jury on a case-by-cases basis. It also ex-tends to acts done in contemplation of such federal matters, so that the timing of the act in relation to the beginning of the matter or investigation is also not a bar to prosecution. The intent of the pro-vision is simple; people should not be destroying, altering, or fal-sifying documents to obstruct any government function. Finally, this section could also be used to prosecute a person who actually destroys the records himself in addition to one who persuades an-other to do so, ending yet another technical distinction which bur-16 dens successful prosecution of wrongdoers. Second, Section 2 creates a five-year felony, 18 U. S. C. 1520, to punish the willful failure to preserve financial audit papers of com-panies that issue securities as defined in the Securities Exchange Act of 1934....

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