



Sarbanes-Oxley Act of 2002-Listing of Titles and Sections

Title	Sections
I Public Company Accounting Oversight Board	101 Establishment; administrative provisions
	102 Registration with the Board
	103 Auditing, quality control and independence standards and rules
	104 Inspections of registered public accounting firms
	105 Investigations and disciplinary proceedings
	106 Foreign public accounting firms
	107 Commission oversight of the Board
	108 Accounting standards
	109 Funding
II Auditor Independence	201 Services outside the scope of practice of auditors
	202 Pre-approval requirements
	203 Audit partner rotation
	204 Auditor reports to audit committees
	205 Conforming amendments
	206 Conflicts of interest
	207 Study of mandatory rotation of registered public accounting firms
	208 Commission authority
	209 Considerations by appropriate State regulatory authorities
III Corporate Responsibility	301 Public company audit committees
	302 Corporate responsibility for financial reports
	303 Improper influence on conduct of audits
	304 Forfeiture of certain bonuses and profits
	305 Officer and director bars and penalties
	306 Insider trades during pension fund blackout periods
	307 Rules of professional responsibility for attorneys
	308 Fair funds for investors
IV Enhanced Financial Disclosures	401 Disclosures in periodic reports
	402 Enhanced conflict of interest provisions
	403 Disclosures of transactions involving management and principal stockholders
	404 Management assessment of internal controls
	405 Exemption
	406 Code of ethics for senior financial officers
	407 Disclosure of audit committee financial expert
	408 Enhanced review of periodic disclosures by issuers
	409 Real time issuer disclosures

V Analyst Conflicts of Interest	501	Treatment of security analysts by registered securities associations and national security exchanges
VI Commission Resources and Authority	601	Authorization of appropriations
	602	Appearance and practice before the Commission
	603	Federal court authority to impose penny stock bars
	604	Qualifications of associated persons of brokers and dealers
VII Studies and Reports	701	GAO study and report regarding consolidation of public accounting firms
	702	Commission study and report regarding credit rating agencies
	703	Study and report on violators and violations
	704	Study of enforcement actions
	705	Study of investment banks
VIII Corporate and Criminal Fraud Accountability	801	Short title
	802	Criminal penalties for altering documents
	803	Debts nondischargeable if incurred in violation of securities fraud laws
	804	Statute of limitations for securities fraud
	805	Review of Federal sentencing guidelines for obstruction of justice and extensive criminal fraud
	806	Protection for employees of publicly traded companies who provide evidence of fraud
	807	Criminal penalties for defrauding shareholders of publicly traded companies
IX White Collar Crime Penalty	901	Short title
	902	Attempts and conspiracies to commit criminal fraud offenses
	903	Criminal penalties for mail and wire fraud
	904	Criminal penalties for violations of the Employee Retirement Income Security Act of 1974
	905	Amendment to sentencing guidelines relating to certain white-collar offenses
	906	Corporate responsibility for financial reports
X Corporate Tax Returns	1001	Sense of the Senate regarding the signing of corporate tax returns by chief executive officers
XI Corporate Fraud and Accountability	1101	Short title
	1102	Tampering with a record or otherwise impeding an official proceeding
	1103	Temporary freeze authority for the Securities and Exchange Commission
	1104	Amendment to the Federal Sentencing Guidelines
	1105	Authority of the Commission to prohibit persons from serving as officers or directors
	1106	Increased criminal penalties under Securities Exchange Act of 1934
	1107	Retaliation against informants