

**Access Worldwide Communications, Inc.
Board of Directors Plan of Organization**

December 2, 2000

RESOLUTION: Board Governance

Whereas, the Board of Directors (the "Board") of Access Worldwide Communications, Inc. (the "Corporation" or "Access"), (formerly CulturalAccessWorldwide), as part of its By-Laws, established certain policies for governance for various actions with respect to the Boards participation in the conduct of the business.

Whereas, it is now desirable to revise the Board's governance established in the aforementioned By-Laws:

Now Therefore, Be It

Resolved, that effective this date, the following policies will apply to the Board's participation in the conduct of the business.

Today, there are various legal and moral considerations, which generally indicate the desirability of broad Board of Director participation in the conduct of the business.

These reasons are as follows:

1. Access has become a relatively large and complex business.
2. Access provides services to a highly regulated and complex industry.
3. Access Board of Directors consists of experienced individuals who can, if called upon, contribute importantly to the overall management of the business without interfering with day-to-day operations.

Based upon the successful experience of other corporations, we outline below a plan for Access. This plan is consistent with the Board's fundamental responsibility to stockholders and attempts to provide for:

- A. A precise distinction between the functions of the Board and Management.
- B. An awareness of and agreement to the time commitment required to perform the duties of a Board member.
- C. A pattern of compensation for independent Directors, which recognizes the value of their time commitment.
- D. A definite emphasis on the objective and independent viewpoint of each individual Board member.

The plan is outlined as follows:

General:

1. Membership on the Board should be confined to those individuals who can, on the basis of their experience and know-how, make valuable contributions to the overall conduct of the business.
2. The size of the Board should be limited to a relatively small number of members so it can operate effectively as a body of the whole. However, it must be large enough to handle the activities of the various Board Committees. This means that on a going basis the ideal size of the Board should be from nine to twelve, although in some unusual situations, we may want to temporarily deviate from this ideal range.
3. A written statement clearly defining the functions of the Board should be adopted. This statement should distinguish between the responsibilities of the Board and the Management. Such a statement is attached.
4. Independent members shall constitute the majority of the Board membership.
5. An independent Director must retire at the Annual Meeting of Stockholders next following attainment of age seventy (70).
6. A management Director must resign or retire concurrently with resignation or upon retirement from active management at the director's normal or early retirement date under the Company's retirement plan. A retired Chief Executive Officer of the Company is the only former management Director who may continue to serve on the Board after retirement from employment with the Company.

Board Compensation

1. Board Membership The time commitment involved will be approximately 10-15 days per year, including attendance at regular and special Board and Committee meetings. The compensation levels are detailed on Attachment A.
2. Special Assignment In addition to the above, independent Directors will be compensated for "special assignments" which require significant time commitments beyond those involved in Board and Committee memberships. Any such "special assignments" must be made at the request of the Chairman of the Board and reported to the Board. Compensation will be made at the rate of \$1,000 per day.
3. Management Board Members Management Directors will not be separately compensated for their participation on the Board or Committees of the Board, but their work on Board matters will be consciously taken into account in determining their total compensation.

The foregoing rates for Board and Committee participation are "normal" for the approximate time commitment involved. If a Director is unable to undertake the full time commitment but can make a contribution with a lesser time commitment, the rate will be reduced accordingly.

Compensation to independent Directors is to be paid quarterly in arrears at the rates indicated above for Board membership and Committee meeting attendance, and at per diem rates for "special assignments".

Board members should also be reimbursed for out-of-pocket expenses incurred in connection with their duties as Directors.

The Board may elect a Vice-Chairman of the Board to act on Board matters for the Chairman in the latter's absence. The Board or the Chairman may assign the Vice-Chairman other duties.

Commitment of the Board

The Board should establish Committees of the Board and delegate important responsibilities to them. Committees of the Board may also select subcommittees from time to time subject to Board approval. The responsibilities of each Committee and subcommittees should be spelled out in a statement approved by the full Board before implementation. Again, as in the statement defining the functions of the Board, these respective statements should clearly distinguish between the responsibilities of each Committee and Management.

All independent Directors should take an active role in Committee activities with each serving on at least one, and in most cases, two or more Committees. The Nominating Committee shall make recommendations to the Board for Committee appointments based on the interest and expertise of each individual Board member. All such appointments are subject to Board approval.

Participation on the various Committees should be rotated from time to time so as to provide both continuity on each Committee and exposure of the activities of each Committee to all independent Directors. In some cases, the Chairperson of a Committee may want to invite others to attend all or part of a Committee meeting.

It is suggested that all Board Committees be composed of at least three regular members, to the extent possible.

Access Board of Directors Restated Statement of Functions

Access Board of Directors is responsible to the stockholders for all corporate powers and the business and affairs of the Company as provided in the Certificate of Incorporation, the Bylaws and by the Delaware General Corporation Law. In fulfilling this responsibility, the Board will endeavor to:

1. Protect and build the Company's assets and ensure the continuity of the Company.
2. Determine that the company is well managed.
3. Encourage the Company to be a good corporate citizen with respect to its associates, clients, suppliers and the community at large.
4. Make all decisions that for legal or other reasons should not be delegated.

The functions of the Board are distinct from those of the Management of the Company. In general, the Board establishes overall corporate policy and then delegates to and holds the Management responsible for the day-to-day operation of the business, consistent with this established policy.

The Board is responsible for establishing its own organization, including the Committees of the board, and shall approve the responsibilities delegated to each of these Committees prior to their implementation. At present, the board has established the following Committees of the Board:

1. Audit Committee
2. Capital and Finance Committee
3. Compensation Committee
4. Nominating Committee

Principal Functions

The principal functions and responsibilities of the Access Board are as follows:

1. Review and approved major corporate goals and policies after full consideration of the recommendations by Management, including:
 - A. Review the Company's Budget and the company's Strategy at intervals the Board deems appropriate.
 - B. Review and approve any significant changes in the manner of doing business, such as (1) getting into a new line of business, (2) getting out of an existing line of business and (3) acquisition or divestiture of a company, or merger with a company in accordance with the approved Authority Level Guidelines (attached).

- C. Evaluate the Company's performance as a whole and by each major division or subsidiary as they relate to the Budget and the Company's Strategy.
 - D. Inquire into the causes of major deficiencies in performance and encourage their correction.
 - E. Receive, on request, periodic compliance reports concerning conformance with major corporate policies from the Management and/or Board Committees, such as the Audit Committee and the Capital and Finance Committee.
2. Select the Chief Executive Officer, delegate to him or her all responsibility for the management of the Company except for that reserved to the Board by law or by this Statement of Board functions, review and evaluate his or her performance, and provide for the orderly succession to the position of Chief Executive Officer.
3. Approve the top management organization structure based on recommendations of the Chief Executive Officer and review and evaluate the performance of the individuals in this group. The Board shall also assist in the evaluation of candidates for the top management group.
4. Monitor the Company performance using a management information system provided by the Chief Executive Officer, which shall include the following:
 - A. Quarterly financial statements, including sales and profit detail for major subsidiaries and divisions, comparing actual results with Budget and the prior year's results.
 - B. Periodic sales and profit forecasts comparing latest forecast date with the Budget and with the prior year's results.
 - C. A report of opening or closing of any substantial production facility.
 - D. Periodic reports regarding areas of special problems or opportunities.
 - E. Approve all items in accordance with the attached approval authority resolution.
5. Review and approve basic employee benefit plans and incentive plans, such as pension, profit sharing, stock purchases, stock option, restricted stock, management incentive compensation, performance shares, etc.
6. Review and approve salaries and incentive cash compensation for company officers and all salaried associates with base salaries above \$100,000 annually; also approve any new officer position. These functions as well as the authority to grant restricted stock, stock options and other long term compensation units have been delegated by the Board to the Compensation Committee, subject to the right of any Board member to inspect Committee records pertaining thereto.
7. Declare all dividends to stockholders.

8. Monitor the Company's financial condition by:
 - A. Authorizing short-term borrowing by approving total bank credit lines and a commercial paper issuance limit; approving long-term borrowing; and approving issuance of any new equity.
 - B. Receiving and approving the annual Capital Expenditure Budget.
 - C. Receiving forecasts of cash flow on a regular basis.
 - D. Establishing and periodically reviewing the Company's contributions policy.
 - E. Receiving annually a report on insurance coverage and the cost thereof.
9. Review and approve recommendations made by the Nominating Committee in regard to the management of the Board, including:
 - A. Proposals for the size of the Board to be submitted to the stockholders for their approval.
 - B. Retirement policy as it relates to Board membership.
 - C. Compensation schedule for Board members, which recognizes the varying time commitments by various Board members.
 - D. Nominating individuals for election to the Board, subject to annual election by the stockholders, or for election by the stockholders.
 - E. Appoint and abolish Committees of the Board and appoint the Chairpersons thereof.
 - F. Review at reasonable intervals this Statement of Board Functions and make changes or modifications to meet the ever-changing requirements of the Company.
10. Receive periodic reports from each Committee of the Board and take whatever action is deemed appropriate based on these reports.
11. Recommend for stockholder approval the Company's independent public accountants and review their performance. Provide for an independent review of the auditor's report by having the Audit Committee of the Board make a report to the Board of its findings and recommendations at least annually.
12. In addition, Board members may serve individually as advisers to the Chief Executive Officer and, with his or her approval, to others in the company so as to offer constructive advice and criticism and promote actions that are in the best interest of the Company, with the understanding that the Chief Executive Officer is free to use such individual advice as he deems appropriate.

APPROVED DIRECTORS COMPENSATION PLAN
Attachment A

Commencement:	December 1, 2002
Retainer:	\$15,000 per year for each non-employee Director payable quarterly in arrears. \$17,500 per year for each non-employee chairperson payable quarterly in arrears.
New Directors:	25,000 options at closing price on day of election.
In-Person Board Meetings:	\$1,000 (includes Committee meetings in connection with full Board meeting) for each non-employee Director.
Telephonic Board Meetings:	\$500 for each non-employee Director.
Committee Meetings: (in person or by phone)	\$500 for each non-employee Director unless on same day with full Board meeting.
Annual Options Grant:	20,000 options annually – 3 year vesting period.
Special Assignment:	In addition to the above, independent Directors will be compensated for “special assignments” which require significant time commitments beyond those involved in Board and Committee memberships. Any such “special assignment” must be made at the request of the Chairman of the Board and reported to the Board. Compensation will be made at the rate of \$1,000 per day.

Statement of Functions Of The Chairman of the Board

The responsibilities of the Chairman of the Board are as follows:

The Chairman of the Board is responsible to the Board for organizing and leading it in the performance of its roles. The Chairman develops and maintains the agreed upon definition of the role of the Board and the organization and processes necessary to carry it out.

Acting on behalf of the Board and subject to its approval, the Chairman builds and maintains a Board membership in accordance with criteria and priorities established by the Board.

The Chairman of the Board maintains effective communication and joint work as necessary, with management in order to meet the needs of both the Board and management. In the process, he keeps the Board out of the doing of management's job, and also out of defaulting to management the performance of the Board's role.

In addition, the Chairman:

- develops meeting schedules and agendas for the Board and any of its Committees that he chairs;
- reviews the schedules and agendas of the Committees that he does not chair;
- obtains for the board such staff services as it may require.

The Chairman of the Board presides at meetings of the Board. He also is an "ex officio" member of each other Board Committee except the Compensation Committee.

The Chairman of the Board presides at meetings of stockholders. He communicates to stockholders on behalf of the Board, as necessary and performs other external functions on behalf of the Corporation to the extent he may agree to do so.

If the Chairman and President are different persons, the Chairman maintains with the President a mutual communication system to meet each other's needs, including their need to surface and deal promptly with conflicts that arise between them.

Substitution or Succession

If the Chairman of the Board will be absent from a meeting of the Board, he will appoint another Director to act as Chairman of the meeting.

In the event of death, permanent disability, or unanticipated resignation of the Chairman of the Board, the Vice-Chairman of the Board, if there is one, shall convene the Board so that it may establish a process for the selection of a new Chairman of the Board, and shall act as temporary Chairman with respect to Board matters until the successor takes over the position. If there is no Vice-Chairman of the Board, a special Board meeting may be called as provided in the By-Laws. If the Chairman was also the Chief Executive Officer, the President, if the President is a different person, shall act as the temporary Chief Executive Officer until a successor takes over the position; otherwise the position of Chief Executive Officer shall be vacant until the Board fills it.

**Statement of Functions
Of
The Chief Executive Officer**

The Chief Executive Officer is responsible to the Board for leading management in the conducting the business of the Corporation. He/she is the chief spokesperson for the Corporation. The Chief Executive Officer may also be the Chairman of the Board and/or the President. His/her obligations to the Board are:

1. Operate within legal and regulatory requirements and within Company policy as established and understood between the Board and management.
2. Maintain processes that regularly inform the Board of the Company's purpose, direction and plan. Obtain the Board acceptance thereof and report progress thereon.
3. Keep the Board informed of major issues and developments that affect the Company and of management's position and plans with regard to such issues and opportunities. When appropriate, engage the appropriate Chairperson of a committee in a discussion of such issues and developments while management's position and plans are still being developed.
4. Develop and maintain a strong leadership team and plan for the orderly succession of the leadership members.
5. Respond to Board and Committee request for information. In addition, make provisions for officers and associates to respond on their own behalf in accordance with a policy communicated to the organization.
6. Cause financial reports to shareholders to be prepared, reviewed by the Audit Committee of the Board and released in accordance with legal and regulatory requirements.
7. Provide for an effective fiscal policy in the employment and deployment of all corporate assets, including establishment of adequate controls and budgets.
8. Recommend for Board approval basic associate benefit plans and incentive plans (such as stock options, profit sharing, restricted stock, incentive compensation, etc.).
9. Recommend for Compensation Committee approval, salaries and incentive cash compensation for Officers and all salaried associates with an annual base salary of greater than \$100,000; also recommend for that Committee approval any new officer positions.

10. Recommend for the Compensation Committee approval the distribution among associates stock options and performance unit grants, restricted stock awards and similar units of long term compensation.
11. Provide for effective public, client and stockholders relations effort.
12. Communicate to the Board the contributions budget prepared in line with a Board approved contributions policy.
13. Recommend for Board approval any long-term borrowing.
14. Report, for Board approval changes in capital structure and basic changes in debt policy, including plans for outside financing.
15. Recommend Company's independent public accountants for Board consideration and submission to stockholders for approval.
16. Recommend to the Board the amount and timing of dividends to be paid to stockholders.
17. Recommend a company strategy for Board approval.
18. Recommend annually for Board acceptance a Budget.
19. Prepare annually a Capital Expenditure Budget for Board approval.
20. Provide for an effective management organization for the entire Company and recommend the top organization structure and principal officers for Board approval.
21. Recommend for Board approval, any significant changes in the manner of doing business, such as (a) getting into a new line of business, (b) getting out of an existing line of business, and (c) acquisition of a company or merger with a company.

In addition, the following management functions and responsibilities (which shall be delegated by the Chief Executive Officer to the Chief Operating Officers and other officers or general managers as he/she deems appropriate) shall be carried out under the direction of the Chief Executive Officer:

1. Operate the business as to provide for satisfactory earnings growth and return on investment.
2. Capitalize on market opportunities for the further growth of the business.
3. Provide for an effective product development and improvement plan.

4. Provide for efficient production capacity.
5. Provide for adequate motivation, development and compensation programs for associates, subject to the approval (when required) of the Board.

**Statement of the Responsibilities
Of the Vice-Chairman
Of the Access Board of Directors**

If there is a Vice-Chairman of the Board, the duties shall be:

1. To chair meetings of the Board and stockholders whenever the Chairman is unavailable, and otherwise shall act for the Chairman at the latter's request.
2. To assist the Chairman in the continuing development of the Access Board
3. To assist the Chairman in the review of selected subjects scheduled for presentation to the Board prior to each presentation. This will include, but not limited to, the annual revision of the strategy of the Company.
4. To undertake special assignment as required from time-to-time by the Chairman.

Responsibilities of the Chief Operating Officers – Relationship to the Chief Executive Officer

The Chief Operating Officer of each business unit, pursuant to delegations of authority by the Chief Executive Officer, will be responsible for the day-to-day management of the profit centers and designated staff operations of the business. The Chief Operating Officers will report to the Chief Executive Officer.

In addition, each Chief Operating Officer is responsible for operating their business unit within legal and regulatory requirements and within Company policy as established and understood between the Chief Executive Officer and the Chief Operating Officer.

AUDIT COMMITTEE CHARTER

Statement of General Policy

The primary purpose of the Audit Committee (the "Committee") is to assist the Board of Directors (the "Board") in fulfilling its responsibilities to oversee management activities related to internal control, accounting and financial reporting policies and auditing practices; to review the independence of the outside auditors and the objectivity of the internal auditors and to review the adequacy and reliability of disclosures to stockholders.

The members of the Committee shall meet the independence and experience requirements of the National Association of Securities Dealers. The Committee shall comprise of a minimum of three members all of which are appointed by the Board on the recommendation of the Nominating Committee.

The Committee will meet at least twice a year with the Chief Financial Officer, the Director Internal Audit and the outside auditors in separate executive sessions. The outside auditors are ultimately accountable to the Board and the Committee.

The Committee recognizes that management, internal auditors, and the outside auditors have more time, knowledge and detailed information on the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurances as to the Company's financial statements, internal controls or any professional certification as to the outside auditors' work.

In carrying out its oversight role, the Committee shall have the authority to retain special legal, accounting or other consultants at its discretion and at the Company's expense without permission of the Board or management.

The Committee is responsible for conducting the following recurring activities:

1. Review and reassess the adequacy of the Charter annually. At any time the Committee may recommend amendments to this charter and submit amendments for Board approval.
2. Review and discuss the annual audited and quarterly unaudited financial statements with management and the outside auditors. Discuss with the outside auditor their judgment about the quality, not just the acceptability, of the Company's accounting principles as applied to its financial reporting as required by SAS 61, as modified or supplemented.
3. Recommend to the Board whether to include the audited financial statements in the Company's Form 10K.

4. Prepare the report required by the Securities and Exchange Commission to be included in the Company's annual proxy statement.
5. Review significant changes in the Company's policies related to risk management, internal controls, accounting and financial reporting and ethical behavior of employees.
6. Review internal reports to remain apprised of material financial exposures and management actions to address issues related to:
 - Internal audit activities and internal and outside auditor's evaluation of internal control;
 - Exposures, uninsured risks, insurance coverages and premiums;
 - Compliance with Company policies, including the Code of Ethics and Business Conduct, and with federal and state laws;
 - Legal actions brought against the Company and any liabilities and contingencies, which would jeopardize its financial condition.
7. Select and evaluate the outside auditors' performance and where appropriate, replace the outside auditors subject to approval by the Board and ratified by the stockholders; and review the appointment and replacement of the Director of Internal Audit.
8. Confirm annually the outside auditors independence from the Company.
9. Review with the outside auditors' the scope of their examination for the succeeding year subsequent to the close of the current year.
10. Approve fees charged by the outside auditors.
11. Report to the full Board minutes of the Audit Committee meetings.
12. Review the company's activities with respect to minimizing any adverse environmental impact of its operations, products and product packaging.

Capital and Finance Committee Statement of General Policy

The Capital and Finance Committee shall regularly review the financial condition of the Company so as to counsel the Board on the total financial resources, strengths and capabilities of the Company.

Its specific powers and functions shall include the following in accordance with the Approval Authority document (attached):

1. Review on a regular and continuing basis the financial policies of the Company
2. Review the Company's financial conditions and its requirements for funds.
3. Review recommendations as to timing and types of financings to be undertaken.
4. Review and counsel on capital expenditures programs; approve criteria for assessing such programs.
5. Review the Budget as part of evaluating Company-wide financial planning.
6. Review and approve any significant changes in the manner of doing business, such as (1) getting into a new line of business, (2) getting out of an existing line of business and (3) acquisition or divestiture of a company, or merger with a company in accordance with the approved Authority Level Guidelines (attached).
7. Review and counsel on recommendations concerning any proposed balance sheet change of major significance.
8. Review and counsel on recommendations involving a change in the dividend rate of the Company's Common or Preferred Stock.
9. Report to the full Board minutes of the Capital and Finance Committee meetings.

Compensation Committee Statement of General Policy

The Compensation Committee shall regularly review the top management organization structure based on recommendations of the Chief Executive Officer and review and evaluate the performance of the individuals in this group. The Committee shall also assist in the evaluation of candidates for the top management group.

This Committee shall be governed by the following policy considerations:

1. The need to establish and maintain Management salaries and other forms of compensation which are internally fair and equitable and which are competitive with salaries and other compensation plans in the industries and geographic areas in which the Company operates.
2. The need to encourage Management to develop continually an executive and management organization of such depth and ability to enable the Company to compete successfully within the industries in which it operates, and so that recruiting of key personnel from outside the organization is kept to a minimum.
3. The need to oversee and maintain associates benefits for all associates which are internally fair and equitable and which are competitive with other benefit plan packages in the industries and geographic areas in which the Company operates.

Its specific powers and functions shall include the following in accordance with the Approval Authority document (attached):

1. Review and approve basic employee benefit plans and incentive plans, such as pension, profit sharing, stock purchases, stock option, restricted stock, management incentive compensation, performance shares, etc.
2. Review and approve salaries and incentive cash compensation for company officers and all salaried associates with base salaries above \$100,000 annually; also approve any new officer position. These functions as well as the authority to grant restricted stock, stock options and other long term compensation units have been delegated by the Board to the Compensation Committee, subject to the right of any Board member to inspect Committee records pertaining thereto.
3. Establish the Chief Executive Officer's salary, bonus amount and criteria for receiving bonus payment. Determine the amount, if any, of stock option awards and any other long-term compensation for the Chief Executive Officer.
4. To review periodically with the Chief Executive Officer the performance of Management and to encourage and review the plans of the Company with

regard to the training and availability of qualified personnel for appointment to key executive and Management positions.

5. To participate with the Chief Executive Officer in planning for the succession of the Chief Executive Officer.
6. To review and approve recommendations of the Chief Executive Officer regarding new positions of Officers, before the job is filled. Each recommendation should be supported by a job description, proposed salary range for the position and amount and criteria for incentive compensation. The Board of Directors of course, elects officers.
7. To administer all stock option, restricted stock and long term compensation plans and programs.
8. To review and approve recommendations of the Chief Executive Officer regarding retirement income and other deferred benefits plans applicable to Officers and associates.
9. To initiate studies of new executive compensation plans and of existing plans, as to competitiveness and tax law changes, and to make recommendations to the Board of Directors.

Nominating Committee Statement of General Policy

Statement of duties and responsibilities:

1. To guide the implementation of the Board of Director's Governance policy and review at reasonable intervals to meet ever changing requirements.
2. Recommend annually to the Board of Directors the slate of Director candidates to be proposed for election to the Board.
3. Review the overall Board performance and organization relative to corporate governance issues and recommend appropriate changes where indicated.
4. Recommend to the Board the composition of the Board, total size, expertise and proportion of Management to Independent Directors.
5. Recommend to the Board the criteria related to tenure as a Director, such as retirement policy for Directors.
6. Review, at least every two years, Board compensation and recommend to the Board any changes that seem appropriate.
7. Recommend to the Board the criteria regarding composition of Board Committees and, each year, specific assignments of individual Directors to these committees.
8. Recommend to the Board annually selection of Board Committee chairpersons.
9. Consider stockholders nominations for Board membership
10. Nominate individuals for election to the Board.

Contacts Between Directors And Others In The Organization

Access has a policy of free and open communications between people at all levels. The Company wants to make clear that this policy also applies to contacts between Directors and others in the organization and to spell out certain responsibilities that apply in those instances:

1. Both parties must recognize that all such contacts can involve only an exchange of information, not an exercise of authority.
2. Both parties are expected to express their own views openly and directly, being careful also to state that they differ from the official position if they know that to be the case.
3. Both parties are responsible for ensuring that any such discussions that are more than casual are communicated to the Chief Executive Officer.

Special Responsibility of Certain Executives To The Board of Directors

The Executive Vice President & Chief Financial Officer, Executive Vice President Sales, Senior Vice President and Controller, Senior Vice President Financial Planning & Analysis and each of the Chief Operating Officers ("the Executive Staff") have a special responsibility to the Board of Directors of Access. The nature of this responsibility and the process for carrying it out are as follows:

The Chief Executive Officer has the responsibility for providing the Board with certain specific information as outlined in the Statements of Functions of the Board of Directors.

In addition, in order to give the Board maximum assurance that there is no gap in the information they receive, the Chief Executive Officer charges the Executive Staff with the responsibility of initiating on their own reports to the Board (or appropriate Board Committee) under the following circumstances:

If any of the executives:

1. disagrees with the Chief Executives Officer's decision to overrule his/her professional opinion on a matter considered to be of real significance and the Chief Executive Officer elects not to report this difference of opinion to the Board; or
2. has information of a material nature which the Chief Executive elects not to report to the Board; then it is his/her responsibility to bring any such matter to the attention of the Board (or appropriate Board Committee) on a timely basis. In line with the last paragraph of the policy on "Contacts between Directors and others in the Organization", any of these executives and the Directors involved are responsible for reporting to the Chief Executive Officer any "more than casual" discussions.