

Corporate Compliance with the California Transparency in Supply Chains Act:

Anti-Slavery Performance in 2016

March 7, 2017

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Foreword

“With every dollar that we spend, we vote for the world we want.”

– Diane Osgood, Economist and expert on social impact economics

As UN Goodwill Ambassador against trafficking and slavery in 2005, my first trip was to visit Lake Volta in Ghana – the second largest man-made lake in the world. When children’s dead bodies began washing up on the lake’s shores, locals raised alarm and took action. I met with them, and with children who’d been bought, sold, beaten, famished, raped, abused and forced to dive in fear of their lives, to catch fish larger than their arm-span, and disentangle nets caught on the branches of trees that no one bothered to clear from the lake. And as I walked away, I uneasily asked if the fish was ever sold in Europe.

I have met with people forced to catch fish in lakes and oceans, make carpets, can pet-food, work in armies, on farms, or in mines, brothels and factories. I wanted to find solutions to this issue. I’ll admit that I didn’t really want to personally know that they were trapped fishing, fighting, catching, mining or making anything of mine. When I came home from those devastating trips, there was no reliable way for me as a consumer to find out about the origin or practices around the fish, carpets, pet-food, tomatoes, cell-phones, car, computers or clothes I purchase. It made a hot lie of the notion that certain fortunate parts of the world are free. It broke my personal ability to claim that I was free.

At that time, while all research showed that slavery was everywhere, almost all companies denied its existence anywhere, and were legally entitled to their silence. Despite all our laws and conventions abolishing slavery, they clearly controlled the narrative. We decided that changing the system meant challenging that dynamic, and pitched our efforts at creating a disclosure law called the Transparency in Supply Chains (TISC) Act, mobilizing support in Sacramento; among antislavery and human rights organizations. Tellingly, not a single business covered by the bill publicly supported the passage of TISC in California.

Just before TISC CA’s passage, ASSET collaborated with “Call And Response” to create the consumer interface ChainStoreReaction.com. It generated a baseline of 67,802 concerned consumer emails sent to 786 Brands, which had received 58 responses, of which 26 were regarded as strong.

The reason the Corporate door is knocked on at all though, is because on-the-ground intervention is usually not possible without corporate and government action. There is no way for the community that wants to rescue victims to legally just walk in and walk them out. In addition, consumers intuitively know companies benefit from and have influence over their supply chains; that they profit from cheaper prices in vulnerable sub-tiers, and they don’t buy the spin that raw materials have nothing to do with final product responsibility.

ASSET’s goal is to enable the most effective points of engagement for everyone on the planet to take part in fundamental, lasting change. The aim of TISC was to break that impasse of legally-protected denial around forced labor in the supply chain and supply chain practices, with a catalytic foot-in-the-door law. That law created an enabling environment for



stakeholders and solutions alike to incrementally build to necessary corporate accountability over time, as efforts scale.

The catch 22 is that brands can lead, but cannot complete the task in isolation. Conversely, self-acknowledgement of slavery risk in supply chains would beget supply chain mapping, sector and cross-sector partnerships; to enable new solutions and anti-slavery measures to evolve and prove their value. Meanwhile, databases and ratings capturing the progress would ultimately provide information for the consumer to support socially conscious businesses and thus vote for FREEDOM with their wallets, myself included.

TISC is not just an agenda to end Slavery though – it enables all of us to drive positive change around social impact and human rights throughout the supply chain ecosystem. Human rights is a passionate cause for Darrell Steinberg, who as then California Senate President pro Tempore authored the bill, sticking with it when it was challenged. Republican Governor Schwarzenegger was pressured to veto the bill on the grounds that it would kill California jobs. He stated: “It’s not a job-killer, it’s a life-saver!” and signed it.

In 2011, ASSET went on to collaborate with UNSEEN UK to support their work on the inclusions of Section 54 in the UK Modern Slavery Act, (TISC UK) and to build on the laws reach and impact. By 2010, ASSET had secured the endorsement of over 40 institutional investors and asset managers, representing approximately £1 trillion in assets under management.

As a result of TISC, today globally over 20,000 companies are obliged to make public what they do to eradicate slavery and forced labor in our supply chains. Most sectors have publicly acknowledged the existence of forced labor, and as this report shows, more and more are engaging in challenging and sustainable change.

We still have a long way to go to reach the potential of transparency. ASSET and UNSEEN continue to work on that agenda, to ensure that we journey from transparency to transformation. However initially small these first steps, I believe that transparency is a powerful tool for our planet.

Sincerely,

Julia Ormond

Julia Ormond is the Founder and President of the Alliance to Stop Slavery and End Trafficking (ASSETcampaign.org).

ASSET is the source, co-sponsor, and organizer of the Transparency in Supply Chains Act.



I. Executive Summary

Upon UN Goodwill Ambassador Julia Ormond’s fervent advocacy and lobbying of the California legislature, an anti-slavery transparency bill sponsored by then California Senator Darrell Steinberg was signed into Californian law by Arnold Schwarzenegger in 2010. With this nudge legislation shining a spotlight on the extent to which companies counter modern-day slavery in their supply chains, California requires the world’s largest companies that do business in the state to report on their individual anti-slavery measures.

California being the 8th largest economy on the globe, we found that the 1,961 U.S. as well as foreign companies evaluated for 2016 had a combined global revenue of \$48.4 trillion in 2016.

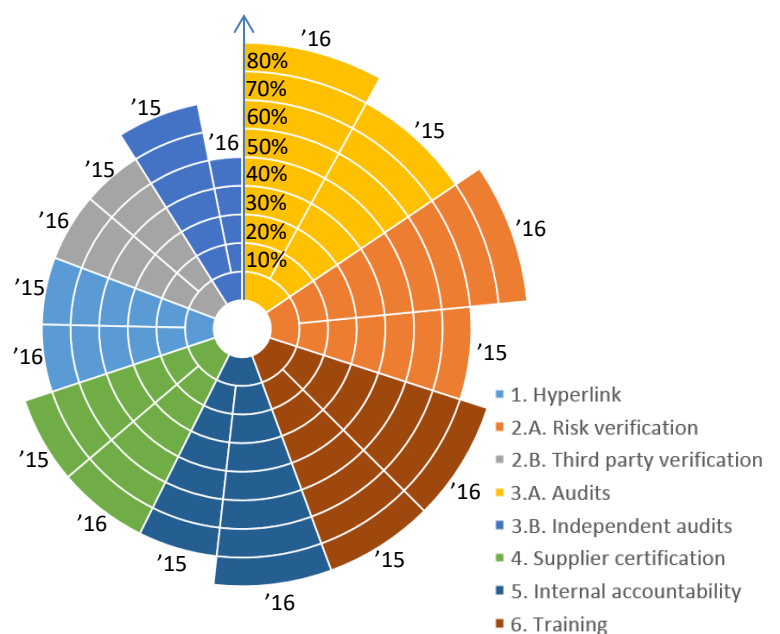
As the only stakeholder piecing together the list of companies subject to the California Transparency in Supply Chains Act (CA-TISCA), for calendar year 2016 we identified 3,336 companies which do business in California, work in a manufacturing or retailing industry, and meet the threshold annual revenue. Of those, we evaluated 1,961 companies. For 2015, we had evaluated 1,504 companies. This marks a 23% increase of companies with statements over the previous year.

The law requires companies to report on their relevant anti-slavery measures or state the absence thereof. Our previous report revealed that for calendar year 2015, the average disclosure compliance score was 60%, and that 41% percent of companies had scored on or above the 70% mark. The 2016 evaluation

shows that the average disclosure compliance score is 62%, and 1,031 companies – 52% – have a disclosure compliance score above 70%. This represents an increase of 9% over the previous year, which indicates that legal compliance with the letter of the law is improving in the aggregate. However, it also indicates that 48% of companies we evaluated are not fully compliant with the law.

22% of companies subject to the law do not disclose whether or not they engage “in verification of product supply chains to evaluate and address risks of human trafficking and slavery.” Furthermore, 24% of companies do not disclose whether this verification was performed by a 3rd party. 21% do not disclose whether or not they audit their suppliers or supply chain, with 28% failing to report the type of audit that was conducted, if any. 37% did not disclose whether or not they require their suppliers to certify compliance with

Disclosure Compliance: 2015 vs. 2016





local anti-slavery and anti-human trafficking laws, 27% omitted disclosure of internal accountability standards and procedures, and 26% of companies were remiss not to disclose whether they performed in-house training with relevant staff. Also, almost half (47%) of the companies assessed did not have a conspicuous link to their statement on their homepage.

A side-by-side comparison of the disclosure compliance performance in 2015 vs. 2016 however reveals that there is visible disclosure improvement on the topics of risk verification, audits, supplier verification, internal accountability, and training. However, with respect to a conspicuous hyperlink on the company's home page, third party risk verification, and the nature of the audits, we observed less disclosure compliance overall.

Changes observed from reporting year 2015 to 2016:

	2015	2016	Δ
No. of companies identified as being subject to law	2,126	3,336	+ 1,210
No. of companies with a disclosure statement	1,504	1,909	↑ + 405 (21%)
No. of companies evaluated	1,504	1,961	↑ + 457 (23%)
Potentially eligible – but not evaluated	622	1,375	753
No. of companies with a statement in 2015 but without one in 2016	--	52	--
Average disclosure compliance score	60%	62%	↑ + 2%
% of disclosure compliance scores >70%	41%	52%	↑ + 11%
Average affirmative practice score	31%	33%	↑ + 2%
% of companies with affirmative practice score >70%	14%	17%	↑ + 3%
Average transparency score	--	45%	--
% of companies with transparency score >70%	--	12%	--

In order to ascertain the extent of corporate-driven action relevant to CA-TISCA, we also assessed the reported degree to which companies reportedly engaged in pro-active anti-slavery initiatives. In 2015, the average affirmative practice score of companies with statements was 31%, and 14% companies were found to have an affirmative practice score on or above the 70% mark. For 2016, the average affirmative practice score of companies with statements was 33%, and 334 companies – 17% – had a score on or above the 70% mark.

We observe that for 2016, the minority of companies describe the applied methods – and outcomes – of their anti-slavery programs. 538 companies (27%) received a transparency score on or above 70%.

Overall, we find that many companies in focus have demonstrated improvement. More companies have a statement, more are compliant with the law, and more pro-active initiative is being taken by individual businesses in their efforts to responsibly produce and source goods which they sell in California. Those that still have gaps to fill may learn from their peers.



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This study's stakeholder forum members – Sarah Altschuller with Foley Hoag, Matt Friedman with The Mekong Club, Sarah Kerrigan with Maplecroft, Lawrence Heim with Elm Sustainability, Michael Littenberg with Ropes & Gray, Douglas Hileman with Douglas Hileman Consulting, Kristen Sullivan with Deloitte, as well as Dr. Katie Böhme, Marc Church, and Tolga Yaprak with iPoint – offered a poignant critique at the onset of the evaluation framework development as well as the draft report stage. Special thanks to Douglas Hileman for your detailed and thoughtful observations.

This year's CA-TISCA evaluation team – Bryanna Frazier, Jesse Hudson, Stefan Reed and Dr. Jasper Trautsch – systematically assessed the 1,909 CA-TISCA statements for 2016. Jesse Hudson also took the lead on the qualitative data analysis and co-authored this report. Gisella Vogel and Marcos Miranda provided research assistance and Juan Ignacio Ibañez provided data management support. Yi Shen assisted with graphing, and Jiahua (Java) Xu produced the company scorecards. This report is a product of all our concerted, collaborative effort.

Dr. William Bertrand's quest for *positive deviance* charts a clear path forward, then and now.

III. Background

A. Slavery and anti-slavery in 2016

2016 turned out to be a particularly prolific year in the anti-slavery space. Corporate anti-slavery company action in 2016 was further spurred on by risk assessment revelations in company's own supply chains, new legislative developments, industry- and peer-driven initiatives, incentives such as awards, as well as investigative journalism linking modern-day slavery to big brands.

1. Legislative, legal, and regulative developments

U.S. Customs withhold/release orders for imported goods made with forced labor: On February 24, 2016, the bi-partisan *U.S. Trade Facilitation and Trade Enforcement Act* of 2016 became public law, and among many other provisions it amended the 1930 *Smoot-Hawley Tariff Act* (19 U.S.C. § 1307) by eliminating the “consumptive demand” exception.¹ In a recent testimony for

¹ CBP, *Trade Facilitation and Trade Enforcement Act of 2015 – Repeal of the Consumptive Demand Clause* http://www.cbp.gov/sites/default/files/assets/documents/2016-Mar/TFTEA_Consumptive%20Demand_FINAL.pdf



a House Committee on Ways and Means hearing titled “Effective Enforcement of U.S. Trade Laws,” U.S. Customs and Border Protection (CBP) Commissioner Kerlikowske reported that since “March 10, 2016, CBP has issued several withhold/release orders based on reasonable suspicion that imported goods were made by convict or forced labor. Most recently, on September 16, 2016, I directed CBP frontline personnel to detain certain peeled garlic products believed to be produced in China with convict labor.”² In 2016, the Commissioner issued a forced labor-related withhold/release order for four products.³

Trafficking victim lawsuit under the U.S. TVPA to proceed: In a civil lawsuit brought in a California federal court by seven Cambodians workers in June 2016, four companies – US-based importers Rubicon Resources and Wales & Co. Universe, and Thai seafood companies Phatthana Seafood Co. Ltd. and S.S. Frozen Food Co. Ltd. – are accused of violating the U.S. Trafficking Victims Protection Act (TVPA).⁴ The lawsuit alleges that the plaintiffs suffered from human trafficking, and while employed in a shrimp factory were subjected to forced labor and servitude, and exposed to severe working and living conditions, underpayment, unlawful salary reductions, and passport withholding. Although the four companies filed a motion to dismiss the case, in a ruling released November 2016, Judge John Walter said that the court has sufficient jurisdiction to proceed, ruling against the defendants' motion to dismiss. “The Trafficking Victims Protection Act authorizes victims of human trafficking to pursue a remedy against whoever knowingly benefits, financially or by receiving anything of value, from participation in a venture which that person knew or should have known has engaged in an act of trafficking or forced labor,” according to a statement by the plaintiffs’ lawyer.⁵

New U.S. State Department grants: Signed into law on December 23, 2016, the *National Defense Authorization Act for Fiscal Year 2017* (NDAA) authorizes fiscal year 2017 appropriations principally for the Department of Defense and for Department of Energy national security programs.⁶ However, it also contained a provision championed by U.S. Senator Bob Corker – *Sec. 1298. Efforts to end modern slavery* – squarely focused on anti-

² Department of Homeland Security. Written testimony of CBP Commissioner R. Gil Kerlikowske for a House Committee on Ways and Means hearing titled “Effective Enforcement of U.S. Trade Laws”, September 22, 2016, <https://www.dhs.gov/news/2016/09/22/written-testimony-cbp-commissioner-kerlikowske-house-committee-ways-and-means>

³ U.S. Department of Homeland Security, Forced Labor, Customs and Border Protection (CBP), <https://www.cbp.gov/trade/trade-community/programs-outreach/convict-importations#>

⁴ Keo Ratha, Sem Kosal, Sophea Bun, Yem Ban, Nol Nakry, Phan Sophea, and Sok Sang, Plaintiffs, vs. Phatthana Seafood Co., Ltd.; S.S. Frozen Food Co., Ltd.; Doe Corporations 1-5; Rubicon Resources, LLC; and Wales & Co. Universe Ltd., Defendants, Case 2:16-cv-04271, filed 06/15/16 with the United States District Court Central District of California Western Division, <http://www.cohenmilstein.com/sites/default/files/media.9400.pdf>

⁵ Cohen, Milstein, Sellers & Toll, California Federal Court Rules That Human Trafficking Lawsuit Against Walmart Suppliers Should Proceed, November 10, 2016, <http://www.cohenmilstein.com/update/california-federal-court-rules-human-trafficking-lawsuit-against-walmart-suppliers-should>

⁶ S. 2943 (114th), National Defense Authorization Act for Fiscal Year 2017, <https://www.govtrack.us/congress/bills/114/s2943/text>



slavery.⁷ The bipartisan bill, which overwhelmingly passed the Senate on December 8, 2016, requires the Secretary of Defense to provide (a) resources available for Armed Forces personnel who become aware of instances of human slavery or trafficking in persons while deployed overseas; and (b) guidance on the roles and responsibilities of military and civilian officials of the United States Armed Forces and to take action to prevent loss of life or serious injury, sexual abuse, or exploitation of children. The Act further grants authorization to the Secretary of State to launch grants from 2017 through 2020 up to \$37.5 million “for transformational programs and projects that seek to achieve a measurable and substantial reduction of the prevalence of modern slavery in targeted populations within partner countries (or jurisdictions thereof).”

M&E on U.S. government-sponsored anti-slavery measures: The U.S. NDAA bill furthermore provides for comprehensive evaluation of government-sponsored anti-slavery efforts: the U.S. Comptroller General is to review “all of the programs conducted by the Department of State, the United States Agency for International Development, the Department of Labor, the Department of Defense, and the Department of the Treasury that address human trafficking and modern slavery, including a detailed analysis of the effectiveness of such programs in limiting human trafficking and modern slavery” and drafting a report that includes “specific recommendations on which programs are not effective at reducing the prevalence of human trafficking and modern slavery and how the funding for such programs may be redirected to more effective efforts.”⁸

U.S. National Action Plan on Responsible Business Conduct: Based on domestic and international best practices, including those found in the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights (UNGPs), the U.S. National Action Plan (NAP) on Responsible Business Conduct (RBC) was released in December 2016.⁹ The NAP provides a framework by which the U.S. government intends to increase its commitment to coordinate and promote responsible business conduct primarily with partners in the private sector.¹⁰ It also notably contains commitments from various U.S. government agencies, including the Departments of State, Labor, Treasury, USAID, the SEC, export credit agencies and others. A few specific initiatives include:

- “Developing an online mechanism to identify, document, and publicize lessons learned and best practices related to corporate actions that promote and respect human rights.”

⁷ Senator Bob Corker had previously sought to introduce the bill “End Modern Slavery Initiative Act” on February 24, 2015. See website *End Modern Slavery Initiative Act*: <https://www.corker.senate.gov/public/index.cfm/end-modern-slavery-initiative-act>

⁸ S. 2943 (114th), National Defense Authorization Act for Fiscal Year 2017, <https://www.govtrack.us/congress/bills/114/s2943/text>

⁹ The White House, President Barack Obama, FACT SHEET: National Action Plan on Responsible Business Conduct, December 16, 2016, <https://obamawhitehouse.archives.gov/the-press-office/2016/12/16/fact-sheet-national-action-plan-responsible-business-conduct>

¹⁰ Ibid.



- “Improving the performance of the U.S. National Contact Point for the OECD Guidelines for Multinational Enterprises, including by announcing a fall 2017 peer review, organizing workshops to promote RBC, and publishing an outreach plan.”¹¹
- “Hosting a forum for dialogue with stakeholders on opportunities and challenges regarding issues of remedy, as well as how the USG can best support effective remedy processes.”¹²

German National Action Plan on Responsible Business Conduct: Along with the U.S., Germany, Switzerland, and Italy produced national action plans for the implementation of the UNGPs toward the end of 2016. Proposals for better information, guidance to companies, and support for multi-stakeholder initiatives are featured in the German plan. The German plan explicitly challenges all large companies (those with more than 500 workers) to carry out human rights due diligence, and states that if a review in 2018 demonstrates sub-par compliance, the government will consider further legislative measures.¹³

The Protocol of 2014 to the Forced Labour Convention, 1930: The *Protocol of 2014 to the Forced Labour Convention, 1930* entered into force on November 9, 2016.¹⁴ This landmark agreement, adopted in June 2014, saw governments, employers and workers at the ILO International Labour Conference (ILC) voting overwhelmingly to adopt a protocol which strengthens the Forced Labour Convention, 1930 (No. 29). Article 1 includes the provision that member states should “provide to victims protection and access to appropriate and effective remedies, such as compensation, and to sanction the perpetrators of forced or compulsory labour.” Member states are to furthermore develop a national policy and plan of action for the effective and sustained suppression of forced or compulsory labor. Especially relevant to this report is that member states, in Article 2, commit to undertaking measures “(e) supporting due diligence by both the public and private sectors to prevent and respond to risks of forced or compulsory labour.” Protocol implementation is supervised by the ILO: ratifying members-states submit a report every 3 years on relevant measures they have taken. Supplementing both the 2014 Protocol and the Convention of 1930, “The Forced Labour (Supplementary Measures) Recommendation, 2014 (No. 203) provides non-binding practical guidance in the areas of prevention, protection of victims and ensuring their access to justice and remedies, enforcement and international cooperation.”¹⁵

¹¹ The U.S. National Contact Point for the OECD Guidelines for Multinational Enterprises is a grievance mechanism offered by the U.S. government on alleged violations of the OECD Guidelines by U.S. companies.

¹² The White House, President Barack Obama, FACT SHEET: National Action Plan on Responsible Business Conduct, December 16, 2016, <https://obamawhitehouse.archives.gov/the-press-office/2016/12/16/fact-sheet-national-action-plan-responsible-business-conduct>

¹³ Auswaertiges Amt, Nationaler Aktionsplan Umsetzung der VN-Leitprinzipien für Wirtschaft und Menschenrechte 2016 – 2020 Dec 21, 2016, <http://www.auswaertiges-amt.de/cae/servlet/contentblob/754690/publicationFile/222786/161221-NAP-DL.pdf>

¹⁴ ILO, P029 - Protocol of 2014 to the Forced Labour Convention, 1930, http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_INSTRUMENT_ID:3174672

¹⁵ ILO, The new Protocol and Recommendation at a Glance / International Labour Office, Standards on Forced Labour, Fundamental Principles and Rights at Work Branch (FUNDAMENTALS), Geneva: ILO, 2016,



Corporate anti-slavery disclosures under the U.K. MSA: To date, thousands of anti-slavery related statements under the 2015 U.K. Modern Slavery Act (MSA) have been posted to company websites. Since the MSA applies to all commercial organizations that conduct business in the U.K., that supply goods or services, and which have a total worldwide annual turnover of £36 million or more, 17,000 companies are prospectively affected.¹⁶ An initial analysis of those statements conducted by Ethical Corporation, Financial Times Stock Exchange (FTSE) 100 companies are thus far failing to appreciate slavery risks in their supply chains and are doing the “barest minimum” on reporting slavery.¹⁷ The extent of eligibility overlap between the MSA and CA-TISCA is highlighted in this report; given that many multi-national corporations supply goods to both California and the UK they are subject to both laws.

2. The prevalence and modalities of modern-day slavery in 2016

Migrant labor and modern-day slavery: Nowadays, the lines between manufacturing and services are becoming increasingly blurred, in the sense that the labor needed for production is made available as on-demand, just-in-time “services.” It is increasingly common for labor to be brought in from a foreign country for specific projects, which, in many cases, leaves the foreign workers vulnerable and without legal recourse. Examples, unfortunately, abound. Even in Scotland a Bangladeshi Hotel owner was convicted of trafficking for forced labor, a first for Scotland.¹⁸

Reduced wages and withholding Nepali laborers’ passports was observed to be commonplace in Balfour Beatty’s and Interserve’s jointly owned operation in Qatar,¹⁹ practices that are considered modern-day slavery. Even after many months, these problems were reportedly still not successfully resolved.²⁰

Other foreign workers laboring at another 2022 World Cup location in Qatar also faced exploitative labor practices as was documented by Amnesty International.²¹ These foreign

http://www.ilo.org/wcmsp5/groups/public/@ed_norm/@declaration/documents/publication/wcms_508317.pdf

¹⁶ Andrew Wallis, Interview with author, March 5, 2016

¹⁷ Katherine Sharp, Companies ‘doing barest minimum’ on reporting slavery, Nov 17, 2016

<http://www.ethicalcorp.com/companies-doing-barest-minimum-reporting-slavery>

¹⁸ Annie Kelly and Mei-Ling McNamara, A slave in Scotland: ‘I fell into a trap – and I couldn’t get out’, 28 May 2016, <https://www.theguardian.com/global-development/2016/may/28/slavery-human-trafficking-hotel-workers-bangladesh-scotland>

¹⁹ The Guardian, Balfour Beatty and Interserve accused of migrant worker labour abuses in Qatar, 13 April 2016, <https://www.theguardian.com/global-development/2016/apr/13/balfour-beatty-interserve-accused-migrant-worker-labour-abuses-qatar>

²⁰ The Guardian, BK Gulf dragged its heels over Qatar labour abuses, claim migrant workers, 25 August 2016, <https://www.theguardian.com/global-development/2016/aug/25/bk-gulf-labour-abuses-qatar-migrant-workers-nepal-balfour-beatty>

²¹ Amnesty International, The Ugly Side of the Beautiful Game – Exploitation of Migrant Workers on a Qatar 2022 World Cup Site, <https://www.amnesty.org/en/documents/mde22/3548/2016/en/>



workers had been subjected to high recruitment fees for which many took out loans; false promises were made about the pay and type of work on offer; passports were confiscated; cramped accommodation was provided; complaints about these conditions were met with threats; and forced labor was observed in some cases. Following this report, an independent study was authored by Professor John Ruggie “on what it means for FIFA to embed respect for human rights across its global operations.” After first laying out the relevant human rights context for FIFA based on the UNGPs, Ruggie made 25 recommendations to FIFA.²² Yet to date, Amnesty International estimates that some 1,800 workers are believed to be working in Qatar in its preparations for the 2022 World Cup.

North Korean modern-day slaves put to work in Europe: After a North Korean welder working in Poland, who, wearing *flammable* clothing issued by the Polish contractor *Armex Sp Zoo*, was burnt to death in 2014, the reality that North Korean work gangs were also “employed” in Europe received attention. As revealed by the 2016 *Slaves to the System* report, an estimated 800 North Korean “slave laborers” worked for 32 companies in the shipbuilding and construction sectors in Poland, in some cases for companies that are receiving financial support from the European Union.²³ These “laborers” worked 12- to 16-hour days, earned far below the minimum wage, and surrendered at least 80% of their pay to their “supreme leader” in the way of a “voluntary loyalty donation.”²⁴ Especially ironic, therefore, is that prosecution under Polish law was reportedly not possible as official documents describes the workers as “self-employed” and therefore outside of Polish jurisdiction. As was documented in the Vice News report *Cash for Kim*, the body of the welder was sent back to North Korea with a 637 Euros in the way of compensation to his family.²⁵

But Poland is not alone. Malta, for example, had issued 93 visas for North Koreans to work for a Chinese-owned firm starting in 2013, but since mid-2016 no longer “employed” North Korean workers due to “pressure from international clients.”²⁶ According to the 2016 *Slaves to the System* report, the Czech Republic, and provisionally the Netherlands, would also need to be added to the list of E.U. countries that host North Korean workers. It should also be noted that

²² John G. Ruggie, For the Game. For the World, FIFA and Human Rights, 2016, https://www.hks.harvard.edu/content/download/79736/1789834/version/1/file/Ruggie_humanrightsFIFA_report_April2016.pdf

²³ Leiden Asia Centre, North Korean Forced Labour in the EU, the Polish Case: How the Supply of a Captive DPRK Workforce Fits our Demand for Cheap Labour, Findings From the Slaves to the System Project- 6th July 2016, <http://slavestothsystem.eu/wp-content/uploads/2016/07/North-Korean-Forced-Labour-in-the-EU-the-Polish-Case.pdf>

²⁴ Michael Havis, KIM'S SLAVE ARMIES: North Koreans 'sold to Europe to work then stripped of pay', 14 November 2016, <http://www.dailystar.co.uk/news/latest-news/561605/kim-jong-un-north-korea-labourers-sold-overseas-unpaid-work>

²⁵ Vice News, Cash for Kim: North Korean Forced Laborers Are Working to Their Death in Poland, <http://www.vice.com/video/cash-for-kim-north-korean-forced-labourers-are-working-to-their-death-in-poland>

²⁶ Matthew Vella, Under international pressure, Malta starts denying visas to exploited North Korean workers, 29 July 2016, http://www.maltatoday.com.mt/news/national/68046/under_international_pressure_malta_starts_denying_visas_to_exploited_north_korean_workers#.WJBwefnhBqM



ships on which the North Koreans worked in Poland were owned by German, Italian, Austrian, and Dutch companies.

A UN report estimated that, as of 2013, 50,000 North Koreans had worked overseas – netting up to \$2.3 billion for the rogue state.²⁷ Aside from the obvious labor abuse issues, "The profits generated flow directly to the DPRK (North Korea), which contravenes UN and EU sanctions to prevent foreign funds strengthening the DPRK's nuclear weapons and missiles programmes."

Nike's sweatshop habit: The goddess of victory cannot be pleased. Nike, 25 years after becoming a posterchild of sweatshop labor, has once again fallen short on basic social responsibility. As reported by auditors Garrett Brown and Enrique Medina in assessments conducted in October 2016 on behalf of the Worker Rights Consortium (WRC),²⁸ a large South Korean factory operator Hansae runs a veritable "sweatshop" operation in Vietnam with 8,000 workers producing garments for a dozen international clothing brands, including Nike.²⁹

In spite of 26 individual audits conducted throughout 2015 in the Korean-run complex, performed by leading assurance firms including Bureau Veritas, Elevate, Li & Fung, SGS, and UL as well as the International Labour Organization's Better Work Programme, WRC and FLA documented numerous violations of national Vietnamese law, corporate codes of conduct, and university labor standards, including:

- wage theft;
- illegal recruitment fees, extorted from workers by managers;
- chronic verbal abuse and incidents of physical harassment of workers;
- pregnancy discrimination;
- forced overtime;
- illegal restrictions on workers' access to toilets;
- illegal denial of sick leave;

²⁷ Report of the Special Rapporteur on the situation of human rights in the Democratic People's Republic of Korea, UN Doc. A/70/362 (2015)

See also: Shin Chang-hoon & Go Myong-Hyun, *Beyond the UN COI Report on Human Rights in DPRK*, The Asan Institute for Policy Studies, Seoul, 2014, p. 21, <http://en.asaninst.org/wp-content/themes/twentythirteen/action/dl.php?id=30324>

²⁸ Maquiladora Health and Safety Support Network and Alliance Consulting International, *Report of Occupational Health and Safety Audit at Hansae Vietnam Company limited In Cu Chi Industrial Zone, Ho Chi Minh City, Vietnam*, October 21, 2016, <http://mhssn.igc.org/Hansae%20Vietnam%20H&S%20Audit%20Report%20-%20Final.pdf>

²⁹ Aside from Nike, this factory also supplies Amazon, The Children's Place, Gap, Hanes, J-Crew, JC Penny, Kohl's, Macy's, Pink, Polo, Target, Walmart and Zara. "Founded in December 1982, Hansae Co. Ltd. has apparel manufacturing operations in China, Guatemala, Indonesia, Nicaragua, Saipan and Vietnam. In 2015, Hansae had sales of more than \$1.4 billion, an operating profit of \$125 million, and sent 93% of the goods it produced to the United States. The company has operated its facility in Vietnam since 2001, and Nike has sourced from the facility for more than 10 years."

See also: Garrett Brown, *Hansae Vietnam: Case study of hazardous working conditions and the failure of corporate social responsibility audits to fix the hazards*, December 13, 2016, <http://scienceblogs.com/thepumphandle/2016/12/13/hansae-vietnam-case-study-of-hazardous-working-conditions-and-the-failure-of-corporate-social-responsibility-audits-to-fix-the-hazards/>



- placing factory managers in leadership positions on the union executive board;
- unsafe spraying of cleaning solvents;
- factory temperatures in excess of the national limit of 90 degrees, causing workers to collapse at their work stations due to heat and overwork.

Given that forced labor refers to situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as accumulated debt, retention of identity papers or threats of denunciation to immigration authorities, a number of the above-mentioned practices indeed fall within the definition of modern-day slavery.³⁰

Repression of anti-slavery activists in Mauritania and Bangladesh: In Mauritania, where modern-day slavery is believed to affect between 4 and 20 percent of the population, 13 anti-slavery activists were sentenced to up to 15 years in prison for their alleged role in a June 2016 riot. Members of the *Resurgence of the Abolitionist Movement* were sentenced for “attacks against the government,” “armed assembly,” and “membership in an unrecognized organization.” In response, the “defendants said they were not present at the June protests and that the trial was a politically motivated attempt by the government to discredit their organisation.”³¹

In Bangladesh, “following nonviolent worker protests demanding higher wages in Ashulia in December [2016], at least 34 union leaders, organizers and workers were arrested and detained, many for over eight weeks, despite the absence of any evidence of wrongdoing. At least 1,500 workers were dismissed from their jobs and the police closed down several trade union offices.” Yet companies sourcing from Bangladesh are paying attention, and have, for example, pulled out as key speakers and participants from the Dhaka Apparel Summit, organized by the Bangladesh Garment Manufacturers and Exporters Association (BGMEA).³²

Modern-day slavery per country: While the ILO estimated in 2012 that almost 21 million people are victims of forced labor,³³ the 2016 Global Slavery Index published by the Walk Free Foundation put the figure at more than twice that: 45.8 million people.³⁴ Based primarily on nationally representative Gallup survey data, the Global Slavery Index study reports on the extent and the forms of modern-day slavery in 167 countries.

³⁰ See *Appendix B* for definition.

³¹ Al Jazeera, Mauritania jails 13 anti-slavery activists, 20 August 2016, <http://www.aljazeera.com/news/2016/08/mauritania-jails-13-anti-slavery-activists-160819132028879.html>

³² ILRF, In Unprecedented Action, Leading Retailers Withdraw from Bangladesh Garment Industry’s Annual Showcase Event, February 22, 2017, <http://laborrights.org/releases/unprecedented-action-leading-retailers-withdraw-bangladesh-garment-industry%E2%80%99s-annual>

³³ ILO, ILO Global Estimate of Forced Labour 2012: Results and Methodology, http://www.ilo.org/global/topics/forced-labour/publications/WCMS_182004/lang--en/index.htm

³⁴ The Minderoo Foundation, Findings, <http://www.globalslaveryindex.org/findings/>



In India alone, the foundation puts the absolute number at 18 million individuals.³⁵ “All forms of modern slavery continue to exist in India, including intergenerational bonded labor, forced child labor, commercial sexual exploitation, forced begging, forced recruitment into non-state armed groups and forced marriage,” the report said. Far below that figure, at 3.4 million individuals suffering under modern-day slavery, is China. As a percentage of the population, however, North Korea topped the list (see *Table 1*).

Comparing the rating of countries in the U.S. State Department *Trafficking in Persons* (TIP) report and the *Global Government Responses* list of the 2016 Global Slavery Index yields a strong risk assessment correlation. In particular, the TIP’s Tier 3 countries³⁶ and the countries ranked “D”, “C” or “CC” in the *Global Government Responses* list are a close match. The fact that the findings of the non-government affiliated publication overlaps with those of the government publication strengthens the validity of both datasets. Regarding the divergent prevalence numbers of modern-day slavery, the Walk Free Foundation has stated they look forward to working with the ILO to compare their respective methodologies.³⁷

Table 1:

Slavery by Country

Estimated share of population and number of people in modern slavery, by global rank

1. North Korea	4.373%	1.1 million
2. Uzbekistan	3.973	1.2 million
3. Cambodia	1.648	256,800
4. India	1.403	18.4 million
5. Qatar	1.356	30,300
6. Pakistan	1.13	2.1 million
6. Democratic Republic of the Congo	1.13	873,100
6. Sudan	1.13	454,700
6. Iraq	1.13	403,800
6. Afghanistan	1.13	367,600
52. United States	0.018	57,700

Source: The Global Slavery Index, 2016

Thai seafood on the hook: In Thailand, modern-day slavery in the seafood sector remains an issue. Under its “IUU Regulation,” an initiative to help eliminate illegal, unreported, and unregulated (IUU) fishing around the world, the E.U. issued Thailand a “yellow-card” on April 21, 2015, due to illegal fishing and labor abuses. A “red card” would mean an E.U. trade ban on Thai seafood, which would cost the country over \$700 million in lost trade.³⁸ Specific companies and retailers sourcing from Thailand, including Tesco, Aldi, Iceland and the Co-op, have consequently also come under pressure.³⁹

³⁵ The Mindereroo Foundation, India, <http://www.globalslaveryindex.org/country/india/>

³⁶ U.S. Department of State, Trafficking in Persons Report, June 2016, <http://www.state.gov/documents/organization/258876.pdf>

³⁷ Annie Kelly, 46 million people living as slaves, latest global index reveals, 1 June 2016, <https://www.theguardian.com/global-development/2016/jun/01/46-million-people-living-as-slaves-latest-global-index-reveals-russell-crowe>

³⁸ SCB, The EU yellow card is a wake-up call before trade sanctions, 22 July 2015, https://www.sceic.com/en/detail/file/product/1437/e5kdjegh8t/Note_ENG_IUU%20Fishing_20150715_Final.pdf

³⁹ Tom Levitt, Our love of cheap seafood is tainted by slavery: how can it be fixed?, 7 October 2016, <https://www.theguardian.com/sustainable-business/2016/oct/07/cheap-seafood-fish-slavery-solutions-thailand-human-rights-abuse>



In response, the Thai government instituted a 6-point roadmap⁴⁰ and also reported that it is taking necessary action.⁴¹ E.U. inspections were conducted again in January 2016. With Thailand's checkered labor rights record, also in light of its legal proceedings against human rights activist Andy Hall, the verdict is still out to what extent and how quickly these practices will be eradicated.⁴² A boost may come in the form of pressure from eight of the world's largest seafood companies' 10-point statement committing to improving transparency and traceability, and to reducing illegal, unreported and unregulated (IUU) fishing in their supply chains.⁴³ While the Government of Thailand did not fully meet the minimum standards for the elimination of trafficking, its significant efforts to do so, in the estimation of the U.S. State Department, were sufficient grounds to move the country from lowest ranking – Tier 3 – to the Tier 2 rank in its 2016 Trafficking in Persons (TIP) report.⁴⁴

3. Truth and reconciliation concerning historical slavery

U.S. universities do their homework on past slave ownership: As of late, the topic of slavery is not just receiving a theoretical treatment at top U.S. universities. "This has become almost a national movement," according to Sven Beckert, a Harvard University historian.⁴⁵ Publicly recognizing its historical ties to slavery, the university's president Drew G. Faust stated:

⁴⁰ The 6-point IUU-based action plan featured:

1. Fishing vessel registration and fishing licensing
2. Monitoring, Control and Surveillance (MCS)
3. Vessel Monitoring System (VMS)
4. Improving on Traceability System
5. New Fisheries Act and its secondary legislation
6. National Plan of Action to prevent, deter and eliminate IUU Fishing (NPOA – IUU)

⁴¹ Meanwhile, the "Thai Government has reportedly been working hard to tighten measures against IUU fishing, including the adoption of a revised Fisheries Act and extensive supporting legislation, significantly increased vessel and factory inspections, closure of factories in violation of regulations, improved vessel licensing and monitoring systems and enhanced on-board observer coverage. While outside the purview of the IUU Fishing Regulation, extensive investigations into human trafficking cases are also being conducted."

Elizabeth Havice, Mike McCoy, Liam Campling, FFA Trade and Industry News, Volume 9: Issue 1, January-February 2016, <https://www.ffa.int/node/1667>, citing: Intrafish, Thai Gov't confident it will pass EU inspection on IUU, 13 January 2016, <http://www.intrafish.com>

⁴² Joakim Persson, "Thailand's reputation stained", Finnwatch's researcher leaves, ScandAsia, 19 November 2016, <http://scandasia.com/thailands-reputation-stained-finnwatches-researcher-leaves/>

⁴³ The signatories of the agreement are Maruha Nichiro, Nippon Suisan Kaisha (Nissui), Thai Union Group, Dongwon, Marine Harvest, Cermaq, Skretting and Cargill Aqua Nutrition. Intrafish, Global seafood giants commit to transparency, traceability in fight against IUU, 14 December 2016, <http://www.intrafish.com/news/1199155/global-seafood-giants-commit-to-transparency-traceability-in-fight-against-iuu>

⁴⁴ U.S. Department of State, Trafficking in Persons Report, June 2016, <http://www.state.gov/documents/organization/258876.pdf>

⁴⁵ Jennifer Schuessler, Columbia Unearths Its Ties to Slavery, January 23, 2017 <https://www.nytimes.com/2017/01/23/arts/columbia-unearts-its-ties-to-slavery.html>



*Harvard was directly complicit in America's system of racial bondage from the College's earliest days in the 17th century until slavery in Massachusetts ended in 1783, and Harvard continued to be indirectly involved through extensive financial and other ties to the slave South up to the time of emancipation.*⁴⁶

Four slaves were named, and on March 3, 2017, the Radcliffe Institute for Advanced Study at Harvard University hosted a conference to explore the relationship between slavery and universities, across the country and around the world.⁴⁷ Earlier in 2016, the university's law school's official crest associated with that of an 18th century slaveholder was retired.⁴⁸

Georgetown University formally apologized for its historical links to slavery after admitting that in 1838, the university, which is run by the Roman Catholic Jesuit order, sold 272 slaves that had worked for church-affiliated plantations in Maryland.⁴⁹

Columbia University launched a website in which faculty and students are investigating the institution's slave history.⁵⁰ An initial report by Professor Eric Foner – *Columbia and Slavery: A Preliminary Report* – sets the stage for the project.⁵¹

4. Multi-stakeholder efforts

UN-led initiatives: The Alliance 8.7 – the “Global Alliance to eradicate forced labour, modern slavery, human trafficking and child labour” – receives its name from Sustainable Development Target 8.7: “*Take immediate and effective measures to eradicate forced labour, end modern slavery.*” Officially launched on 21 September 2016 in New York, the initiative seeks to “drive action to end forced labour, modern slavery, human trafficking and child labour in all its forms with particular attention to its worst forms” by accelerating timelines, better coordinating research and knowledge sharing, driving innovation, and increasing and leveraging resources towards the end of achieving Target 8.7 of the UN Sustainable Development Goals (SDGs) for 2030.⁵² A chief mechanism to these ends is sub-regional consultations convened by the ILO and held with a broad mix of stakeholders. For example, the Alliance 8.7 consultation with partners

⁴⁶ Drew Faust, Recognizing Slavery at Harvard, 30 March 2016,

<http://www.thecrimson.com/article/2016/3/30/faust-harvard-slavery/>

⁴⁷ Harvard University, Universities and Slavery: Bound by History, March 3, 2017,

<https://www.radcliffe.harvard.edu/event/2017-universities-and-slavery-conference>

⁴⁸ Reuters. Harvard Law School Is Ditching its Controversial Crest Linked to a Slaveholder, 15 March 2016,

<http://fortune.com/2016/03/15/harvard-law-crest-slaveholder/>

⁴⁹ Ian Simpson, Georgetown University apologizes for slavery past, September 2, 2016,

<http://www.reuters.com/article/us-districtofcolumbia-georgetown-slaves-idUSKCN11755J>

⁵⁰ <https://columbiaandslavery.columbia.edu/>

⁵¹ Eric Foner, Columbia and Slavery: A Preliminary Report,

<https://columbiaandslavery.columbia.edu/sites/default/files/content/Spreadsheets/PreliminaryReport.pdf>

⁵² ILO, Alliance 8.7: For a world without forced labour, modern slavery, human trafficking and child labour, 19 September 2016, http://www.ilo.org/global/topics/sdg-2030/latest/WCMS_524957/lang--en/index.htm

For more information see: <http://www.alliance87.org/>



in East and South-East Asia and the Pacific took place on September 14-15, 2016, in Bangkok, Thailand.⁵³

WEF's Compact for Responsive and Responsible Leadership: The Alliance 8.7 – and the SDGs in general – is receiving a boost also from concerned private sector stakeholders. The World Economic Forum's International Business Council devised in 2016 a "Roadmap for Sustainable Long-Term Growth and Opportunity" in the form of "The Compact for Responsive and Responsible Leadership" to which business CEOs commit. The first clause of the compact reads: "1. Society is best served by corporations that have aligned their goals to serve the long-term goals of society. The Sustainable Development Goals offer a useful roadmap for such alignment." The compact will be proposed for signature to all participants of the Annual Meeting 2017.⁵⁴

5. Legitimate and problematic corporate awards

Stop Slavery Award: To highlight exemplary anti-slavery action in the private sector, the Thomson Reuters Foundation launched the Stop Slavery Award, which was judged by a panel composed of Nobel Peace Prize laureate Kailash Satyarthi, global human rights and business expert John Ruggie, Manhattan District Attorney Cyrus H. Vance Jr., Britain's Independent Anti-Slavery Commissioner Kevin Hyland, Edelman President and CEO Richard Edelman, and international criminal prosecutor Patricia Sellers. The assessment was based on a questionnaire that analyzed 10 short-listed companies according to the following criteria:

- A. Corporate Commitment & Reporting,
- B. Performance Measurement,
- C. Business Partner Engagement,
- D. Training,
- E. Risk Assessment,
- F. Business Authentication,
- G. Investigation & Remediation, as well as
- H. Leadership & Innovation.⁵⁵

On Nov. 30, 2016, during the Thomson Reuters Foundation's annual Trust Women conference in London, the Stop Slavery Award was presented to NXP Semiconductors and Hewlett Packard Enterprise (HPE). Dutch global semiconductor manufacturer NXP Semiconductors won the 'Policy and Implementation' category of the Award.

The Judging Board unanimously agreed that NXP Semiconductors excelled in its mission to make anti-slavery 'everyone's business' in the company. In particular, the judges

⁵³ ILO. Sub-regional consultation workshop on achieving the Sustainable Development Goals' Target 8.7, http://www.ilo.org/asia/whatwedo/events/WCMS_523112/lang--en/index.htm

⁵⁴ WEF, The Compact for Responsive and Responsible Leadership, 30 November 2016, http://s1.q4cdn.com/259923520/files/doc_downloads/WEF_The_Compact_for_Responsive_Responsible_Leadership_Executed.pdf.pdf

⁵⁵ Stop Slavery Award, Questionnaire, <http://www.stopslaveryaward.com/documents/questionnaire.pdf>



found that NXP Semiconductors demonstrated good working practices and programs by having its Board of Directors and CEO sign off on all human trafficking policies and major activities. Additionally, the company identifies vulnerable worker populations and conducts training for its suppliers in order to make informed purchasing decisions and ensure working conditions are safe and healthy.⁵⁶

American multi-national information technology HPE won the 'Transparency and Response to Challenge' category of the Award.

The judges recognized HPE as having a long-standing commitment to seeking expert input. In particular, the judges found that HPE openly engaged with outside parties on risks it had identified in its supply chain. Additionally, the company hosted a series of anti-human trafficking workshops with suppliers and labour agencies from Indonesia, Singapore and Thailand after recognizing a growing risk of forced labour among foreign migrant workers, particularly in South East Asia. HPE also collaborated with leading companies and expert organizations to promote ethical recruitment and combat the exploitation of migrant workers in global supply chains.⁵⁷

Whitewashing through awards using skewed CSR metrics: Other corporate awards, however, miss the risk–performance alignment mark. Although the worst forms of child labor are still rampant in Ghana- and Côte d'Ivoire-produced cocoa, Cargill was a finalist in the "Best Corporate Steward" category of the 2016 Corporate Citizenship Awards.⁵⁸ Similarly, Mondelez International received from the Dow Jones Sustainability Index (DJSI), for both its North America and World indices, "perfect scores of 100 in health and nutrition, raw material sourcing and water-related risks."⁵⁹ Each case demonstrates that each respective metric does not accurately account for exposure to internationally unacceptable labor practices, namely the employment of the worst forms of child labor and modern day-slavery, unfortunately still endemic in the cocoa supply chains upon which Cargill and Mondelez rely.

6. New software and tools

Release of eLRT: A new tool is here to help. In November 2016 iPoint released the *electronic Labor Rights Template* (eLRT), a free, open-access, Excel-based, business-to-business (B2B) reporting tool designed to support companies in their compliance with global human trafficking

⁵⁶ Thomson Reuters Foundation, 2016 Stop Slavery Award Winner, Policy and Implementation, <http://www.stopslaveryaward.com/item/?id=816ea256-b333-476a-931e-b69de5164154>

⁵⁷ Thomson Reuters Foundation, 2016 Stop Slavery Award Winner, Transparency and Response to Challenge, <http://www.stopslaveryaward.com/item/?id=d320ea26-a216-499d-b754-6512c863cc6f>

⁵⁸ U.S. Chamber of Commerce Foundation Corporate Citizenship Center, U.S. Chamber Foundation Announces Citizens Awards Finalists, CSRwire, 13 September 2016, http://www.csrwire.com/press_releases/39273-U-S-Chamber-Foundation-Announces-Citizens-Awards-Finalists

⁵⁹ Mondelez International, Mondelez International Named to the Dow Jones Sustainability Index for 12th Consecutive Year, CSRwire, 12 September 2016, http://www.csrwire.com/press_releases/39266--Mondelez-International-Named-to-the-Dow-Jones-Sustainability-Index-for-12th-Consecutive-Year



and modern-day slavery legislation.⁶⁰ With this supply chain self-assessment tool, companies can gauge the degree to which their own – and their supply-chain’s – anti-slavery measures are robust. An assurance component for each indicator further allows user companies to report to what extent their systems and processes have been verified.

Release of HTRi: Marrying its information on 240+ million companies worldwide with the U.S. Department of State and ILO data, Dun & Bradstreet’s Human Trafficking Risk Index (HTRi) is a tool to help companies hone in on high-risk suppliers possibly exposed to modern-day slavery.⁶¹ The first analytic available as part of Dun & Bradstreet’s Responsible Business Analytics solution, it aids companies in efforts to procure ethically and responsibly.

B. VACIT – the law’s scope and literature context

As a form of nudge legislation, CA-TISCA requires an eligible manufacturer or retailer to publicly state whether or not they are taking measures against the possible existence of modern-day slavery in their supply chains. The keywords in the disclosure criteria are: Risk Verification, Audits, Certification, Internal Accountability and Training – VACIT for short. This acronym is not found in the California regulation. However, we use the VACIT acronym throughout this report since it broadly summarizes the disclosure requirements.

These criteria, identified by the sponsors of the bill, may be thought of as “good practice” in the way of corporate anti-slavery measures. They were by no means intended to be all-encompassing, i.e. reflecting *all* components of an anti-slavery program.⁶² In addition, their practice may be considered *indicative* of the very existence of a corporate anti-slavery program.

Upon the release of our 2015 *Corporate Compliance with the California Transparency in Supply Chains Act of 2010* report,⁶⁴ some companies asked us about the significance and utility, from an empirical standpoint, of these “good practice” items featured in the law. Let us therefore investigate these criteria from a practitioner and academic perspective, highlighting a few sticky points. Where does the empirical evidence stand?

⁶⁰ electronic Labor Rights Template, <http://www.elrt.org/>

⁶¹ Human Trafficking Risk Index, <http://www.dnb.com/products/operations-supply/human-trafficking-risk-index-combat-forced-labor.html>

⁶² Common industry practice is COSO’s enterprise risk management framework, which involves risk identification, assessment, verification, mitigation, and management. Good practice also entails that a company’s anti-slavery program be premised on the “UNGP’s” and that its comprehensive risk management system include incident resolution.

See: COSO, Enterprise Risk Management -- Integrated Framework (2004), AICPA http://www.aicpastore.com/AST/Main/CPA2BIZ_Primary/InternalControls/COSO/PRDOVR~PC-990015/PC-990015.jsp

⁶⁴ Development International, Corporate Compliance with the California Transparency in Supply Chains Act of 2010, November 2, 2015, <http://www.developmentinternational.org/trafficking-slavery>



V – Risk Verification

In order to be in a position to disclose to what extent a company: “Engages in verification of product supply chains to evaluate and address risks of human trafficking and slavery,” the very first step is supply chain mapping.⁶⁵ This task is easier said than done if the provenance of *all* the raw materials in a given product is to be traced from scratch. Conventional methods are increasingly complemented by technologies such as geo-fingerprinting, barcoding, radio frequency ID tagging, and blockchain in order to trace provenance, enable real-time logistics, manage mass balance, and enhance *trustable instance*.

Once supply or service chains are fully mapped, remote risk assessment (RRA) is commonly conducted. RRA conventionally uses specified criteria that include red flags, for example obtained from open-access resources (provided, e.g., by the [ILO](#), [Global Slavery Index](#), [U.S. Department of State](#), [eLRT](#), etc.) or proprietary resources (offered e.g. by [Verisk](#), [Maplecroft](#), [IHS](#), [HTRI](#), etc.). Once a particular risk has been identified, the suspected phenomenon would need to be verified on-site.

Identifying a victim of modern-day slavery is not always a straight-forward undertaking. Red flags, however, can be spotted. They include deception at the point of recruitment, relative isolation or being physically trapped, passport withholding, indebtedness – and often working for their debtor, wages that are promised but never paid, long working hours above what national laws allow without overtime pay, abusive working and living conditions, intimidation and threats, physical and sexual abuse and poor working conditions.⁶⁶ *Social auditing* is furthermore employed to obtain a deeper understanding of the risks and effect of private enterprise on workers and within a community or region.

However, certain risks are especially hard to identify, such as the practice of recruitment fees, which often acts as a precursor to labor exploitation. “The charging of recruitment fees and expenses to migrant workers is the most significant contributor to the shameful ongoing presence of debt bondage, human trafficking, forced labor, or modern slavery in global supply chains,” Declan Croucher, Director of Advisory Services at Verité, explains.⁶⁷ Worker interviews are imperative here, preferably carried out by a third party, the practice of which is within the law’s disclosure scope (“The disclosure shall specify if the verification was not conducted by a third party”).

A – Audits

CA-TISCA stipulates that the disclosure specify whether or not, or to what extent, a company: “Conducts audits of suppliers to evaluate supplier compliance with company

⁶⁵ For an example of a company that is transparent about the locations of its active clothing and food manufacturers, see this interactive map published by U.K.-registered company Marks & Spencer in 2016: <http://interactivemap.marksandspencer.com/>

⁶⁶ ILO, *Combating forced labour: a handbook for employers and business*, 2nd ed., Geneva, 2015, http://www.ilo.org/wcmsp5/groups/public/@ed_norm/@declaration/documents/publication/wcms_101171.pdf

⁶⁷ Declan Croucher, *Why Modern Slavery Persists in Global Supply Chains*, November 7, 2016, <http://complianceandethics.org/modern-slavery-persists-global-supply-chains/>



standards for trafficking and slavery in supply chains.” Audits are widely recognized as a mechanism for an independent perspective to assess the actual performance or situation, where a broader group of stakeholders has a vested interest. Furthermore, audits can be used to enhance accountability and drive continual improvement in the context of a customer-supplier relationship, in line with the Russian proverb: *Trust, but verify*.

It may be inferred by the disclosure requirement that the law’s sponsors hold that audits conducted by an independent 3rd party are more robust and carry with them inherent enhanced supplier accountability. Placed in the context of a long-standing business relationship, audits enhance accountability and drive continual improvement on the part of supplier performance. In this vein, Harvard Professor Michael Toffel and colleagues conducted an analysis looking at what audit factors produce the biggest compliance improvements. They found that this end is best achieved when an independent, highly-trained audit team performed announced audits.⁶⁸ Auditor independence is imperative, in particular independence from the auditee, which means that independent audits produce superior results than supplier audits.⁶⁹

As unannounced audits were not found to be as effective as announced audits in the long run, we do *not* allocate an affirmative practice point for this practice, such that companies who purposefully do not conduct unannounced audits would not be disadvantaged. Notwithstanding, in some cases, for some companies and some suppliers, unannounced audits or spot checks may be appropriate to address real risks. For example, the U.K.-registered company Marks & Spencer’s “regional compliance teams go in unannounced at least once a year to check up on [their factories].”⁷⁰

That said, audits are no anti-slavery panacea – as the case of Hansae in Vietnam exemplifies. In countries in which fraud is pervasive, auditor selection and accreditation is imperative. Aside from auditor independence, auditor credibility, auditor experience (matched with risk level), auditor time on-site, rigorous document sampling, etc., all need to be taken into account for the assurance to be meaningful.

In addition, audits must evolve to keep up with current practices. As Verité’s Declan Croucher explains: “the traditional audit-led approach to social responsibility, which focuses on compliance with codes and regulations at the workplace, does not adequately

⁶⁸ See, e.g., *Beyond Symbolic Responses to Private Politics: Examining Labor Standards Improvement in Global Supply Chains*, by Andrea R. Hugill, Jodi L. Short and Michael W. Toffel, July 1, 2016, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2806966

⁶⁹ We therefore accorded an affirmative practice point to a disclosure that stated the company commissioned independent 3rd party audits of its suppliers. See, e.g., Jodi L. Short, Michael W. Toffel, and Andrea R. Hugill, *Monitoring Global Supply Chains*, 2015, http://www.hbs.edu/faculty/Publication%20Files/ShortToffelHugill2016SMJ_4746e9b3-c482-4d09-b5aa-f2861fd1010f.pdf

⁷⁰ UK Parliament, Joint Committee on Human Rights, Oral evidence: Human Rights and Business, HC 443, 25 January 2017, <http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/human-rights-committee/human-rights-and-business/oral/46228.html>



address the money flows associated with the recruitment of migrant workers before they start work.”⁷¹

C – Certification

Written and signed direct supplier confirmations certifying “that materials incorporated into the product comply with the laws regarding slavery and human trafficking of the country or countries in which they are doing business,” according to the law, are another form of accountability, and a potential legal tool in the event of a particular incident. This form of self-reporting may then be verified through audits, which some companies do practice.⁷²

I – Internal accountability

Elements of internal accountability vary, and each company has a unique operationalization and culture of internal accountability, discussed in detail in the findings section of this report. In the best case scenario, internal accountability would be designed to comprise a *system* that includes an internal code of conduct (with requirements to report certain phenomena to a specified office), a requirement for employees to certify compliance with this code on an annual basis, an ethics hotline/inbox (that also protects the reporting entity), investigation of allegations, corrective action procedures and measures, a dedicated internal compliance team/officer, and internal audits. [General Motors’](#) internal accountability framework comes close to such a system.

In order to protect workers from violations to any core labor standards, many companies set up a formal grievance or whistleblower mechanism for workers to report, without fear of retaliation, relevant activities or conditions. Such a system takes a page from fraud detection, where the establishment of a mechanism for reporting tips and abuses was reportedly a highly effective measure.⁷³ According to a 2014 study performed by the Association of Certified Fraud Examiners (ACFE), 42.2% of all fraud cases were detected by a tip from vendors, customers, employees and anonymous sources submitted through a hotline.⁷⁴

A non-judicial grievance resolution mechanism – National Contact Points (NCPs) – is offered by 44 of the 46 adhering governments to the Declaration on International Investment and Multinational Enterprises. NCPs have the mandate, inter alia, of handling enquiries and contributing to the resolution of issues related to the OECD Guidelines for

⁷¹ Declan Croucher, *Why Modern Slavery Persists in Global Supply Chains*, November 7, 2016, http://complianceandethics.org/modern-slavery-persists-global-supply-chains/?utm_source=linkedin&utm_medium=social&utm_campaign=SocialWarfare

⁷² See, e.g., Saint-Gobain, *Doing Business With Us*, <http://www.saint-gobain-northamerica.com/company/saint-gobain-north-america/doing-business-us>

⁷³ With more than twice the rate of any other detection method, a whistleblower mechanism is considered the most effective way to detect fraud. The other detection methods included management review (16%), internal audit (14.1%), by accident (6.8%), account reconciliation (6.6%), document examination (6.2%), external audit (3%), etc.

⁷⁴ Association of Certified Fraud Examiners, *Report to the Nations on Occupational Fraud and Abuse*, <https://www.acfe.com/rttn/docs/2014-report-to-nations.pdf>



Multinational Enterprises. A total of 52 new specific instances were submitted to the NCPs from June 2014 to December 2015, and a total of 49 specific instances were closed. Of these, agreement was reached in 14 cases.⁷⁶

Companies may however wish to deal with worker grievances internally whenever possible. The examples of the adidas Group and eBay are of note here. According to its website, “in 2014, the adidas Group established a third party complaints mechanism.” As part of this mechanism, the adidas Group committed, at the end of each year, to communicate, via its corporate website, how many 3rd party complaints it had received related to labor or human rights violations and the status of those complaints (i.e. being investigated, successfully resolved, etc.).⁷⁷ As explained in eBay’s Supplier Code of Conduct,⁷⁸ its Integrity Helpline⁷⁹ is managed by a third-party, where reports may be submitted anonymously by phone or web form. In addition, eBay’s Code of Business Conduct includes assurances that the company has a “no retaliation” policy “against anyone who, in good faith, makes a report or cooperates in an investigation.”⁸¹

It may also be noted that a grievance mechanism may be considered an early-warning tool as well as a signal of last-resort. If a problem is reported, does the company investigate the root causes of the problem, and take actions to mitigate the likelihood of a recurrence? On the other hand, if an issue is particularly acute, a worker or other stakeholder turns to a grievance mechanism. From a management perspective, such a reporting mechanism then serves as a “quality control” measure.

T – Training

While there is no debate surrounding the need for enhanced corporate-level training, the department(s) in which the training takes place within the company, and the specific topics of instruction offered, do differ. Those unique approaches are discussed in the findings section.

⁷⁶ OECD (2016), *Annual Report on the OECD Guidelines for Multinational Enterprises 2015*.

<http://mneguidelines.oecd.org/2015-Annual-Report-MNE-Guidelines-EN.pdf>

⁷⁷ Although adidas Group’s reports do not seem to download, the notion is laudable.

⁷⁸ eBay, Supplier Code of Business Conduct & Ethics, <https://www.ebayinc.com/assets/Uploads/Supplier-Code-of-Conduct-Final-Revised-Oct-2016.pdf>

⁷⁹ Convercent, eBay Integrity Helpline, <https://app.convercent.com/en-us/LandingPage/f0124dc2-7c7f-e611-80d1-000d3ab1117e>

⁸¹ eBay, Code of Business Conduct & Ethics, <https://www.ebayinc.com/assets/Uploads/Code-Of-Business-Conduct/CoBC-ENG.pdf>



IV. Methods

A. Data sources

Since the law requires a “disclosure” to be posted on the company’s website, the data for this study comprise the information contained in such disclosures, usually in the form of a dedicated statement. The evaluation timeframe was between November 16, 2016, and February 15, 2017, during which time the disclosures were compiled and the data collected. Information was considered a “disclosure” when it contained and arranged information according to the law’s reporting requirements.

For the purposes of describing also the profile of companies affected by CA-TISCA, the only external data consulted comprised company financial and profile data obtained through the EDGAR,⁸² Compustat (North America),⁸³ and Hoovers⁸⁴ databases.

B. Company eligibility criteria

According to the law (*California Civil Code Section 1714.43 (a)(1)*), “Every retail seller and manufacturer doing business in this state and having annual worldwide gross receipts that exceed one hundred million dollars (\$100,000,000)” is subject to the law.⁸⁵ In the absence of a list of eligible companies made public by the California Franchise Tax Board (CFTB) or the California Attorney General, we approximate the list using the law’s specified eligibility criteria.

Our approach involved identifying companies according to the eligibility criteria by consulting the Compustat (North America) database for the U.S.-listed public companies, and consulting the Forbes⁸⁶ and Inc.’s 5000⁸⁷ lists for private companies. The “retail” or “manufacturer”

⁸² U.S. Securities and Exchange Commission, EDGAR Company Filings, <https://www.sec.gov/edgar/searchedgar/companysearch.html>

⁸³ S&P Global Market Intelligence. <http://marketintelligence.spglobal.com/our-capabilities/our-capabilities.html?product=compustat-research-insight>, accessed December, 2016.

⁸⁴ Hoovers, www.hoovers.com, accessed December, 2016.

⁸⁵ The three eligibility criteria are thus: (1) Retail seller or manufacturer, (2) doing business in CA, and (3) with worldwide gross receipts > \$100,000,000. “Doing business” in CA is defined in California’s Revenue and Taxation Code (R&TC) Section 23101. R&TC Section 23101 has two parts, a threshold test and a general test:

- The general test, R&TC § 23101 (a): “Doing business” means actively engaging in any transaction for the purpose of financial or pecuniary gain or profit.
- The threshold test, R&TC § 23101 (b): The company is organized or commercially domiciled in CA. The company has more than \$500,000 in sales in CA, or if its sales are less, 25% or more of its total sales are in CA.
 - (1) The company owns \$50,000 of property in CA, or if it owns less, 25% of its total property is in CA.
 - (2) The company pays wages of \$50,000 in CA, or if it pays less, 25% of the total wages it pays are in CA.

Any one condition may be met. If a company does not meet any condition, then the company must still determine whether it “engaged in any transaction” to make money in California under the general test in (a). Thus, the absolute floor for “doing business” is (a)’s “engaging in any transaction for the purpose of [making money]” in CA.

⁸⁶ Forbes, America’s Largest Private Companies, 2016 Ranking, <http://www.forbes.com/largest-private-companies/list/>, accessed December 2016.

⁸⁷ Mansueto Ventures, The 2016 Inc. 5000, <http://www.inc.com/inc5000>, accessed January, 2017.



eligibility condition was determined based on the company’s SIC and/or NACE Rev. 2 code(s) and/or NAICS 2012 code(s).⁸⁸ In order to proxy “receipts,” we used “revenue.”

C. Disclosure statements repository

The repository of CA-TISCA (SB 657) statements evaluated are collated on [this](#) Development International web page.

D. Evaluation criteria

This study features the following three evaluation dimensions, each of which are scored (see *Table 2* below). Year-over-year comparisons are drawn for the first two dimensions, which were featured in the 2015 baseline study.

1. Dimension: Disclosure compliance – CA-TISCA requires private sector disclosure of specific anti-slavery measures, notably with regard to its VACIT criteria. These disclosure requirements we consequently adopt as the study’s compliance framework.
2. Dimension: Affirmative practice – The study’s evaluation matrix also captures to what extent companies report affirmative practice on these same criteria.
3. Dimension: Transparency – Third, the study assesses the degree to which companies are transparent about the methods and outcomes of their relevant activities. This is another area where companies’ disclosure statements differentiate.

Data were also collected on a few non-graded, additional indicators. *Appendix C* contains the evaluation framework applied in this study.

Table 2:

Indicator dimension	# of indicators	Score categories	# of points
1. VACIT disclosure compliance (Discl.)	8	Disclosure compliance score	6 (criteria 2 and 3 have 4 half points)
2. VACIT affirmative practice (Affirm.)	7	Affirmative practice score	5 (affirmative practice indicators 2 and 3 have 4 half points)
3. Transparency (Transp.)	21 (max*)	Transparency score	21 (max*)
4. Additional (Misc.)	10	--	--

* The transparency score denominator varies depending on which affirmative practice actions the company takes.

⁸⁸ Not quite settled, apparently, is what defines a “retailer” according to the letter and spirit of the SB 657. For example, is a retailing platform such as eBay Inc. or Etsy – companies whose primary business comprises an e-commerce website – also subject to the law? eBay has a SIC core code of 599 (“Retail stores, not elsewhere classified”), a primary code of 5999 (“Miscellaneous retail stores, not elsewhere classified”), and the secondary codes 5961 (“Catalog and mail-order houses”), 7389 (“Business services, not elsewhere classified”), and 7375 (“Information retrieval services”). eBay’s NAICS 2012 core code is 4539, its primary code is 453998, and its secondary codes are: 454111, 454113, 519190, 561439, and 561990. For the purposes of this evaluation, we have considered companies as subject to the law where either the SIC and NAICS code designates the company as being situated in a manufacturing or retail industry. Neither eBay Inc. nor Etsy provided a statement under the law.



The need for the transparency dimension relevant to CA-TISCA-pursuant disclosures arose through discussions with companies, the sponsors of the California bill, and other stakeholders. We monitored developments in laws, regulations, and the continuing pervasiveness of slavery and human trafficking around the world – including the supply chains of many large, reputable companies. As is often the case, making general, glossy statements or “ticking a box” are not indicative of measurable impact. Furthermore, these kinds of approaches do not provide analysts and stakeholders with meaningful information with which organization’s true commitment, actions, and progress can be assessed. Even if companies identify more issues, or the situation seems to get worse, transparency has its advantages inasmuch as a company can honestly describe its efforts, the challenges, and its plans. Furthermore, a company’s disclosure statement comes across as more plausible the more detail and figures are provided. For these reasons we introduced the “transparency dimension,” and with it a range of 21 indicators against which a stakeholder may assess the extent to which a company’s anti-slavery program is achieving outcomes and charting progress.

E. Evaluation scoring

For the sake of clarity and to minimize subjectivity, binary yes-no criteria were applied for the graded indicators. No weighting was applied: every indicator is worth one point. “NA” was not counted in the score denominator. With respect to the combined score, each dimension received an individual weight: disclosure compliance = 40%, affirmative practice = 40%, transparency = 20%, bringing the total to 100%.

Table 3 below breaks down in more specificity how the first and second indicator dimensions are scored. The *Disclosure compliance score* has a denominator of 6, as criteria 2 and 3 each have two half points. The *Affirmative practice score* has a denominator of 5 (as it excludes the first disclosure criteria), and there as well criteria 2 and 3 each have two half points. The score is a reflection of the quality of the brand’s disclosure – i.e. the degree to which a company complies with the disclosure requirements – and not necessarily the quality and results of a company’s actual anti-slavery program. The latter we cannot and do not determine through this evaluation. That said, we do observe that the quality of a company’s disclosure does, indeed, reflect to what extent the company is sensitive and responsive to the issue.

Table 3:

<i>Criteria</i>	<i>Indicator category</i>	
	<i>VACIT disclosure compliance, possible points</i>	<i>VACIT affirmative practice, possible points</i>
1. Have a conspicuous and easily understood link on the business’ homepage.	1	--
2.A. Note whether the company performed verification of product supply chains to evaluate and address risks of human trafficking	.5	.5



and slavery.		
2.B. Note whether the company had such verification performed by 3rd party .	.5	.5
3.A. Note whether the company conducted audits of suppliers to evaluate supplier compliance with company standards for trafficking and slavery in supply chains.	.5	.5
3.B. Note whether the company's verification involved independent and unannounced audits.	.5	.5 (independent audits only)
4. Note whether the company requires direct suppliers to certify that materials incorporated into the product comply with the laws regarding slavery and human trafficking of the country or countries in which they are doing business.	1	1
5. Note whether the company maintains internal accountability standards and procedures for employees or contractors failing to meet company standards regarding slavery and trafficking.	1	1
6. Note whether the company provides employees and management, who have direct responsibility for supply chain management, training on human trafficking and slavery, particularly with respect to mitigating risks within the supply chains of products.	1	1
<i>total possible points</i>	6	5

F. Evaluation analyses

We mainly applied descriptive statistics and measures of central tendencies in the way of quantitative analyses. We present the aggregate value of each indicator, and year-over-year differences for the compliance and affirmative practice dimensions. We offer industry-specific breakdowns for both the total compliance and affirmative practice scores. Furthermore, we performed qualitative data analysis on data utilizing our evaluation framework. We coded all relevant verbatim for specific items, and noted the item frequency. This qualitative analysis is featured in chapter E. *Transparency indicators* in the Findings section.

G. Evaluation team, orientation and data quality control

The evaluation team comprised a highly competent group of professionals, two of which had also served as evaluators on the previous CA-TISCA benchmarking study.

In order to ensure all four evaluators had the same level of understanding and adopted the same evaluation approach, we held an initial 4-hour orientation. We conducted mock evaluations and discussed individual cases in plenary, and the group settled issues either through consensus or a vote. Weekly meetings ensured that all evaluators consistently applied the evaluation

CA-TISCA Evaluation Team 2016-17

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Jesse H. Hudson, J.D.

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Chris N. Bayer, PhD – PI *

* PI – Principal Investigator



criteria. We built in a 1% redundancy into the evaluation process, whereby company evaluations would be randomly assigned to two evaluators. Upon data verification, in the case of any discrepancy, the point of divergence was discussed and resolved by the PI. These steps, all together, ensured that the highest possible data quality was obtained.

H. Independence of PI / competing interests statement

As in the 2015 baseline study, the PI designed the format, approach, and indicators of the evaluation. And, as with our previous CA-TISCA benchmarking study, solely the evaluation team collected the data and awarded the scores. Particular disclosures were randomly assigned to each evaluator. A system was in place where evaluators would report to the PI any possible competing interest with respect to any particular issuer, in which case the specific disclosure was re-assigned to another evaluator. This did, in fact, occur once.

The study’s Principal Investigator himself declares that he has no competing interests or a conflict of interest in the conduct of this evaluation. He does not knowingly own stocks of any evaluated issuer, nor own stocks in the entities making up the study’s Stakeholder Forum or the study’s funder. In sum, he had no known vested interests vis-à-vis individual scores and findings of this study.

I. Stakeholder Forum

The study’s Stakeholder Forum served as an important resource to the study’s Principal Investigator. Principally, the Stakeholder Forum’s objectives are two-fold: (1) to offer a critique of the draft indicators and draft evaluation report, and (2) to assist companies in understanding and applying the study’s indicators. The forum, however, had absolutely no involvement in the data collection, evaluation, or the scoring processes.

Stakeholder Forum 2016-17	
Sarah Altschuller	Foley Hoag
Lawrence Heim	Elm Sustainability
Matt Friedman	The Mekong Club
Michael Littenberg	Ropes & Gray
Sarah Kerrigan	Verisk Maplecroft
Kristen Sullivan	Deloitte
Douglas Hileman	Douglas Hileman Consulting
Dr. Katie Böhme	
Marc Church	iPoint
Tolga Yaprak	

J. Scorecard review requests

A score review will be offered directly through Development International (DI) upon request. The review period this year will take place from March 7 to April 30, 2017. Also, examples of exemplary and non-exemplary language for each indicator as found in the 2016 statements will be made available on the DI website.



V. Findings

A. Eligible and evaluated companies

For calendar year 2015, we identified a total of 2,126 eligible companies and assessed 1,504 CA-TISCA statements. For 2016, we identified 3,336 companies who do business in California, work in a manufacturing or retailing industry and meet the threshold of annual revenue.⁸⁹ Of those, we evaluated 1,961 companies, 1,909 of which had statements. As for the difference between those two figures, 52 companies received automatic zeros as their CA-TISCA statement could no longer be located. For 2016 we also identified 1,375 potentially eligible companies (which are listed in *Appendix F*).⁹⁰ “Potentially eligible” companies meet the eligibility criteria as outlined in the law, including qualifying under the California’s Revenue and Taxation Code (R&TC) Section 23101 (see previous discussion in *D. Company eligibility criteria* in the *Methods* section). *Table 4* below summarizes these findings.

Table 4:

	2015	2016	Δ
No. of companies identified as being subject to law	2,126	3,336	1,210
No. of companies with a relevant disclosure statement	1,504	1,909	405
No. of companies evaluated	1,504	1,961	457
Potentially eligible – but not evaluated	622	1,375	753
No. of companies evaluated in 2015 but without a statement in 2016	--	52	--

B. Profile of disclosing companies

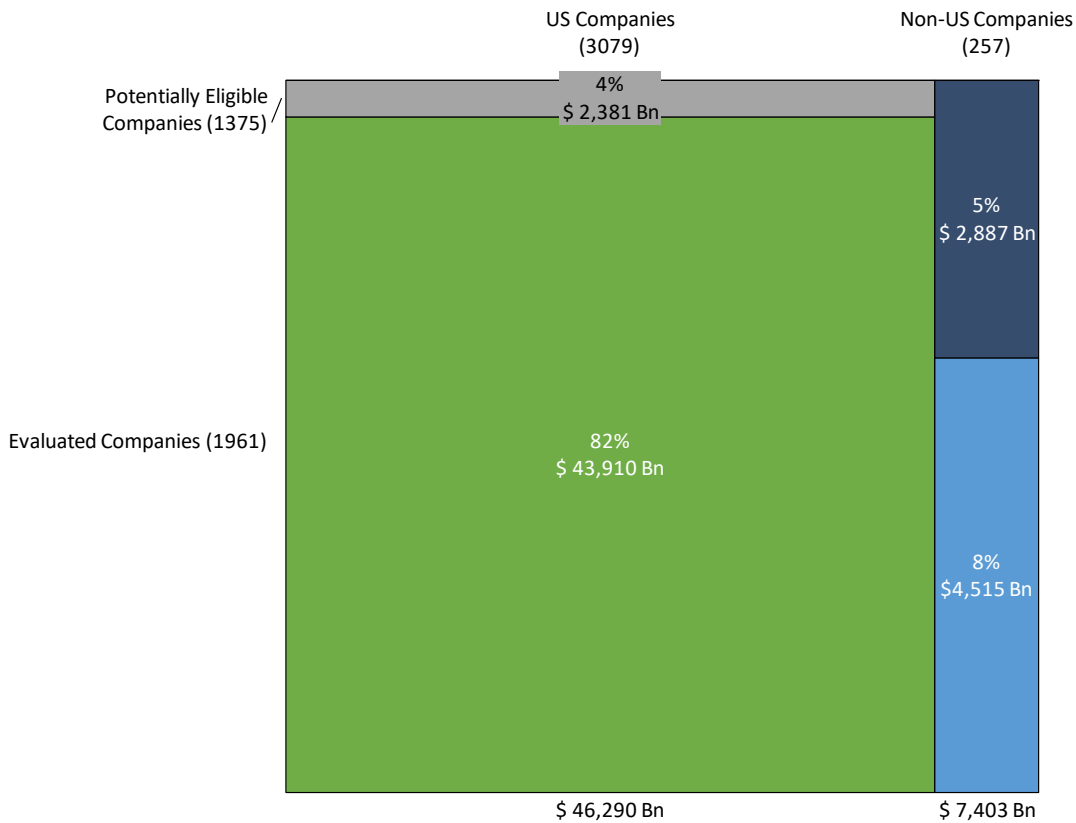
California being the 8th largest economy on the globe, it may not come as a surprise to learn that the 1,961 U.S. as well as foreign companies evaluated for 2016 had a combined global revenue of \$48.4 trillion in 2016.

⁸⁹ This entity was not necessarily the Global Ultimate Owner (GUO) – the highest parent company – of the corporate group. It was however the subsidiary or brand “doing business in the state of California” according to the threshold test or general test in California’s Revenue and Taxation Code (R&TC) Section 23101.

⁹⁰ One reason for this finding is that for 2016, in addition to using the SIC code system, we also applied the NAICS code layer of analysis, revealing more companies registered as manufacturers or retailers.



Figure 1: Revenue structure of companies per type – last available fiscal year (2014 – 2016)

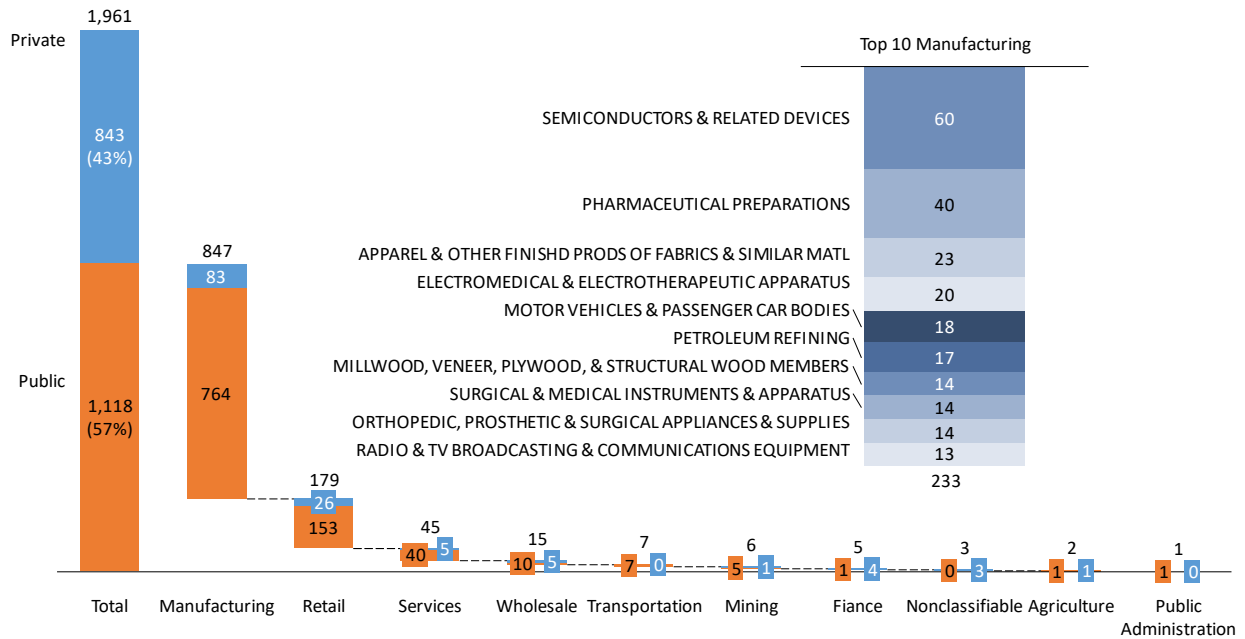


847 of evaluated companies are manufacturers and 179 companies are retail sellers, the two sectors the law explicitly targets (see *Figure 2*). Additional sectors are also “captured” by the law (e.g. Services, Wholesale trade and Mining) due to some company’s diversified portfolios.

This study evaluates 1,118 (57%) publicly traded, and 843 (43%) private companies. The most represented manufacturing SIC code is the Semiconductor industry, followed by the Pharmaceutical sector, and the Apparel/Textile sector. Although only a sub-set of all manufacturers subject to the law, subsequent analyses summarizing performance will distinguish between these sectors.

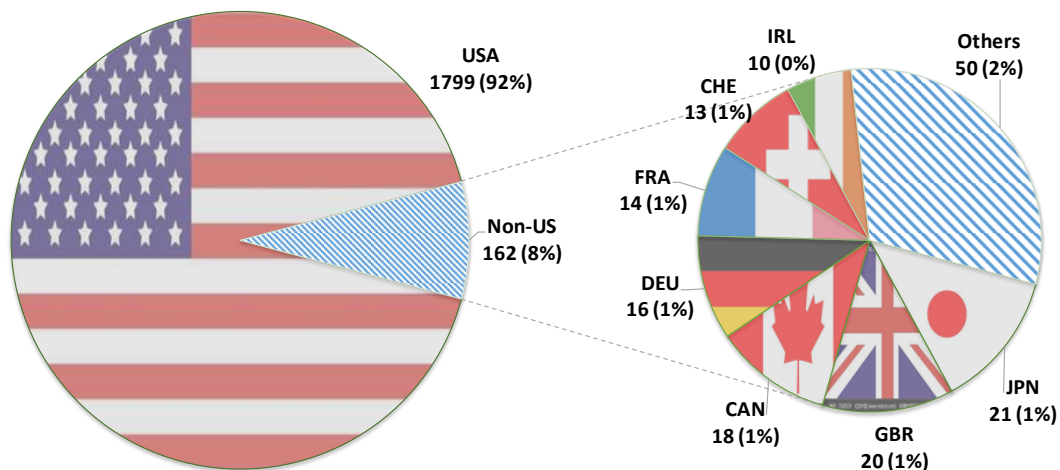


Figure 2: Type and industry distribution of evaluated companies



While the great majority (1799) of these companies are headquartered in the U.S., a good number (162) are not (see *Figure 3*). Among the non-U.S. based companies also subject to the law, the majority is comprised of European companies.

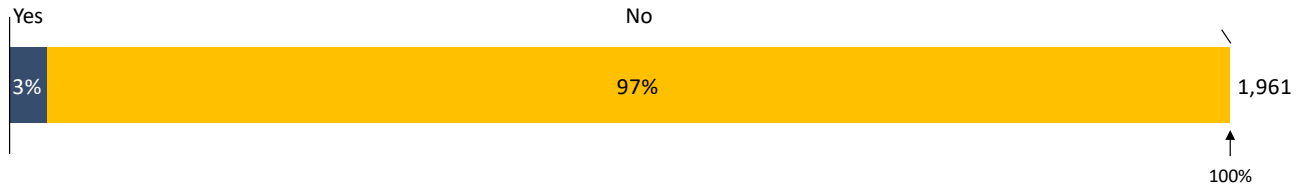
Figure 3: Country distribution of evaluated companies





The great majority of anti-slavery disclosure statements were prepared in response to CA-TISCA. Only 3% of statements were also in response to the U.K. MSA (see *Figure 4*).

Figure 4: Company also subject to U.K. MSA?



C. Disclosure compliance indicators

CA-TISCA requires companies to report on stipulated anti-slavery measures, or state the absence thereof. Our previous report revealed that for calendar year 2015, the average disclosure compliance score was 60%, and that 41% percent of companies had scored on or above the 70% mark. The 2016 evaluation shows the average disclosure compliance score is 62%, and 1,031 companies – 52% – have a disclosure score above 70%. This represents an increase of 9% over the previous year, which means that legal compliance with the letter of the law is improving.

Figure 5: Disclosure compliance indicators

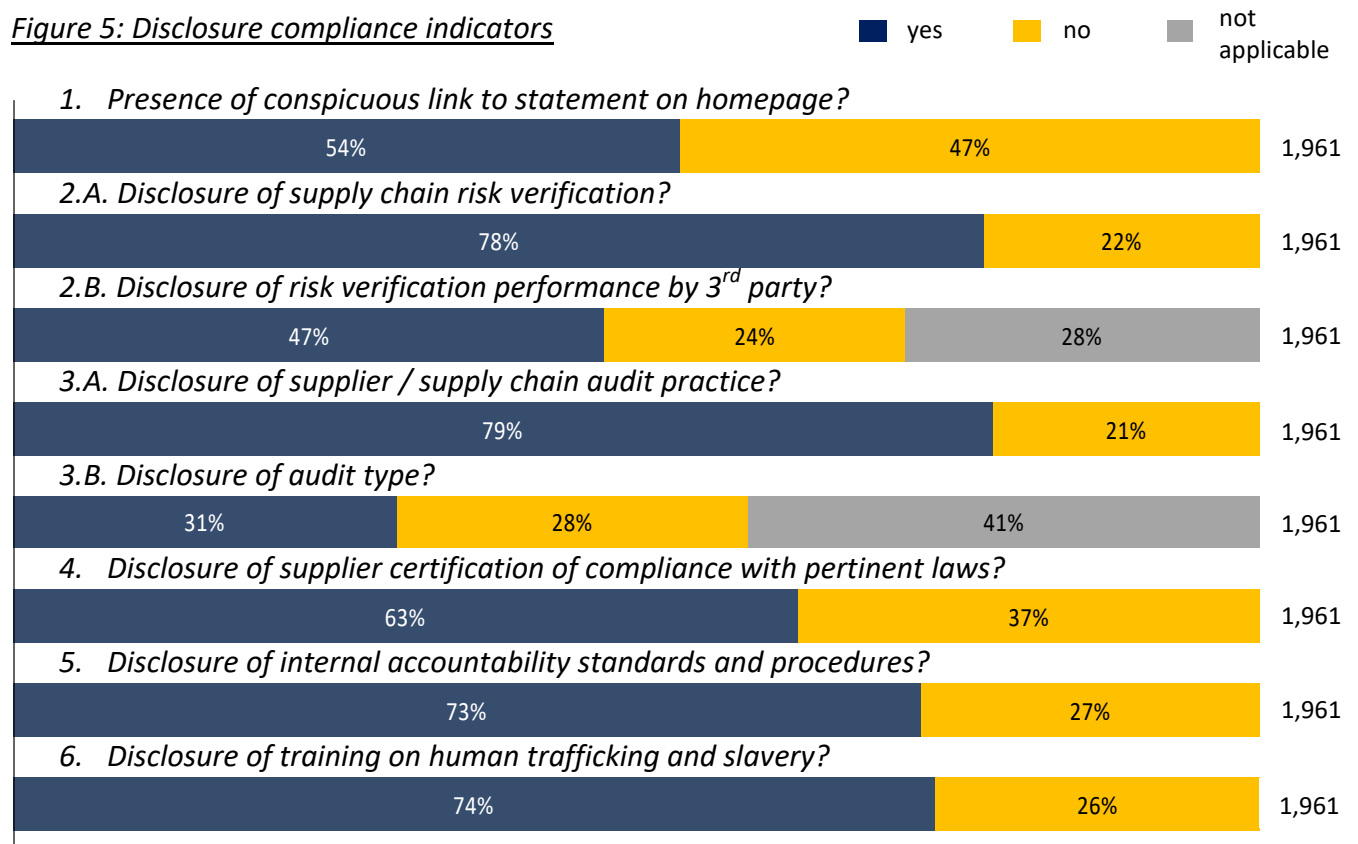
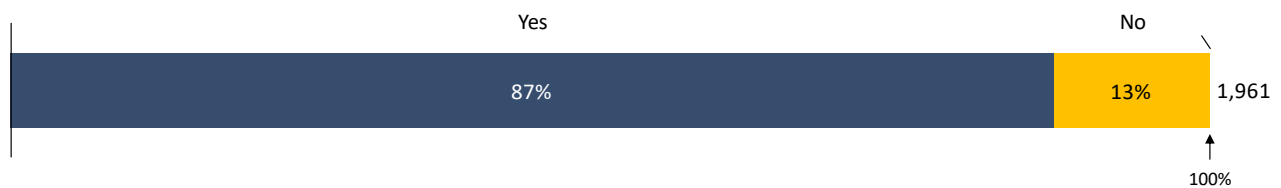




Figure 5 depicts, in the aggregate, where the specific compliance gaps are found. There are still 22% of companies subject to the law that do not disclose whether or not they engage “in verification of product supply chains to evaluate and address risks of human trafficking and slavery.” Furthermore, 24% of companies do not disclose whether this verification was performed by a 3rd party. 21% do not disclose whether or not they audit their suppliers or supply chain, with 28% failing to report the type of the audit that was conducted, if any. 37% did not disclose whether or not they required their suppliers to certify compliance with local anti-slavery and anti-human trafficking laws, 27% omitted disclosure of internal accountability standards and procedures, and 26% of companies were remiss not to disclose whether they performed in-house training with relevant staff. Also, almost half (47%) of the companies assessed did not have a conspicuous link to their statement on their homepage.

Many companies we assessed did not have on their homepage a conspicuous link to their statement. However, in 87% of the cases the statement was readily accessible through the menu or search function (see Figure 6).

Figure 6: Misc. Indicator: Disclosure link readily accessible



A side-by-side comparison of the disclosure compliance performance in 2015 vs. 2016 reveals that there is visible disclosure *improvement* on the topics of risk verification, audits, supplier verification, internal accountability, and training (see Figure 7). However, with respect to 3rd party verification and the nature of the audits, we observed *less* disclosure compliance in 2016.

Figure 7: Aggregated results of 8 compliance criteria, reporting years 2015 and 2016

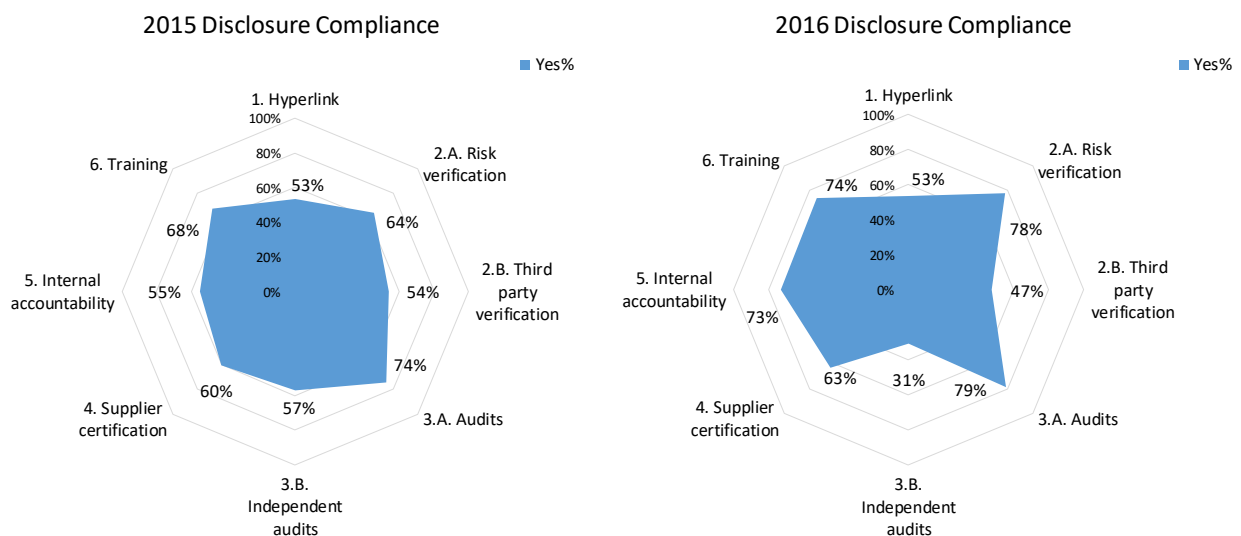
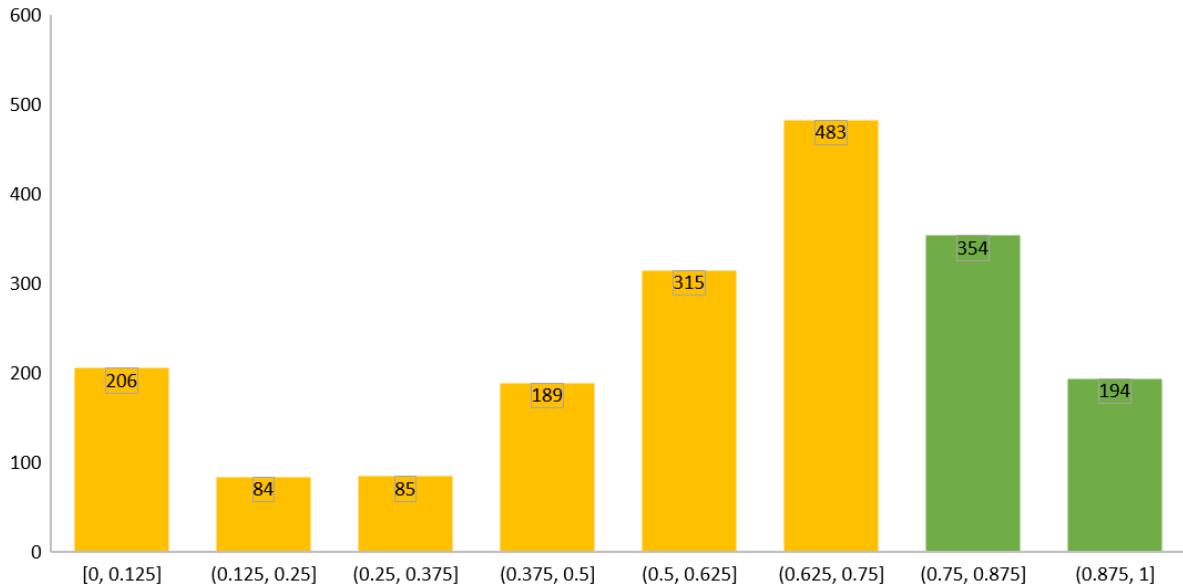




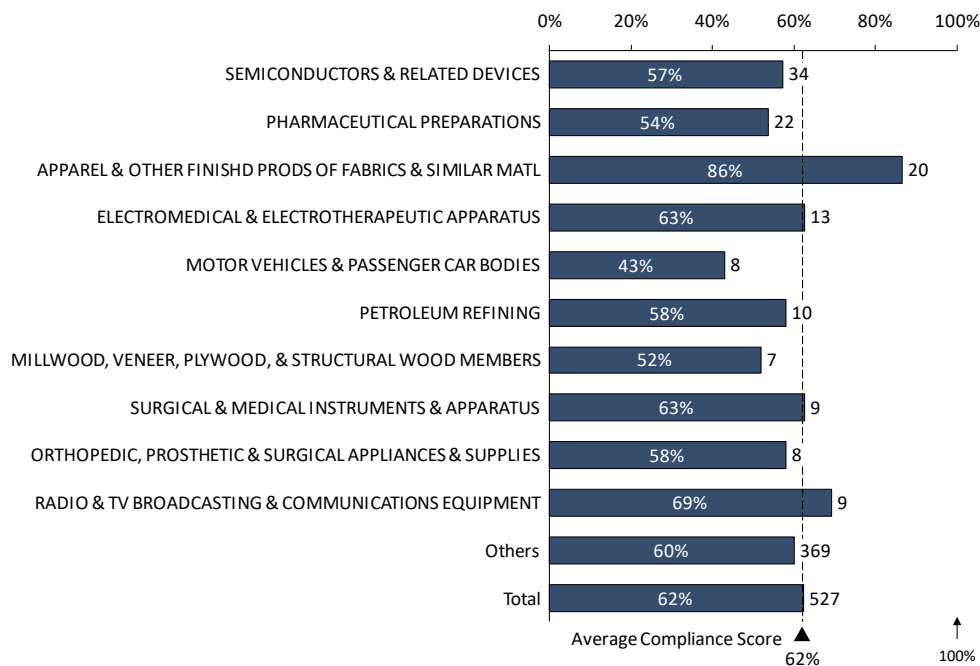
Figure 8 shows that the majority of companies score between 50% and 87.5%, with the highest frequency of disclosure scores lying in the 62.5% to 75% range. 548 companies are within the green, i.e. above the 75% compliance mark.

Figure 8: Corporate disclosure scores, histogram



With respect to compliance performance by sector, the apparel industry clearly leads the pack with 86% disclosure compliance, whereas the mean compliance score is 62% (see Figure 9).

Figure 9: Corporate disclosure scores, per sector





D. Affirmative practice indicators

In order to ascertain the extent of corporate-driven action relevant to CA-TISCA, we also assessed the reported degree of affirmative practice. In 2015, the average affirmative practice score of companies with statements was 31%, and 14% of the evaluated companies were found to have an affirmative practice score on or above the 70% mark. For 2016, the average affirmative practice score of companies with statements was 33%, and 334 companies – 17% – had a score above the 70% mark. This represents an aggregate 3% improvement over the 2015 findings.

Figure 10 presents the aggregate scores of the 7 affirmative practice indicators. With regard to the stronger points, 38% of companies reported engagement in affirmative practice on risk verification, 36% conducted audits of their suppliers/supply chain, 54% practiced some form of internal accountability, and 43% of companies reported that they provided their staff with AHT/AS-relevant training. On the weaker side, 11% of companies reported that they in fact commission 3rd party risk verification, 17% had audits performed that are independent and unannounced, and 27% had their suppliers certify compliance with relevant local laws.

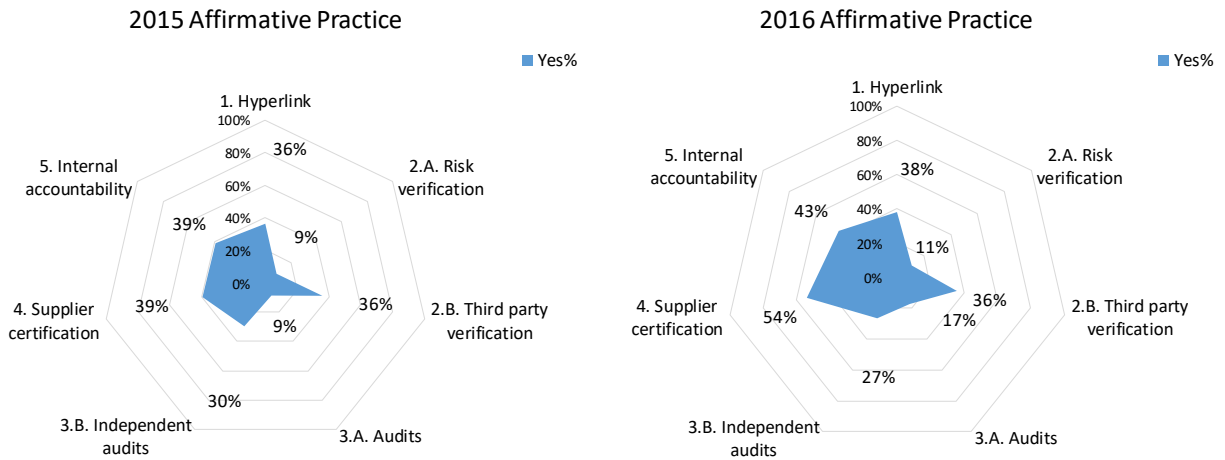
Figure 10: Affirmative practice indicators



Figure 11 illustrates that the affirmative practice increased between the two years, however not dramatically.



Figure 11: Aggregated results of 7 affirmative practice criteria, reporting years 2015 and 2016



The mode of companies does not undertake any form of pro-active anti-slavery initiatives. Nevertheless, 334 companies scored at or above the 70% mark (see Figure 12). As Figure 13 depicts, the apparel industry is the most pro-active on AHT/AS measures amongst its industry peers.

Figure 12: Affirmative practice scores, histogram

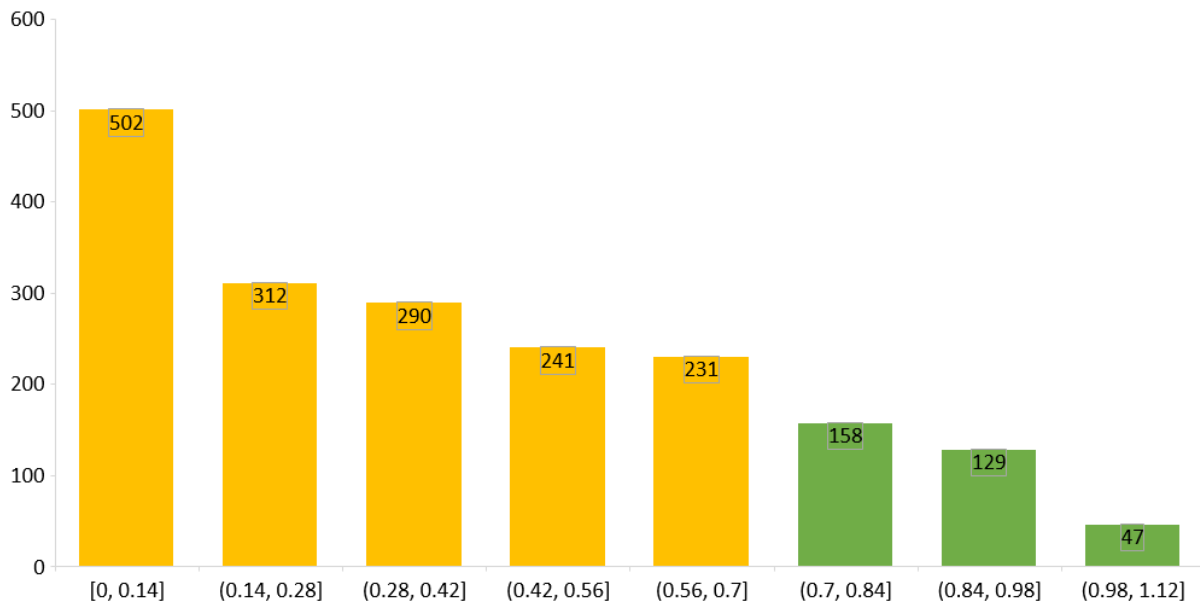
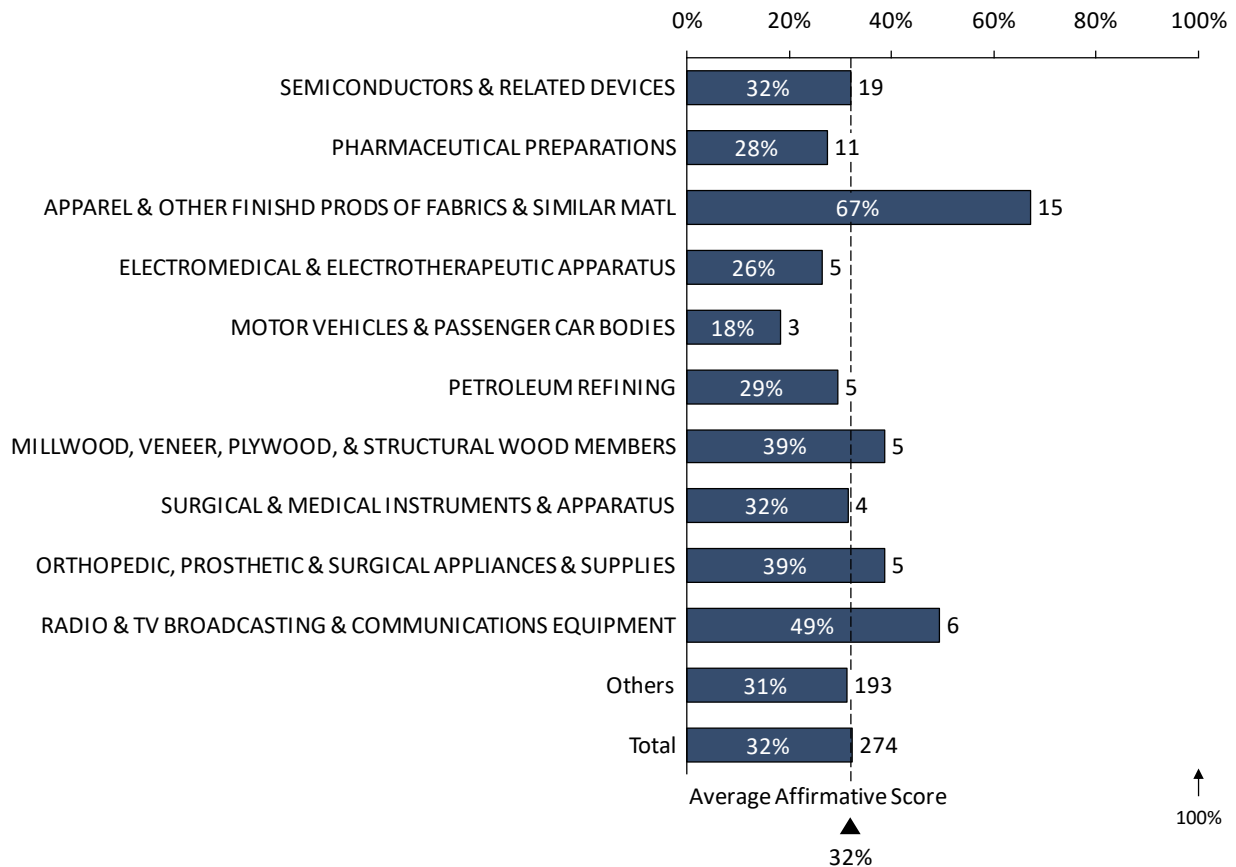




Figure 13: Affirmative practice scores, per sector



E. Transparency indicators

As described in the methods section, this year we introduce a new metric, the transparency dimension. These 21 indicators focus on the methods and results that companies applied and obtained in the exercise of their anti-slavery programs. All 1,909 companies with a relevant disclosure statement in 2016 were evaluated against these indicators. *Figure 14* details what information, in the aggregate, companies disclosed, and the subsequent pages present the results of our qualitative analysis.

Indicator #1. Referenced law

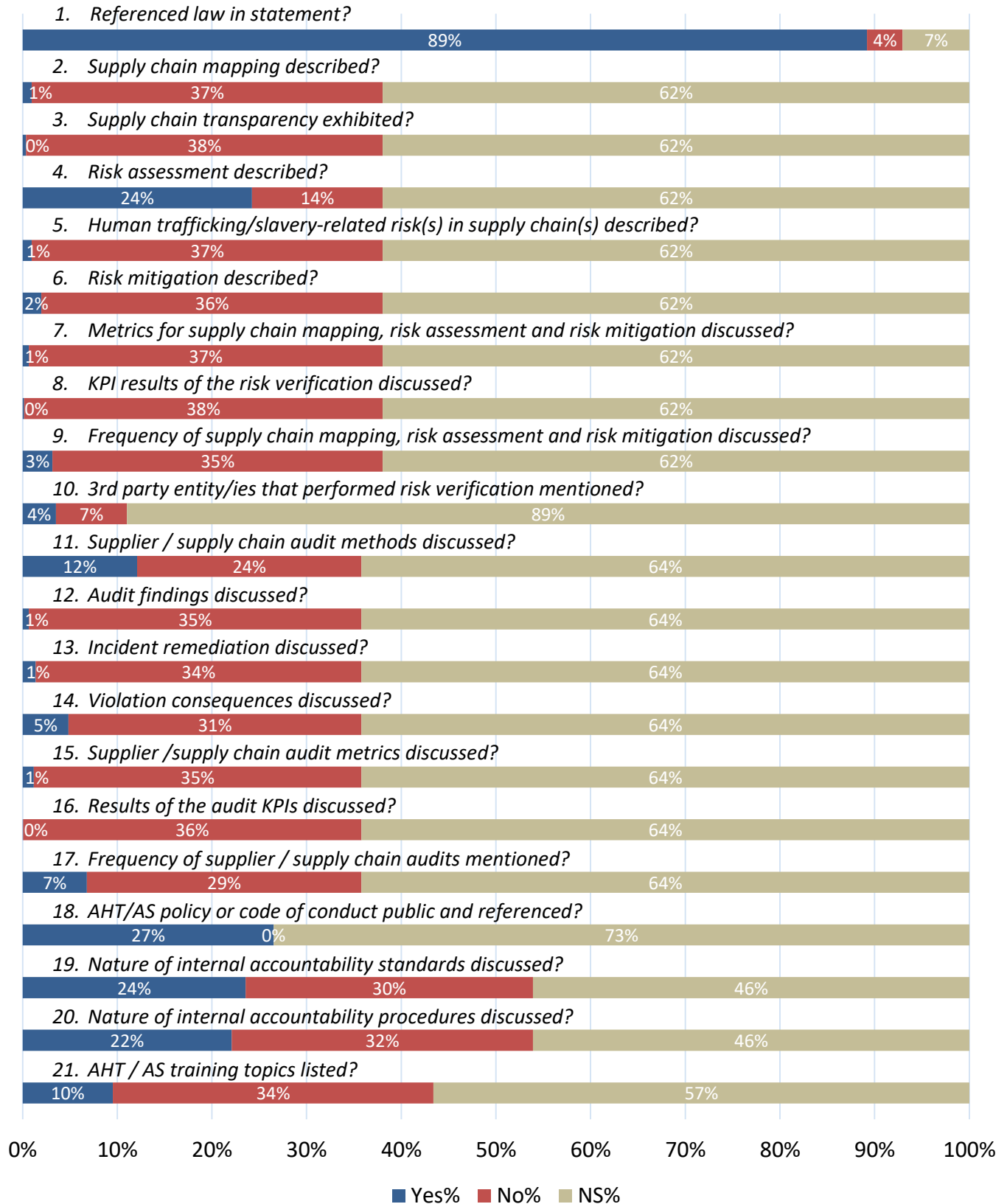
Most companies (89%) referenced law in their disclosure statement.

Indicator #2. Supply chain mapping

Twenty (20) companies described how they carried out supply chain mapping. Mapping activities fell into four categories, “third party service,” “supplier disclosure,” “in-region,” and “due diligence,” shown in *Table 5*.



Figure 14: Transparency indicators





Eight (8) companies used third party services including the Fair Labor Association (FLA) and the Customs-Trade Partnership Against Terrorism (C-TPAT), listed in *Table 6*, to map their supply chains. For example, [Svenska Cellulosa \(SCA\)](#) reported, “SCA, together with the non-profit organization BSR, has mapped out and identified its human rights risks through a Group-wide human rights impact assessment process.”

Five (5) companies required suppliers to disclose information about their factories and contractors in order to map their supply chains. [Inditex](#) “suppliers are obliged to disclose information of their complete supply chain.” [Dean Foods](#) “requires suppliers of all Dean Foods products to disclose all facilities producing supplies or materials that are delivered to Dean Foods.” [Dorel Home Products](#) “suppliers are required to identify all factories and contractors, domestic or foreign, which they plan to use to produce merchandise.”

Four (4) companies reported conducting in-region activities to map their supply chains at the production level. [Gap](#) “Assessment & Remediation Specialists have a deep knowledge of the issue from interviewing workers, gaining their trust, and learning over time which agents and factories have good or bad reputations and practices.”

Three (3) companies disclosed combining supply chain mapping with due diligence. [Invisible Fence](#) “performs due diligence to track the chain of custody for all its electronic products from their point of origin at the raw materials level of the supply chain through transfer and production to the end-product stage.”

Effective supply chain mapping involves elements of each category: surveying suppliers with requests for information, performing due diligence on chain of custody, working collaboratively with industry coalitions, participating in government initiatives, and developing knowledge of the production stage of the supply chain through in-region activities.

Table 5

Supply Chain Mapping Method	# of companies
Third-party service	8
Supplier disclosure	5
In-region	4
Due diligence	3

Indicator #3. Supply chain transparency

Companies earned “supply chain transparency” points by disclosing their suppliers and factories, though few companies did so. [Sierra Aluminum](#) provided links to the websites of its two suppliers, Rio Tinto and Alcoa, and [Gap](#) provided a link to the “approved list of factories” in their supply chains.



Indicator #4. Risk assessment

Table 6 categorizes risk assessment into either remote analyses or on-the-ground, production-level checks. Remote risk assessment was the more common method based on the available disclosures. The most frequent method of remote risk assessment was supplier questionnaires, developed internally and for specific industries by industry coalitions such as the EICC, ICTI, and the AIAG. For example, [Cisco](#) reported using the *EICC Self Assessment Questionnaire*. [Intel](#) utilized detailed surveys when suppliers gave questionable questionnaire responses.

Seventy-three (73) companies assessed slavery and human trafficking risk through a comprehensive internal supplier onboarding process. [Windsor](#) described a three-stage risk assessment process: first a supplier questionnaire, then a conference call or a meeting, and finally, an unannounced audit.

Seventy (70) companies undertook geography-based risk assessments, which included evaluations of port safety and political stability. [International Paper](#) developed a global risk heat map for its supply chain, assessing country risk based on [Transparency International’s Corruption Perception Index](#) and performing gap assessments.

Fifty (50) companies reviewed publicly available information about the risks in certain regions, industries, and companies, reading the U.S. Department of State's [Trafficking in Persons Report](#), U.S. Department of Labor's [List of Products Produced by Forced or Indentured Child Labor](#) and [List of Goods Produced by Child Labor or Forced Labor](#), United Nations Office on Drugs and Crime’s [Global Report on Trafficking in Persons](#), International Labor Organization reports on forced labor, media articles, and NGO reports.

Forty-two (42) companies reported evaluating supplier profile information, which included an analysis of workforce profiles, employee wages and hours, and worker documents. Thirty-three (33) companies disclosed evaluating risk-based on industry and commodity purchased. Twenty four (24) companies required supplier certifications such as SA 8000, ISO9000, SEDEX registration, and FSC certification.

The most common method of in-region risk evaluation was audits, which companies conducted or commissioned at the onset of the business relationship and regularly thereafter. [Patagonia](#) reported on “a four-fold prescreening audit process” involving social and environmental responsibility, sourcing and quality departments. At a step below full audits, fifty-nine companies (59) conducted in-region risk assessment through site visits, factory tours, interviews, and inspections.

Table 6:

Risk Assessment Method	# of companies
<i>Remote:</i>	
Supplier questionnaire	131
Supplier onboarding process	73



Geography-based assessment	70
Review of publicly available information	50
Supplier profile assessment	42
Industry-based assessment	33
Certifications	24
<i>On-the-ground:</i>	
Audits	106
Visits/tours/inspections	59

Indicator #5. & 6. Risk transparency & risk mitigation

Twelve (12) companies disclosed specific risks of slavery and human trafficking in their supply chains and their efforts to mitigate those risks.

In the agricultural sector, [Altria](#) disclosed the risk posed by Farm Labor Contractors (FLCs) used by domestic growers selling tobacco to its companies. Consequently, it requires that FLCs have a current Farm Labor Certificate of Registration issued by the U.S. Department of Labor and a separate authorization to transport and house migrant workers. [Archer Daniels Midland](#) discussed industry-specific risks for cocoa, palm, and soy, and its efforts to mitigate those risks through a combination of certifications, audits, industry programs, and government partnerships.

In the apparel industry, [Recreational Equipment Inc. \(REI\)](#) disclosed its use of heightened scrutiny of factories with labor brokers. [Burberry Group](#) highlighted risks to local and migrant workers in the construction of offices and retail stores and disclosed its efforts to promote its Human Rights Policy and Code of Conduct in those areas of its business operations through a dedicated internal team. [Gap](#), [Gildan](#), and [TJX](#) recognized the risk of forced labor in Uzbekistan’s cotton sector and disclosed their efforts within a multi-stakeholder network to mitigate that risk—signing “*letters urging the Government of Uzbekistan to ensure there is an immediate cessation to forced child labor in the cotton fields*” and joining more than 200 other companies in signing “*a pledge, sponsored by the Responsible Sourcing Network, to not knowingly source Uzbek cotton until the Government of Uzbekistan eliminates the practice of forced child and adult labor.*” [Primark](#) banned cotton from Uzbekistan and Turkmenistan and made the decision to conduct unannounced audits in Turkey as a result of the high number of refugees from Syria and other countries, potentially vulnerable to exploitation.

In the electronics industry, [Intel](#) provided targeted training focused on the elements of slavery and human trafficking for high-risk suppliers and labor agents in Malaysia. [Apple](#) disclosed sending an onsite team to provide hands-on guidance to suppliers during periods of peak production before new product launches when suppliers hire significantly more workers. [Hewlett-Packard Enterprise](#) issued two specialized supply chain standards, one addressing risks



for student and dispatch workers in China and the other addressing risks related to foreign migrant workers.

Indicator #7. & 8. Risk verification KPIs and results

Companies quantitatively measured risk verification performance by number of suppliers verified as a percent of spend, percent of Tier I direct suppliers verified, and number of suppliers verified per year. For example, [Inditex](#) reported conducting 2,367 pre-assessment audits in one year, and [Motorola Solutions](#) reported verifying the suppliers in its top 80% of spend.

Indicator #9. Frequency of supply chain mapping, risk assessment and/or risk mitigation

Most companies that disclosed the frequency of their risk verification did so with imprecise measurements such as “regularly,” “frequently,” “periodically,” and “from time to time.” Of the companies that disclosed performing measurably regular risk verification, thirty-one (31) did so annually, six (6) biennially, three (3) triennially, and one (1) bi-annually.

Indicator #10. Risk verification 3rd party entity

Table 7 shows the twenty-nine (29) different third-party entities that performed risk verification. Twelve (12) companies reported using the Fair Labor Association (FLA), ten (10) the Supplier Ethical Data Exchange (SEDEX), and eight (8) eCustoms. Industry-specific organizations – including the Electronic Industry Citizenship Coalition (EICC), the Pharmaceutical Supply Chain Initiative (PSCI), the Responsible Jewellery Council (RJC), and Rainforest Alliance and the Forest Stewardship Council (FSC) – performed risk verification for their members. An array of independent organizations, nonprofits, and consulting firms made up the rest. Table 11 and Table 14 show that many of these same third-party entities also performed auditing and training services.

Table 7:

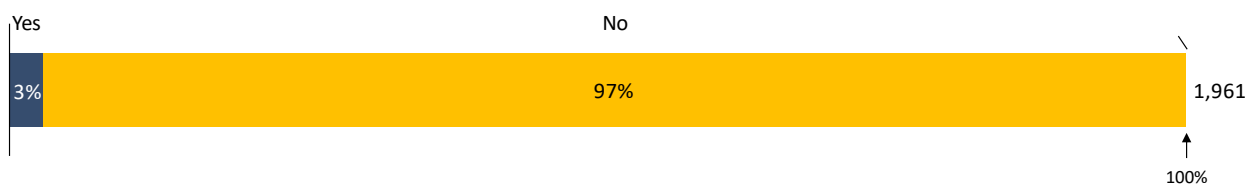
Third-party Risk Verification Entity	# of companies
Fair Labor Association (FLA) (www.fairlabor.org)	12
Supplier Ethical Data Exchange (SEDEX) (www.sedexglobal.com)	10
eCustoms (www.ecustoms.com)	8
Customs-Trade Partnership Against Terrorism (C-TPAT) (www.c-tpat.com)	5
Electronic Industry Citizenship Coalition (EICC) (www.eicccoalition.org)	5
Rainforest Alliance (www.rainforest-alliance.org)	4
Pharmaceutical Supply Chain Initiative (PSCI) (www.pscinitative.org)	3
Responsible Jewellery Council (RJC) (www.responsiblejewellery.com)	3
Social Accountability International (www.sa-intl.org)	3
Together for Sustainability (Tfs) (www.tfs-initiative.com)	3
Worldwide Responsible Accredited Production (WRAP)	3



(www.wrapcompliance.org)	
AIM-Progress (www.aim-progress.com)	2
Better Work Programme (www.betterwork.org)	2
BSR (www.bsr.org)	1
Elevate (www.elevatelimited.com)	1
Intertek (www.intertek.com)	2
LeafTc (www.leaftc.info)	2
Red Flag (www.redflaggroup.com)	2
Underwriters Laboratories (www.ul.com)	2
Verité (www.verite.org)	2
EcoVadis (www.ecovadis.com)	1
Ergon (www.ergonassociates.net)	1
Ethical Trading Initiative (www.ethicaltrade.org)	1
Fair Factories Clearinghouse (FFC) (www.fairfactories.org)	1
FAIR Hiring Initiative (www.fairhiringinitiative.com)	1
Forest Stewardship Council (FSC) (www.ic.fsc.org)	1
ICTI-CARE (www.ICTI-CARE.org)	1
SCS Global Services (www.scsglobalservices.com)	1
WFSGI Bicycle Industry Labor Group (www.wfsgi.org)	1

As Figure 15 illustrates, 3% of companies specified that their risk assessment covered all of their direct suppliers.

Figure 15: Misc. Indicator: Risk assessment of all direct suppliers?



Indicator #11. Supplier / supply chain audits

Table 8 features the distribution of disclosed audit practices across four categories focused on: the kind of auditor, whether independent or internal; the type of notice, whether announced, unannounced, or semi-announced; the audit procedures, including confidential worker interviews and dormitory inspections; and the guiding standards and protocols such as Sedex Members Ethical Trade Audit (SMETA) protocol.

Companies used independent third party auditors more frequently than internal auditors. More audits were announced than unannounced. For [Best Buy](#), announced audits “build trust and long-term relationships.” Some companies performed announced audits, but with



unannounced elements. [Iglou](#) announced its audits but they “*always include random documentation checks designed to detect slavery and human trafficking.*” [General Electric](#) audits are not unannounced, but “*they are supplemented by ‘eyes always open’ reviews when suppliers’ facilities are visited by GE sourcing personnel.*” Semi-announced audits were the least frequently mentioned. In semi-announced audits, factories were given a time window when the audit could take place on any day. [ALDI Foods](#) gave factories a two-week window. When [Masco](#) companies identified risk during an announced or semi-announced audit, they performed follow-up unannounced audits.

Audit procedures ranged from walkthroughs to comprehensive reviews of working conditions, inspections of dormitories, confidential worker interviews, management interviews, reviews of documents and records, meetings with management, and follow-ups. [Amazon](#) reported, “*Every site audit includes: Inspection of all areas of the site and any living quarters; Confidential worker interviews conducted without site management present; Review and analysis of site documents to assess workers’ age, contracts, compensation, working hours, and workplace conditions; Audit and review of current licenses and any past compliance issues; and Identification of areas for improvement and development of a remediation plan.*” [Burton](#) disclosed that a typical inspection lasts six to eight hours, including worker interviews. [Apple](#) kept the lines of communication open after interviews, giving workers a phone number “*to securely and confidentially provide additional feedback.*”

Companies both adopted and developed audit standards and procedures. Most frequently, companies audited with respect to their internal codes of conduct. For example, [Primark](#) conducted audits to assess conformance with its code of conduct prohibitions on “*the retention of all identity papers including passports; the use of agency labour that does not meet national standards; and any involuntary work*” and requires “*transparent employment practices; wages to be paid regularly, on time and directly, including full legal and social security entitlements; freedom of movement; written contracts in employees’ own languages with all terms and conditions explained clearly, and the workers’ assent obtained without coercion; and supplier policies on employment practices.*” Some companies relied on externally-developed standards, such as the EICC Code of Conduct and audit process. [Bemis](#), for example, utilized auditing procedures from the [Higg Index](#), an apparel industry assessment tool and standard. [Juniper Networks](#) used multiple standards, “*the Electronics Industry Code of Conduct (EICC), Not For Sale, and the Juniper Supplier Code of Conduct, all of which address issues of human trafficking and slavery.*” Four (4) companies used the SMETA protocol. Two (2) companies, [Inditex](#) and [Patagonia](#), developed proprietary audit methodologies, *Tested to Wear* and the *Social Accountability Tool*, respectively.

Table 8:

Audit type and components	# of companies
Auditor	
Independent third party	64
Internal staff	39



Notice	
Announced/scheduled	46
Unannounced	21
Semi-announced	19
Procedure	
Confidential worker interviews	32
Review of documents and records	32
Factory tour	24
Review of working conditions	19
Management interviews	15
Inspection of dormitories	9
Review audit results with factory management	5
Standards and Protocols	
Company Code of Conduct	9
EICC Validated Audit Process (VAP)	5
Sedex Members Ethical Trade Audit (SMETA) Protocol	5
EICC Code of Conduct	3
SA 8000 Social Accountability Checklist	3
Proprietary methodology	2
Workforce Conditions Assessment	1

Indicator #12. Discussion of audit findings

Nine (9) companies discussed their audit findings, but all in a limited fashion. Companies typically referred to a more detailed discussion of audit findings in their annual reports. For example, [Adidas](#) stated that it discussed labor non-compliances it found during the previous year in its [Sustainability Progress Report](#), and [Gap](#) stated, “We publicly report on the findings of assessments at the factories that make our branded apparel on our company website.” Indicative of the low level of detailed discussion of audit findings, the most detailed discussion of audit findings within a disclosure was “The common areas of non-conformity relate to health & safety, working hours and a lack of sustainability management systems, which are common issues shared across the wider manufacturing industry especially within developing markets” by [Reckitt Benckiser](#).

Indicator #13. & 14. Remediation of incidents and consequences for violations

Table 9 features the methods companies used to remediate violations. Seventy (70) disclosed implementing some form of corrective action plan. For [Aeropostale](#), “The corrective action plan must include: (i) the immediate action that will be taken, (ii) persons responsible for action, (iii) the date of completion and (iv) the root cause of the issue and change in system that will prevent reoccurrence.” Several companies disclosed that corrective action plans are subject to both timelines and follow-up audits. [Bed Bath & Beyond](#) gave suppliers “30, 60, or 180 days to correct the problem” depending upon its severity, and then conducted a follow-up audit.



The second most frequent remedial action was removal of a supplier. [Destination XL Group](#) terminated its contract with a supplier for failure to take remedial action. No other company disclosed terminating a supplier. Four (4) companies mentioned placing a supplier with a violation on a warning list. [Hanes](#) has both a “Disapproved List” and an “Alarm List,” and Intel has a “conditional use” status. Three (3) companies mentioned reporting the violation to local authorities, and two (2) mentioned legal action against a supplier in violation or reductions in order volume.

Focusing on workers first, [Burberry Group](#) reported that upon discovering a violation it would “first take steps to protect factory workers, then work on a supplier remediation plan,” and [Primark](#) reported that after discovering a violation in Pakistan it repatriated one worker, with the costs of repatriation paid for by the supplier.

Table 9:

Remediation Strategy	# of companies
Corrective action plans (CAPs)	70
Removal of supplier	29
Placed supplier on warning list	4
Reporting to local authorities	3
Legal action	2
Reductions in order volume	2
Workers-first remediation	2

Indicator #15. & 16. What KPIs were used to quantitatively measure the performance of supplier / supply chain audits?

Twenty-one (21) companies disclosed how they quantitatively measured audit performance. Fourteen (14) used a “number of audits conducted” KPI, and three (3) used “independent audits as a percent of total audits” KPI. For example, [Hewlett-Packard](#) reported conducting 192 audits in 2015, with approximately 46% independent audits. [Inditex](#) reported conducting 10,274 audits in 2014, with approximately 78% independent. Two (2) companies, [Xerox](#) and [Motorola Solutions](#), measured audit performance with the number of suppliers audited as a percent of spend. One (1) company measured audit performance by percent of top tier suppliers audited. [Xyratex](#) set specific numeric objectives, “increasing the number of onsite audits carried out to greater than 50% (in terms of value of Xyratex’s direct material spend) and to greater than 30% of Xyratex suppliers.”

Indicator #17. Frequency of supplier / supply chain audits

In terms of audit frequency, the majority of companies that disclosed this information conducted audits on an annual basis (see *Table 10*).



Table 10:

Audit Frequency	# of companies
Annually	85
Biennially	10
Triennially	5
Every four years	3
Every five years	1
Biannually	1

Additional indicator: Independent 3rd party audit firms

Table 11 lists the 3rd party auditors that were mentioned as having been commissioned by the companies that disclosed this information.

Table 11:

Third Party Auditors	# of companies
Fair Labor Association (FLA) (www.fairlabor.org)	8
Underwriters Laboratories (www.ul.com)	8
Electronic Industry Citizenship Coalition (EICC) (www.eicccoalition.org)	8
Intertek (www.intertek.com)	7
Supplier Ethical Data Exchange (SEDEX) (www.sedexglobal.com)	5
Worldwide Responsible Accredited Production (WRAP) (www.wrapcompliance.org)	4
Better Work Programme (www.betterwork.org)	3
Bureau Veritas (www.bureauveritas.com)	3
Responsible Jewellery Council (RJC) (www.responsiblejewellery.com)	2
SGS (www.sgs.com)	2
Accordia (www.accordiausa.com)	1
AIM-Progress (www.aim-progress.com)	1
EcoVadis (www.ecovadis.com)	1
Elevate (www.elevatelimited.com)	1
ICTI-CARE (www.ICTI-CARE.org)	1
IPS lanka (www.ipslanka.com)	1
Omega (www.omegacompliance.com)	1
Pharmaceutical Supply Chain Initiative (PSCI) (www.pscinitative.org)	1
Rainforest Alliance (www.rainforest-alliance.org)	1
TUV (www.tuv.com)	1
Verisk (www.verisk.com)	1
Verité (www.verite.org)	1



Indicator #20. Internal accountability procedures implemented and consequences for violations

Table 12 features the components of internal accountability procedures. [General Motors'](#) internal accountability framework had a combination of components sufficient to comprise a system:

- (1) two compliance hotlines: "*Speak Up for Safety and the GM Awareline*" where people could report misconduct in its supply chain "24 hours a day, 7 days a week by phone, web, email, post or fax" in multiple languages,
- (2) an internal code of conduct and a requirement for employees to certify compliance with this code on an annual basis,
- (3) investigation of allegations, and
- (4) whistleblower protections.

The most common component of an internal accountability procedure was a reporting mechanism such as a hotline, which one hundred and fifty-three (153) companies disclosed. Ten (10) companies disclosed using hotlines operated by third parties. [Burberry](#) had a third-party hotline for factory workers "*providing over 19000 workers across 33 factories with improved access to remedy*" operated by local NGOs Inno Community Development Organisation and the Institute of Contemporary Observation.

Ninety-one (91) companies disclosed internal corrective action procedures, including discipline, dismissal, and legal proceedings to keep employees and contractors accountable. For [Universal Forest Products](#) the action varied with the severity of the issue: "*an investigation will be commenced. If allegations or concerns are substantiated, the employee or independent contractor will be disciplined, which may include a corrective action plan, termination, and/or delivering evidence to appropriate governmental authorities for prosecution.*" For some, such as [Potters Industries](#), failure to report human trafficking and slavery was grounds for termination.

Forty-two (42) companies required employees to report slavery or human trafficking risks to supervisors, managers, Human Resources, or in-house counsel. Twenty-eight (28) companies further reported having whistleblower protections, such as [Intel's](#) "*non-retaliation policy.*" Twenty-six (26) companies stated that they would investigate all allegations and reports.

Eleven (11) companies reported having dedicated accountability teams such as a Business Conduct Committee, Legal Compliance Committee, or Global Business Standards Committee. Nine (9) companies required employees to annually certify compliance with their Code of Conduct, including its anti-slavery and human trafficking provisions.

A few companies obtained audits to hold themselves internally accountable. [Patagonia](#), for example, had itself regularly audited by the FLA:

Patagonia headquarters is formally audited by FLA staff every three years under the FLA's Principles of Fair Labor and Responsible Sourcing, with periodic reviews in between. In February 2013, the FLA reaccredited our CSR program. We are also required



to submit a formal annual report to the FLA showing our compliance with the principles. This review includes an evaluation, with our quality, social and environmental responsibility staff, of Patagonia’s progress on human rights in factories that manufacture our products.

Table 12:

Elements of Internal Accountability	# of companies
Ethics and compliance hotline/inbox	153
Corrective action procedure	91
Required to report to supervisor/manager/HR/in-house counsel	42
Whistleblower protections	29
Investigation of allegations	27
Dedicated internal compliance team/officer	11
Yearly compliance certifications from employees	9
Internal audits	3

Multiple companies also disclosed having consequences for violations of their internal AHT/AS policies. Consequences included corrective action, termination of employment, and reporting to appropriate authorities. [Acer Group](#), for example, described consequences relative to its Standards of Business Conduct (SBC) “*The SBC includes provisions relating to supply chain issues, including the use of child and forced labor. Any offense or violation against the articles in the SBC will result in corrective action proceedings according to the gravity of the offense committed. Serious offenders will face disciplinary action or be asked to leave the company accordingly.*”

Indicator #21. AHT / AS training topics

One hundred and thirty-five (135) companies reported training employees “*to identify and respond to supply chain risk issues such as human trafficking and slavery,*” as described by [Basic American Foods](#). However, no company described the actual techniques that were taught for identifying and responding to risks of human trafficking and slavery. Forty-one (41) companies reported conducting training on the AHT portion of their Code of Conduct. Six (6) companies reported conducting training on the AHT portion of the EICC Code of Conduct. AHT topics companies reported training on included the [U.S. Department of Homeland Security, Blue Campaign](#), [ILO labor standards](#), [Universal Declaration of Human Rights](#), [United Nations Palermo Protocol on Human Trafficking](#), [ISO 26000 Social Responsibility Standards](#), [ILO Convention No. 138](#) (the Minimum Age Convention), and California Department of Justice publications including the [CA-TISCA resource guide](#), [The State of Human Trafficking in California](#), and [Gangs Beyond Borders: California and the Fight Against Transnational Organized Crime](#) (see Table 13).



Table 13:

Training Topics	# of companies
How to identify and respond to human trafficking and slavery	135
AHT portion of Code of Conduct	41
EICC Code of Conduct	6
U.S. Department of Homeland Security, Blue Campaign	4
ILO labor standards	3
Universal Declaration of Human Rights	2
United Nations Palermo Protocol on Human Trafficking	2
ISO 26000 Social Responsibility Standards	2
Gangs Beyond Borders: California and the Fight Against Transnational Organized Crime	1
ILO Convention No. 138	1
The California Transparency in Supply Chains Act: A Resource Guide	1
The State of Human Trafficking in California	1

Additional Indicator: Name of AHT / AS training partner(s)

Table 14 below lists the training partners that companies mentioned as having delivered AHT/AS instruction to the company.

Table 14:

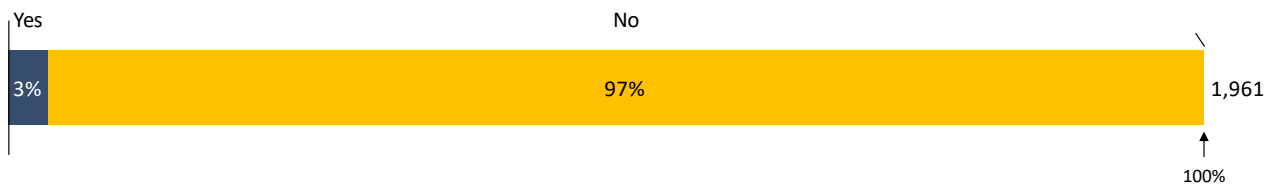
Training Partner	# of companies
Sustainable Apparel Coalition (www.apparelcoalition.org)	3
Department of Homeland Security (www.dhs.gov/blue-campaign)	2
Outdoor Industry Association Social Responsibility Working Group (www.outdoorindustry.org)	2
Underwriters Laboratories (www.ul.com)	2
United Nations Global Initiative to Fight Human Trafficking (www.ungift.org)	2
University of Delaware (www.udel.edu)	3
AIM-Progress (www.aim-progress.com)	1
American Apparel and Footwear Association (www.wewear.org)	1
Automotive Industry Action Group (AIAG) (www.aiag.org)	1
Department of State (www.state.gov/i/tip)	1
Electronic Industry Citizenship Coalition (EICC) (www.eicccoalition.org)	1
Fair Factories Clearinghouse (www.fairfactories.org/)	1
Fair Labor Association (FLA) (www.fairlabor.org)	1
International Labour Organization (ILO) (www.ilo.org)	1
Intertek (www.intertek.com)	1
National Retail Federation (www.nrf.com)	1
Pacific Links Foundation (www.pacificlinks.org)	1
Pharmaceutical Supply Chain Initiative (PSCI) (www.pscinitative.org)	1



Responsible Jewellery Council (RJC) (www.responsiblejewellery.com)	1
Retail Industry Leaders Association (www.rila.org)	1
Shift (www.shiftproject.org)	1
Social Accountability International (SAI) (www.sa-intl.org)	1
Together for Sustainability (www.tfs-initiative.com)	1
Verité (www.verite.org)	1

With respect to supplier or contractor training – not a disclosure item required by CA-TISCA – 3% of companies stated that they themselves performed such training on their suppliers or contractors (see *Figure 16*).

Figure 16: Misc. Indicator: Did the company itself conduct supplier / contractor training?



This study represents the first time these indicators have been introduced and applied. Not surprisingly, not many companies voluntarily provided this level of detail as *Figure 17* illustrates.

Figure 17: Aggregated results of 21 transparency indicators

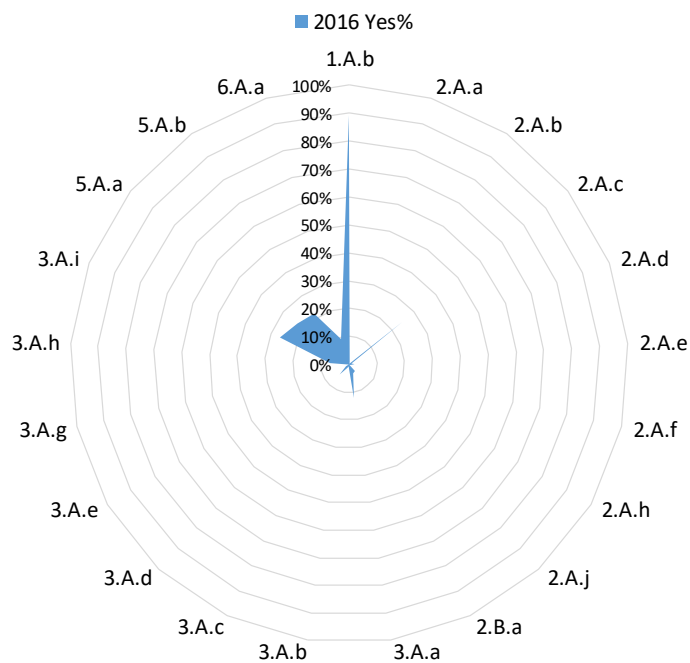




Figure 18: Transparency scores, histogram

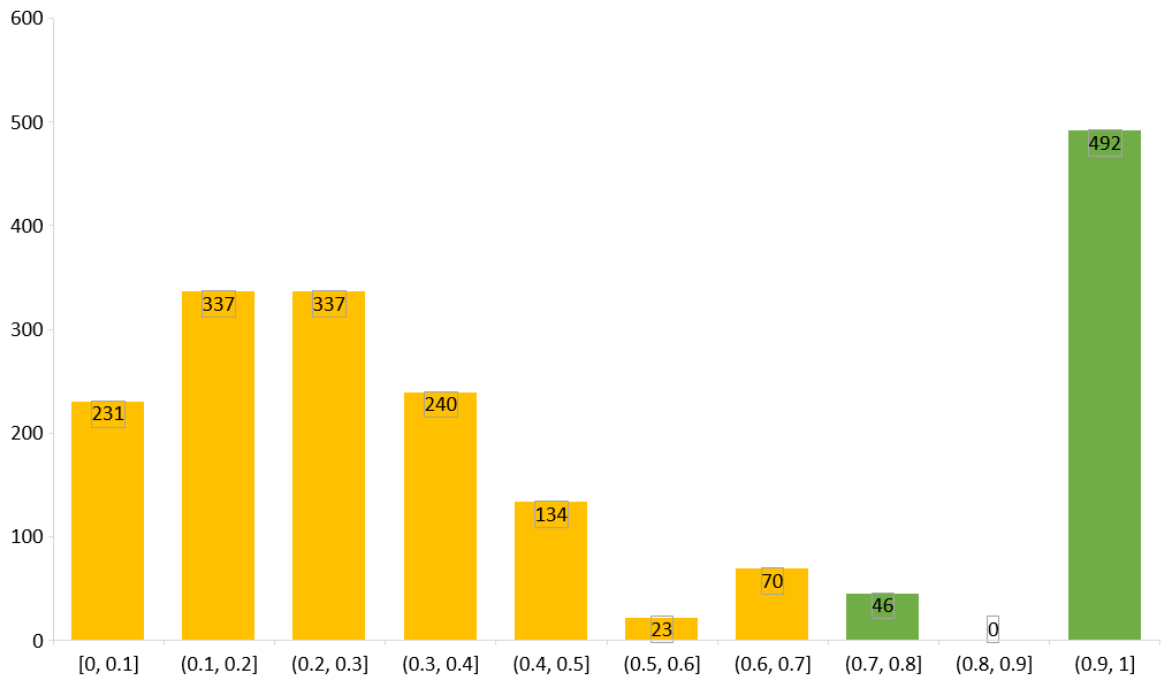
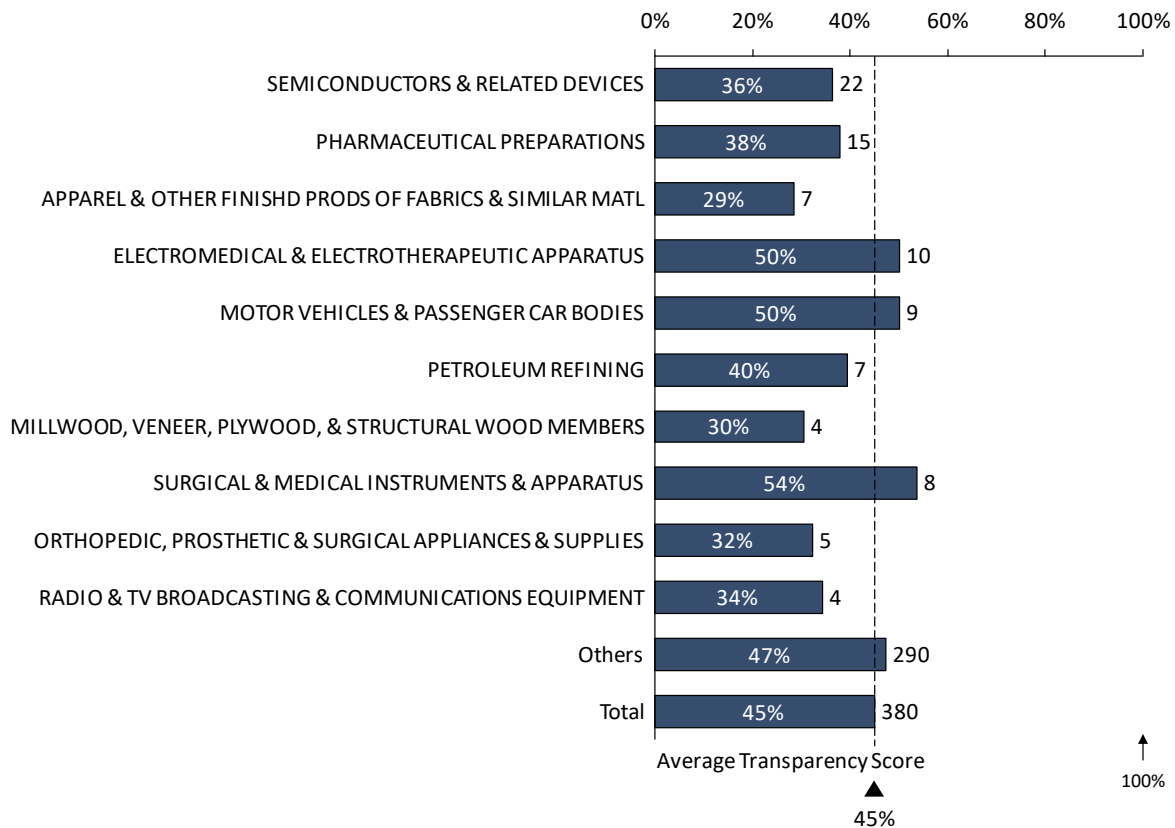


Figure 19: Transparency scores, per sector





Although this study represents the first time these indicators are introduced, we observe that 538 companies (27%) have a transparency score on or above 70%, which means these companies are voluntarily describing and explaining the ins and outs of their respective anti-slavery programs (see *Figure 18*). With respect to the industry break-down, while the average transparency score was 45%, no clear leader emerged here (see *Figure 19*).

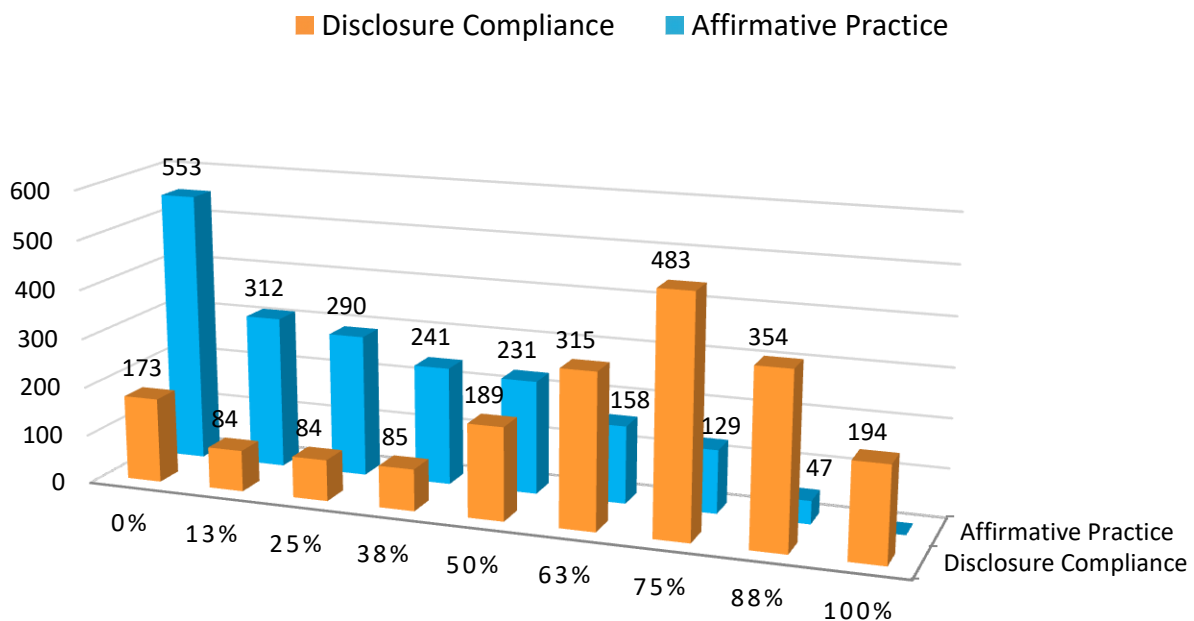
F. Score comparisons

Overall, the in-scope companies showed demonstrated improvement in disclosure compliance and affirmative practice (see *Table 15*). The most notable improvement was that 11% more companies earned a compliance score average at or above 70%.

Table 15:

	2015	2016		Δ
Average disclosure compliance score	60%	62%	↑	+ 2%
% of disclosure compliance scores >70%	41%	52%	↑	+ 11%
Average affirmative practice score	31%	33%	↑	+ 2%
% of companies with affirmative practice score >70%	14%	17%	↑	+ 3%
Average transparency score	--	45%		--
% of companies with transparency score >70%	--	12%		--

Figure 20: Compliance vs. affirmative practice scores





While the majority of companies occupy the midway mark on the combined scores, a few companies earned exceptionally high scores (see *Figure 21*). Altera Corporation (owned by Intel), American Eagle Outfitters, Burberry Group, Hewlett-Packard Company, and Intel Corporation earned a combined score at or above 90%, with Ann Incorporated and Brooks Sports Incorporated just barely below the 90% mark. As depicted in *Figure 22*, in the combined score metric the apparel industry emerges as the clear frontrunner.

Figure 21: Combined compliance & affirmative practice & transparency scores, histogram

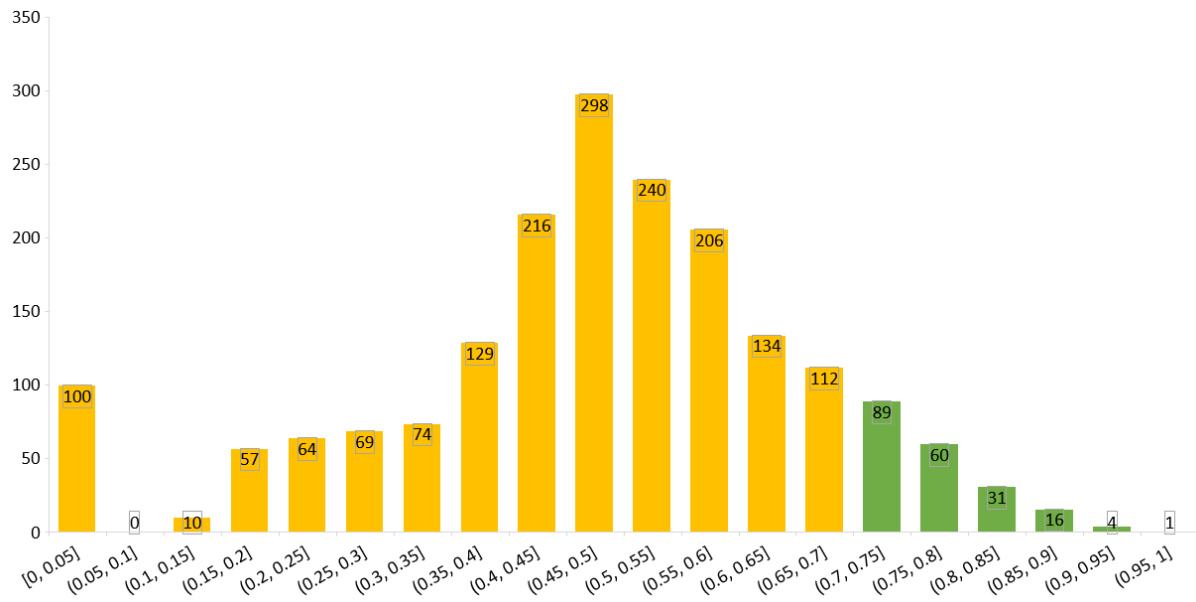
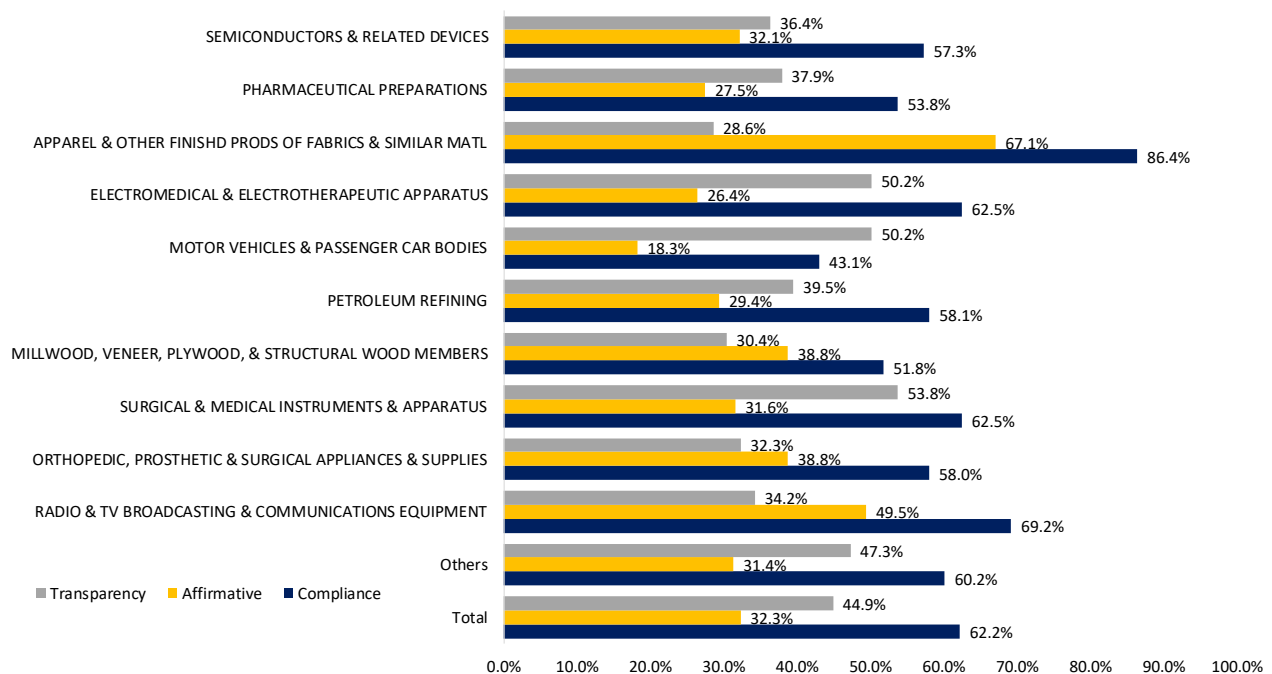


Figure 22: Compliance & affirmative practice & transparency scores, per sector





Appendix A: Acronyms

ACFE	Association of Certified Fraud Examiners
AHT	Anti-human trafficking
AIAG	Automotive Industry Action Group
AS	Anti-slavery
ASSET	Alliance to Stop Slavery and End Trafficking
B2B	Business-to-Business
BGMEA	Bangladesh Garment Manufacturers and Exporters Association
BWP	Better Work Programme
CAP(s)	Corrective action plan(s)
CA-TISCA	California Transparency in Supply Chains Act of 2010
CBP	Customs and Border Protection (U.S.)
CFTB	California Franchise Tax Board
CIK	Central Index Key
CSR	Corporate Social Responsibility
C-TPAT	Customs-Trade Partnership Against Terrorism
DI	Development International
DJSI	Dow Jones Sustainability Index
DPRK	Democratic People's Republic of Korea
EAHRNK	European Alliance for Human Rights in North Korea
EICC	Electronic Industry Citizenship Coalition
eLRT	electronic Labor Rights Template
FFC	Fair Factories Clearinghouse
FIFA	Fédération Internationale de Football Association
FLA	Fair Labor Association
FLCs	Farm Labor Contractors
FSC	Forest Stewardship Council
FTSE	Financial Times Stock Exchange
GUO	Global Ultimate Owner
HPE	Hewlett Packard Enterprise
HTRi	Human Trafficking Risk Index
ICTI	International Council of Toy Industries
ILO	International Labour Organization
ILC	International Labour Conference
ISO	International Organization for Standardization
IUU	illegal, unreported and unregulated fishing
KPIs	Key performance indicators
MCS	Monitoring, Control and Surveillance
M&E	Monitoring & Evaluation
MSA	Modern Slavery Act (U.K.)
NAICS	North American Industry Classification System
NAP	National Action Plan (U.S.)



NCP	National Contact Point
NDAA	National Defense Authorization Act (U.S.)
NS	Not specified
OECD	Organisation for Economic Co-operation and Development
PI	Principal Investigator
PSCI	Pharmaceutical Supply Chain Initiative
RBC	Responsible Business Conduct
RJC	Responsible Jewellery Council
RRA	Remote Risk Assessment
R&TC	Revenue and Taxation Code (California)
SBC	Standards of Business Conduct
SEC	Securities and Exchange Commission (U.S.)
SEDEX	Supplier Ethical Data Exchange
SDGs	Sustainable Development Goals (UN)
SGS	Société Générale de Surveillance
SMETA	Sedex Members Ethical Trade Audit Protocol
TIP	Trafficking in Persons Report (U.S. State Department)
TISC	Transparency in Supply Chains
TVPA	Trafficking Victims Protection Act (U.S.)
UL	Underwriters Laboratories
UNGPs	United Nations Guiding Principles on Business and Human Rights
USAID	United States Agency for International Development
USG	United States Government
VACIT	Risk Verification, Audits, Certification, Internal accountability and Training
VMS	Vessel Monitoring System
WEF	World Economic Forum
WRC	Worker Rights Consortium
WRAP	Worldwide Responsible Accredited Production

Appendix B: Definitions

Due diligence: For the purposes of this report, the OECD’s definition of “Due Diligence” is used: “Due diligence is an on-going, proactive and reactive process through which companies can identify, prevent, mitigate and account for how they address their actual and potential adverse impacts as an integral part of business decision-making and risk management systems.”⁹¹

⁹¹ OECD (2016), OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Third Edition, OECD Publishing, Paris.
<http://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf>



Human trafficking and slavery: Human trafficking and slavery are commonly understood to be linked: human trafficking is a process of enslaving someone. In this report, the terms “human trafficking”, “slavery,” “modern-day slavery,” and “forced labor” draw on the U.S. TVPA of 2000, which defines “severe forms of trafficking in persons” in the context of labor exploitation as: “(B) the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.”⁹²

This definition corresponds with the ILO’s definition of forced or compulsory labour, which is: “all work or service which is exacted from any person under the threat of a penalty and for which the person has not offered himself or herself voluntarily.”⁹³ While direct use of violence or intimidation may be applied, more subtle means include the retention of identity papers or threats of denunciation to immigration authorities.”

Worst Forms of Child labor: ILO Convention 182 defines the *worst forms of child labour* (WFCL) as: “(a) all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict;” as well as “(d) work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.”⁹⁴

⁹² 106th Congress Public Law 386, *Victims of Trafficking and Violence Protection Act of 2000*, Oct. 28, 2000, <http://www.state.gov/documents/organization/10492.pdf>

⁹³ ILO, *International Labour Organization Convention 29, Forced Labour Convention, 1930*, http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C029

⁹⁴ ILO, *International Labour Organization Convention 182 - Worst Forms of Child Labour Convention, 1999*, http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C182



Appendix C: Evaluation Framework

The table below identifies each indicator, discusses its instrumentalization, states how the question will be answered, and assigns it to an indicator category.

<i>CA-TISCA language</i>	<i>Operationalization</i>	<i>Answer</i>	<i>Ind. cat.</i>
1.A. Disclosure Indicator: Presence of conspicuous link to statement on homepage?			
<p>“The disclosure described in subdivision (a) shall be posted on the retail seller’s or manufacturer’s Internet Web site with a conspicuous and easily understood link to the required information placed on the business’ homepage.”</p>	<p>A company was awarded a <u>disclosure point</u> when:</p> <ul style="list-style-type: none"> a) there was a conspicuous link on the company’s homepage (e.g. “Transparency in supply chains disclosure”) directly linked with the disclosure statement; b) there was a conspicuous link on the company’s homepage directly linked with the introduction of the disclosure, and a link to the full disclosure was easily found in the introduction. <p>No <u>disclosure point</u> was awarded when:</p> <ul style="list-style-type: none"> a) a visitor cannot find a link connected to the disclosure directly on the company’s homepage, e.g. because it was not easily found in the dropdown menu, or the viewer must unhide some content on the homepage; b) although there was a link, the link’s language was ambiguous such that it was not obvious that the link would direct the viewer to the disclosure; c) although there was a link, it did not work. <p>The conspicuous link requirement however does not have to reference the Transparency in Supply Chains Act specifically. With the U.K. Modern Slavery Act, which also features a link requirement, companies subject to both laws need to comply accordingly. Some have, for example, chosen to include one link to a page with both statements (or a combined statement) – and the link has been something along the lines of “Statements on Modern Slavery.”</p>	yes / no	Discl.
1.A.a. Misc. Indicator: Disclosure statement readily accessible?			
	<p>Although a company may not have a pertinent link on its homepage, it still might have posted a pertinent statement to its web-site, which is readily accessible on its web site. A company would however not earn a point for this first criterion, as the statement being readily accessible would not equal a “conspicuous and easily understood link... placed on the business’ homepage” according to the law.</p> <p>A disclosure statement was deemed readily accessible if:</p>	yes / no	Misc.



	<p>a) the disclosure statement can be found quickly under “Corporate Governance” or “Corporate Social Responsibility,” “Supply Chain Management” or the like;</p> <p>b) the viewer can find the disclosure within half a minute in the company’s website (without using an external search engine);</p> <p>c) the disclosure can be found using the search engine embedded in the company’s website with key words “California transparency”, “slavery” or “human trafficking” and the disclosure is among the first 10 search results.</p> <p>A “no” is applied if a company’s search engine is not available, or the search engine is available but the disclosure can’t be easily found, there are too many web pages to traverse until a visitor reaches the disclosure, or too many columns (drop-down or static) coexist, all of which could theoretically contain the disclosure.</p>		
1.A.b. Transparency Indicator: Law referenced in statement?			
	Company referenced the Act in their statement.	yes / no	Transp.
1.A.c. Misc. Indicator: Is the company also subject to U.K. MSA?			
	Is the company also subject to U.K. MSA, evident e.g. as the statement also in response to the U.K. MSA?	yes / no	Misc.
2.A. Disclosure Indicator: Disclosure of supply chain risk verification?			
Disclosure specifies whether or not / to what extent company: “Engages in verification of product supply chains to evaluate and address risks of human trafficking and slavery.”	According to the <i>Resource Guide</i> published by the former Attorney General Kamala D. Harris, California Department of Justice, “Verifying a product supply chain can include any efforts to identify, assess, and manage the risks of human trafficking in the production of the company’s products.” ⁹⁵ A company was thus awarded a <u>disclosure point</u> when it disclosed whether or not it undertook efforts to identify, assess, and manage the risks associated with human trafficking and slavery in its product supply chains. ⁹⁶	yes / no	Discl.
2.A. Affirmative Practice Indicator: Supply chain risk verification and mitigation?			
	<p>A company was awarded an <u>affirmative practice point</u> if it specified that it undertook:</p> <ul style="list-style-type: none"> a. supply chain mapping, <i>or</i> b. risk assessment, <i>or</i> c. risk mitigation <p>Supply chain mapping is essentially a prerequisite for risk assessment and mitigation.</p> <p>The other question is whether a point would be granted if a company reported undertaking these analyses on all suppliers or just “<i>at-risk</i>” or “<i>high-risk</i>” suppliers. If a company discloses that it is undertaking some form of risk verification or</p>	yes / no	Affirm.



	mitigation on just at-risk or high-risk suppliers, an affirmative practice point is awarded. The evaluation framework thus acknowledges company efforts to conduct meaningful supply chain analyses to identify and prioritize relevant risk in the supply chain.		
2.A.a. Transparency Indicator: How did the company carry out supply chain mapping?			
	Note the method(s) employed to carry out supply chain mapping.	text / NS ⁹⁷	Transp.
2.A.b. Transparency Indicator: Supply chain transparency?			
	The company disclosed a list of suppliers/contractors.	yes / NS	Transp.
2.A.c. Transparency Indicator: How did the company carry out risk assessment?			
	Note the method(s) employed to carry out risk assessment.	text / NS	Transp.
2.A.d. Transparency Indicator: Risk transparency?			
	The company described specific human trafficking-/slavery-related risk(s) in their supply chain(s).	yes / NS	Transp.
2.A.e. Transparency Indicator: How did the company carry out risk mitigation?			
	Note the method(s) employed to carry out risk mitigation.	text / NS	Transp.
2.A.f. Transparency Indicator: Did the disclosure discuss how the company quantitatively measured the performance of supply chain mapping, risk assessment, and/or risk mitigation?			
	The company used Key Performance Indicators (KPIs) to quantitatively measure performance of supply chain mapping, risk assessment and/or risk mitigation.	yes / NS	Transp.
2.A.g. Misc. Indicator: If so, what risk verification KPIs were used?			
	<p>Possible KPIs could be, e.g.:</p> <ul style="list-style-type: none"> • Tiers in supply chain mapped as % of total tiers • Identification and quantification of risk practices • Cut-off for identification of <i>at-risk</i> or <i>high-risk</i> suppliers • <i>At-risk</i> or <i>high-risk</i> direct suppliers assessed as % of all direct suppliers • Quantification of risk mitigation actions • Quantification of risk mitigation targets 	text / NS	Misc.
2.A.h. Transparency Indicator: If so, were the findings of the risk verification KPIs discussed?			
	The company discussed the findings of its risk verification KPIs.	yes / NS	Transp.
2.A.i. Misc. Indicator: Assessment and risk mitigation of all direct suppliers?			
	Only those companies were counted which made it explicit that <u>every</u> supplier had been assessed. If a company made a general statement (“we verify our product supply chain...”), we did not consider that as verifying all direct suppliers.	yes / NS	Misc.
2.A.j. Transparency Indicator: Frequency of supply chain mapping, risk assessment and/or risk mitigation?			
	With what periodicity did the company undertake such actions?	<ul style="list-style-type: none"> • NS • quarterly • biannually • annually • biennially 	Transp.



		• triennially	
2.B. Disclosure Indicator: Disclosure of risk verification performance by 3rd party?			
“The disclosure shall specify if the verification was not conducted by a third party.”	A company was awarded a <u>disclosure point</u> when it disclosed whether or not such verification was conducted by a 3 rd party. ⁹⁸ A point was also assigned when the company stated it had <i>itself</i> conducted the verification (precluding 3 rd party involvement), such as language along the lines of: “Our company performed the verification” or “Our employees performed the verification.” However, no disclosure point was given when a company vaguely stated something along the lines that “we performed verification...” No point was awarded if a company simply and generally had stated that it “was currently developing verification procedures” or similar.	yes / no	Discl.
2.B. Affirmative Practice Indicator: Risk verification performance by 3rd party?			
	It may be inferred by this disclosure requirement that the lawmaker’s preference is that such verification be in fact carried out by or involving a 3 rd party. A company was awarded an <u>affirmative practice point</u> if it had some aspect of Anti-Human Trafficking / Anti-Slavery (AHT/AS) risk identification, assessment and/or mitigation performed by 3 rd party.	yes / no	Affirm.
2.B.a. Transparency Indicator: If so, what was the 3rd party entity?			
	Company specified 3 rd party entity that performed risk verification.	name (and URL) / NS	Transp.
3.A. Disclosure Indicator: Disclosure of supplier / supply chain audit practice?			
Disclosure specifies whether or not / to what extent company: “Conducts audits of suppliers to evaluate supplier compliance with company standards for trafficking and slavery in supply chains.”	The key word is <i>audits</i> . To receive a <u>disclosure point</u> , a company would mention whether or not it has an audit program in place that audits suppliers in line with the company’s own standards concerning trafficking and slavery in supply chains. ⁹⁹ Either the disclosure language would make it explicitly clear that trafficking and slavery criteria would be a part of audits, or it would reference the supplier code of conduct, specify that the code contained trafficking and slavery-related standards, and state that audits undertaken also investigated conformance with said supplier code of conduct. A disclosure that stated something along the lines that the company “reserved the right” to conduct audits was not awarded a point, as it does not explicitly state whether or not it did or did not conduct relevant audits.	yes / no	Discl.
3.A. Affirmative Practice Indicator: Company conducted / commissioned supplier / supply chain audits?			
	A company was awarded an <u>affirmative practice point</u> when it stated that it conducted or commissioned audits of suppliers (Tier 1 or deeper) to evaluate their compliance with company standards, the audit standards however needing to include	yes / no	Affirm.



	<p>stipulations concerning human trafficking and/or modern-day slavery and/or forced labor in supply chains.</p> <p>We note that the law’s language does not limit audits to direct suppliers, and could therefore be interpreted to mean the entire supply chain. The point was therefore awarded to a company that discussed having either audit scope.</p>		
3.A.a. Transparency Indicator: How did the company carry out supplier / supply chain audits?			
	What were the audit method(s) – including standards – employed to carry out audits?	text / NS	Transp.
3.A.b. Transparency Indicator: Discussion of audit findings?			
	Company listed (select) incidents (e.g. supplier code of conduct violations) and their incidence.	yes / NS	Transp.
3.A.c. Transparency Indicator: Discussion of incident remediation?			
	Company specified that incidents were (being) followed-up and were (being) remediated.	yes / NS	Transp.
3.A.d. Transparency Indicator: Discussion how violations are remediated?			
	Company specified what processes are in place to conduct such remediation.	text / NS	Transp.
3.A.e. Transparency Indicator: Did the disclosure discuss how the company quantitatively measured the performance of supplier /supply chain audits?			
	The company used KPIs to quantitatively measure performance of supplier / supply chain audits.	yes / NS	Transp.
3.A.f. Misc. Indicator: If so, what audit KPIs were used?			
	<p>E.g.:</p> <ul style="list-style-type: none"> • Tiers in supply chain audited as % of total tiers • % of <i>at-risk</i> or <i>high-risk</i> suppliers audited • <i>At-risk</i> or <i>high-risk</i> direct suppliers audited as % of all direct suppliers 	text / NS	Misc.
3.A.g. Transparency Indicator: If so, were the findings of the audit KPIs discussed?			
	The company discussed the findings of its audit KPIs.	yes / NS	Transp.
3.A.h. Transparency Indicator: Frequency of supplier / supply chain audits?			
	Were audits conducted:	<ul style="list-style-type: none"> • NS • quarterly • biannually • annually • biennially • triennially 	Transp.
3.A.i. Transparency Indicator: Company’s AHT/AS policy or code of conduct referenced and public?			
	The company referenced its policy or supplier code of conduct that addresses the company’s standards and expectations regarding anti-human trafficking / anti-slavery, and this policy is publicly accessible. The specific Code of Conduct designation varies between companies. Some companies	yes / NS	Transp.



	called it “supplier code of conduct,” “code of business” or “code of ethics.”		
3.B. Disclosure Indicator: Disclosure of audit type?			
“The disclosure shall specify if the verification was not an independent, unannounced audit.”	A company was awarded a <u>disclosure point</u> when it described whether or not audits were independent <i>and</i> unannounced. ¹⁰⁰ Disclosures would only get a point if both audit practices (unannounced AND independent) were addressed. Language along the lines of “We are currently developing auditing procedures” did not receive a disclosure point, as it does not make clear whether or not past audits had taken place and whether they were independent and unannounced.	yes / no	Discl.
3.B.a. Affirmative Practice Indicator: Independent 3rd party audits?			
	It may be inferred by this disclosure requirement that the law’s sponsors hold that audits conducted by an independent 3 rd party are more robust and carry with them inherent fraud deterrence or enhanced supplier accountability. The evidence indeed points in that direction: it is clear that auditor independence is imperative, in particular independence from the auditee. ¹⁰¹ We marked “yes” here when the company stated that it undertook / commissioned independent 3 rd party audits. ¹⁰²	yes / no	Affirm.
3.B.b. Misc. Indicator: Auditing firm(s) that carried out independent 3rd party audits?			
	We note the auditing entity(ies) that carried out the independent 3 rd party audits if specified.	Name (URL) / NS	Misc.
4.A. Disclosure Indicator: Disclosure of supplier certification of compliance with pertinent laws?			
Disclosure specifies whether or not / to what extent: company “Requires direct suppliers to certify that materials incorporated into the product comply with the laws regarding slavery and human trafficking of the country or countries in which they are doing business.”	As the term “certify” is not defined by CA-TISCA, we interpreted the legislative intent to signify an affirmation provided in writing by the supplier that it had complied with the national laws regarding slavery and human trafficking of the country or countries in which it was doing business. Thus, we thus did not presume that the legislative intent was that a company’s disclosure specifies whether or not their certification involved an independent, 3 rd party verification premised on established standards of production – also associated with the term “certification.” A company was to specify whether or not its suppliers are required to confirm this “in writing.” Persuasive statements referenced applicable slavery/human-trafficking laws that were certified as being respected. We observed cases in which companies would use an “expect”-formulation such as: “We expect our suppliers to comply with all laws” – a formulation not tantamount to a “certification” by the suppliers. Some companies reported e.g. that they signed statements of compliance and purchase order terms and conditions with all of its suppliers, which include agreements on the part of the supplier to comply with all local, state, and federal laws and	yes / no	Discl.



	<p>regulations which may apply.</p> <p>The temporal aspect is also relevant. With our understanding of the legislative intent, the term “certify” signifies an active step taken by the supplier performed ex post-facto. Merely pointing to a supplier contract containing relevant language would thus not fulfill the requirement to disclose whether or not the supplier “certified” compliance with national laws.</p>		
4.A. Affirmative Practice Indicator: Company required supplier certification of compliance with pertinent laws?			
	Company requires direct suppliers to certify that materials incorporated into the product comply with the laws regarding slavery and human trafficking of the country or countries in which they are doing business.	yes / no	Affirm.
5.A. Disclosure Indicator: Disclosure of internal accountability standards and procedures?			
Disclosure specifies whether or not / to what extent: company “Maintains internal accountability standards and procedures for employees or contractors failing to meet company standards regarding slavery and trafficking.”	Company stated whether or not it maintains internal accountability standards and procedures for employees or contractors failing to meet company standards regarding slavery and trafficking.	yes / no	Discl.
5.A. Affirmative Practice Indicator: Company maintains internal accountability standards and procedures?			
	<p>Standards and procedures are components of an internal accountability system. Language stating that the company had such relevant elements of an accountability system in place allowing the company/contractor to take necessary action would receive an affirmative practice point.</p> <p>Of note here is also the term “contractor.” A contractor may not necessarily be a supplier, depending on how individual companies define those terms. A contractor performs a service, and a supplier provides physical components, materials, or products. Janitorial services, construction contractors, temp employees, for instance, are frequently not considered suppliers. We however awarded a point when there was discussion of the existence or non-existence of internal accountability standards, regardless of whether for employees, contractors, or both.</p>	yes / no	Affirm.
5.A.a. Company discussed nature of internal accountability standards?			
	In the way of standards, a company could, for example, reference an employee/ supplier code of conduct.	yes / NS	Transp.
5.A.b. Company discussed nature of internal accountability procedures?			



	To receive this transparency point, relevant information would be a discussion of the procedures, e.g. whether or not there would be consequences for non-compliance, and/or the existence of an employee grievance or dispute resolution mechanism, and/or a hotline for employees to report complaints, etc.	yes / NS	Transp.
5.A.c. Misc. Indicator: If yes, description of what internal accountability procedures implemented?			
	Note description of what internal accountability procedures implemented.	text / NS	Misc.
5.A.d. Misc. Indicator: Consequences for violations?			
	Did the company suggest that there would be consequences for a violation of company policy, either for an employee or supplier/contractor? E.g., if the company discussed contractual conditionality based on AHT/AS violations, even when the company did not explicitly state that it would necessarily terminate a business relationship. When, for example, companies said that they would "reconsider the business relationship", "take all necessary steps" or specified the consequences for policy violation to make sure that their supply chain is slave-labor free, we interpreted this language as strong enough to warrant a "yes" on this question.	yes / NS	Misc.
6.A. Disclosure Indicator: Disclosure of training on human trafficking and slavery?			
Disclosure specifies whether or not / to what extent: company "Provides company employees and management, who have direct responsibility for supply chain management, training on human trafficking and slavery, particularly with respect to mitigating risks within the supply chains of products."	<p>The disclosure statement needs to make explicit that the training relates to slavery/human-trafficking issues. Simply stating that the personnel responsible for managing the supply chain receives "training" is not sufficient, unless of course the company specifies that employees and management receives training with regard to the code of business / company standards which includes anti-slavery standards.</p> <p>Another issue we observed was the target audience of training. While some companies did state that they trained managers/personnel of suppliers, the disclosure requirement clearly focuses on training held at the disclosing company level.</p>	yes / no	Discl.
6.A. Affirmative Practice Indicator: Company-level training?			
	The company provides employees and management, who have direct responsibility for supply chain management, training on human trafficking and slavery, particularly with respect to mitigating risks within the supply chains of products.	yes / no	Affirm.
6.A.a. Transparency Indicator: If so, was there a description or listing of AHT / AS training topics?			
	To receive this transparency point, the company would note	text / NS	Transp.



	the training topics.		
6.A.b. Misc. Indicator: If so, was/were the AHT / AS training partner(s) named?			
	Note the training partner(s).	name (URL) / NS	Misc.
6.A.c. Misc. Indicator: Did the company conduct supplier / contractor training?			
	Note whether on-site training for priority suppliers / contractors was conducted.	Yes / NS	Misc.

Appendix D: Top Corporate Anti-slavery Performance Scores

The following table lists the top companies for reporting year 2016 with a combined score of 81% or above. The % up/down column compares the 2015 with the 2016 scores, and the *Combined score* is rounded.

Company name	CIK	Disclosure compliance		Affirmative practice		Transparency score	Combined score
		score (%)	% up/down	score (%)	% up/down		
AMERICAN EAGLE OUTFITTERS	919012	100%	+ 17%	100%	+ 50%	76%	95%
HEWLETT-PACKARD COMPANY	47217	100%	+ 17%	100%	+ 10%	67%	93%
ALTERA CORP	768251	100%	0%	100%	+ 100%	62%	92%
INTEL CORP	50863	100%	+ 25%	100%	+ 40%	62%	92%
BURBERRY GROUP PLC	1208524	100%	+ 17%	100%	0%	52%	90%
ANN INC	874214	100%	0%	100%	+ 10%	48%	90%
BROOKS SPORTS INC	1340498	100%	0%	100%	+ 10%	48%	90%
PATAGONIA INC	#N/A	100%	+ 17%	100%	+ 20%	43%	89%
GAP INC	39911	88%	+ 4%	100%	0%	67%	88%
INTERMIX	1088244	88%	+ 4%	100%	+ 20%	67%	88%
PAPYRUS INC	#N/A	100%	-	100%	-	38%	88%
INDITEX	1438656	88%	-	100%	-	62%	87%
ITX USA, LLC (DBA ZARA)	1504488	88%	-	100%	-	62%	87%
NXP SEMICONDUCTORS NV	1413447	88%	+ 71%	100%	+ 80%	62%	87%
BATH & BODY WORKS DIRECT INC	1664416	100%	0%	100%	0%	35%	87%
GENE HOLDING LLC	318771	100%	-	100%	-	35%	87%
PACIFIC SUNWEAR OF CALIFORNIA INC	874841	100%	+ 25%	100%	+ 40%	33%	87%
VANS, INC.	877273	100%	-	100%	-	33%	87%
APPLE INC	320193	88%	+ 4%	100%	+ 40%	57%	86%
HEWLETT PACKARD ENTERPRISE COMPANY	1645590	88%	-	100%	-	57%	86%
APTINA IMAGING CORP	1097864	88%	-	100%	-	52%	85%
OTTER PRODUCTS, LLC DBA OTTERBOX	#N/A	100%	-	100%	-	24%	85%
CENTRAL GARDEN & PET COMPANY	887733	100%	+ 17%	100%	+ 10%	20%	84%
JILL ACQUISITION LLC DBA J. JILL	#N/A	100%	-	100%	-	20%	84%



NEW YORK & CO INC	1211351	100%	+ 17%	100%	+ 20%	20%	84%
LOST ARROW CORP	#N/A	88%	-	100%	-	43%	84%
NORTH FACE (THE)	1013749	100%	-	86%	-	45%	83%
TIMBERLAND	814361	100%	+ 8%	86%	+ 6%	45%	83%
VF CORP	103379	100%	+ 33%	86%	+ 26%	45%	83%
CLOROX CO	21076	88%	- 13%	100%	+ 10%	40%	83%
LEAPFROG ENTERPRISES, INC.	1138951	88%	+ 21%	100%	+ 20%	38%	83%
RECKITT BENCKISER LLC	1420798	88%	-	86%	-	67%	83%
CARTER'S INC	1060822	100%	+ 25%	86%	+ 36%	40%	82%
KENNETH COLE PRODUCTIONS INC	921691	100%	-	100%	-	10%	82%
HARRY WINSTON, INC.	841071	88%	-	100%	-	35%	82%
CALLAWAY GOLF CO	837465	88%	- 13%	100%	+ 10%	33%	82%
GEAR FOR SPORTS	1359841	100%	+ 17%	86%	+ 16%	35%	81%
OSHKOSH B'GOSH	1060822	100%	+ 42%	86%	+ 36%	35%	81%
CLUB MONACO CORP	1037038	100%	+ 8%	100%	+ 10%	5%	81%
DRUGSTORE.COM INC	1086467	100%	+ 25%	100%	+ 30%	5%	81%
MEAD JOHNSON NUTRITION CO	1452575	88%	+ 4%	100%	+ 20%	30%	81%
GYMBOREE CORP	786110	100%	+ 33%	86%	+ 16%	33%	81%
HOME DEPOT	354950	100%	+ 17%	86%	+ 6%	33%	81%
WEYCO RETAIL CORP.	106532	100%	-	86%	-	33%	81%
CARHARTT, INC.	#N/A	88%	-	100%	-	29%	81%
...

Appendix E: Evaluated Companies

The following table lists all 1,961 companies that were evaluated for reporting year 2016.

1000 STORIES WINES	FOXCONN	OCCIDENTAL PETROLEUM CORP
3D SYSTEMS CORP	FRANCESCAS HOLDINGS CORP	OCZ TECHNOLOGY GROUP INC
3M CO	FRANKLIN CORPORATION	OERLIKON METCO (US) INC
4 OVER INC	FRANKLIN ELECTRIC CO INC	OFFICE DEPOT INC
7-ELEVEN, INC.	FREDERICK'S OF HOLLYWOOD GROUP INC	OIL DRI CORP AMERICA
99 CENTS ONLY STORES LLC	FREESCALE SEMICONDUCTOR LTD	OKI DATA AMERICAS INC
A ZEREGA SONS INC	FRES-CO SYSTEM USA INC	OKONITE
A-DEC INC	FRESENIUS KABI USA, LLC	OLIN CORP
A. O. SMITH CORPORATION	FRESH CONNECTION (THE)	OMNIMOUNT
A.J. OSTER	FRESH EXPRESS INCORPORATED	OMNIVISION TECHNOLOGIES INC
AARON'S INC	FRESH MARKET INC (THE)	OMYA NORTH AMERICA
AB MAURI FOOD INC	FREUDENBERG NONWOVENS	ON SEMICONDUCTOR CORP
ABAXIS INC	FREUDENBERG PERFORMANCE MATERIALS	ONE KINGS LANE INC
ABB LTD	FREUDENBERG SEALING TECHNOLOGIES	ONE WORKPLACE



ABBOTT LABORATORIES	FRONTIER SPINNING MILLS	ONYX PHARMACEUTICALS INC
ABBVIE INC.	FRUIT GROWERS SUPPLY COMPANY	ORACLE CORP
ABC SUPPLY CO INC	FRUIT OF THE LOOM INC	ORASURE TECHNOLOGIES INC
ABERCROMBIE & FITCH CO	FRUITSMART INC	ORBITAL ATK INC
ACADEMY LTD	FRY'S ELECTRONICS INC	ORCHARD SUPPLY HARDWARE STORES CORP
ACCELLA PERFORMANCE MATERIALS INC	FUELCELL ENERGY INC	ORORA NORTH AMERICA
ACCO BRANDS CORP	FUJIFILM HLDGS CORP	OSHKOSH B'GOSH
ACCUDYNE INDUSTRIES, LLC	FUJITEC AMERICA, INC.	OSI GROUP
ACER GROUP	FULLBEAUTY BRANDS LP	OSI SYSTEMS INC
ACER INC	FULLER (H. B.) CO	OTTER PRODUCTS, LLC DBA OTTERBOX
ACS INDUSTRIES INC	FURNITURELAND SOUTH	OUTERWALL INC
ACTIONTEC ELECTRONICS INC	FXI, INC.	OVERHEAD DOOR CORPORATION
ACUMENT INTELLECTUAL PROPERTIES LLC	FYRQUEL	OVERHILL FARMS INC
ACUSHNET COMPANY	G-III APPAREL GROUP LTD	OVERSTOCK.COM INC
ADIDAS GROUP	GALILEO FOODS	OWENS CORNING
ADOBE SYSTEMS INC	GALLS LLC	OWENS-ILLINOIS INC
ADRIANNA PAPELL	GAMESTOP CORP	PACCAR INC
ADVANCED MICRO DEVICES INC	GAP INC	PACE PLC
ADVENT SOFTWARE INC	GARDNER DENVER	PACIFIC CHEESE CO INC
ADVOCARE INTERNATIONAL LP	GARLAND INDUSTRIES, INC.	PACIFIC COAST PRODUCERS
AEP INDUSTRIES INC	GARMIN	PACIFIC CREST MILLS
AEROJET ROCKETDYNE HOLDINGS, INC.	GARMIN QATAR	PACIFIC ETHANOL INC
AÉROPOSTALE INC	GATAN INC	PACIFIC FOODS OF OREGON INC
AEROPRES CORP	GATES CORP	PACIFIC SALES
AEROVIRONMENT, INC.	GAYLORD INDUSTRIES	PACIFIC SUNWEAR OF CALIFORNIA INC
AETHERCOMM INC	GBP	PACKAGING CORP OF AMERICA
AFTON CHEMICAL CORPORATION	GE WIND ENERGY LLC	PAKLAB
AGCO CORP	GEAR FOR SPORTS	PALM SPRINGS HYUNDAI
AGILENT TECHNOLOGIES INC	GELSON'S MARKETS	PAMPERED CHEF LTD (THE)
AGILITY FUEL SYSTEMS	GENE HOLDING LLC	PANASONIC CORP
AGRIUM INC	GENENTECH INC	PANDA MANAGEMENT COMPANY INC
AGRO-CULTURE LIQUID FERTILIZERS	GENERAC HOLDINGS INC	PANERA BREAD CO
AIDELLS SAUSAGE COMPANY INC	GENERAL CABLE CORP/DE	PAPA JOHNS INTERNATIONAL INC
AIR PRODUCTS & CHEMICALS INC	GENERAL DYNAMICS ADVANCED INFORMATION SYSTEMS	PAPERWEIGHT DEVELOPMENT CORP.
AIRAID	GENERAL DYNAMICS BATH IRON WORKS	PAPYRUS INC
AIRTECH INTERNATIONAL INC	GENERAL DYNAMICS MISSION SYSTEMS	PAR PHARMACEUTCL HLDGS -REDH



AK STEEL HOLDING CORP	GENERAL DYNAMICS ORDNANCE AND TACTICAL SYSTEMS	PARADIGM PRECISION
AKEBONO BRAKE CORP	GENERAL ELECTRIC	PARAGON FILMS, INC. DBA PARAGON PACKAGING AND STRETCH FILMS, INC.
ALAMO GROUP INC	GENERAL MILLS INC	PARAGON INDUSTRIES, INC. DBA BEDROSIANS TILE & STONE
ALBANY INTERNATIONAL CORP.	GENERAL MOTORS COMPANY	PARKER-HANNIFIN CORP
ALBEMARLE CORP	GENESCO INC	PARTY CITY HOLDINGS
ALBERTSONS LLC	GENTEX CORP	PASS & SEYMOUR, INC.
ALCOA INC.	GEORGIA-PACIFIC LLC	PATAGONIA INC
ALDI FOODS INC.	GERBER PRODUCTS COMPANY	PCB PIEZOTRONICS, INC.
ALERE INC	GHIRARDELLI	PCH INTERNATIONAL
ALERIS CORP	GIANT EAGLE	PEARSON DENTAL SUPPLIES, INC.
ALIGN TECHNOLOGY INC	GILDAN ACTIVEWEAR INC	PENNY NEWMAN GRAIN CO
ALL ACCESS APPAREL INC	GILEAD SCIENCES INC	PENTAIR PLC
ALLEGHENY TECHNOLOGIES INC	GILL CORP	PEP BOYS-MANNY MOE & JACK
ALLERGAN INC	GIVAUDAN S.A	PEPSICO INC
ALLIANCE LAUNDRY SYSTEMS LLC	GK TECHNOLOGIES, INCORPORATED	PERDUE FARMS
ALLIANT TECHSYSTEMS INC	GKN PLC	PEREGRINE SEMICONDUCTOR CORPORATION
ALPHATEC HOLDINGS INC	GLATFELTER	PERFETTI VAN MELLE USA INC.
ALPINE ELECTRONICS OF AMERICA INC	GLAXOSMITHKLINE PLC	PERICOM SEMICONDUCTOR CORP
ALTEC INDUSTRIES INC	GLEN RAVEN INC	PERKINELMER, INC.
ALTERA CORP	GLIDEWELL LABORATORIES	PERRIGO CO PLC
ALTRA INDUSTRIAL MOTION CORP	GLOBAL AGRI-TRADE CORP	PERRY ELLIS INTERNATIONAL INC
ALTRIA GROUP INC	GLOBAL BRASS & COPPER HLDGS	PET CARE SYSTEMS INC
AMAZON ROBOTICS LLC (KIVA SYSTEMS LLC)	GLOBALFOUNDRIES U.S. INC	PET FOOD EXPRESS
AMAZON.COM INC	GMI HOLDINGS, INC. D/B/A THE GENIE COMPANY	PETALUMA POULTRY
AMEREX CORPORATION DBA GETZ MANUFACTURING	GN NETCOM	PETCO ANIMAL SUPPLIES, INC
AMEREX-FIRE	GOBP HOLDINGS, INC. & SUBSIDIARIES (GROCERY OUTLET INC.)	PETSMART INC
AMERICAN & EFIRD LLC	GOJO INDUSTRIES, INC.	PF FLYERS
AMERICAN APPAREL INC	GOLD CREEK FOODS LLC	PFIZER INC
AMERICAN BILTRITE INC	GOLDLINE, LLC	PGP INTERNATIONAL INC
AMERICAN CAST IRON PIPE COMPANY	GOODYEAR TIRE & RUBBER CO	PHARMAVITE LLC
AMERICAN EAGLE OUTFITTERS	GOODYEAR-DUNLOP TIRES NORTH AMERICA LTD	PHIBRO ANIMAL HEALTH CORP
AMERICAN GREETINGS CORP	GOPRO INC	PHIBRO-TECH INC
AMERICAN LICORICE COMPANY	GORMAN-RUPP CO	PHILLIPS 66



AMERICAN RICE, INC.	GRACO INC	PHILLIPS VAN HEUSEN (PVH)
AMERICAN SCIENCE ENGINEERING	GRAFTECH INTERNATIONAL LTD	PICTSWEET COMPANY (THE)
AMERICAN TECHNICAL MOLDING, INC. D/B/A LAKE REGION MEDICAL	GRAHAM PACKAGING COMPANY	PIER 1 IMPORTS INC/DE
AMERICAS BEVERAGES MANAGEMENT GP	GRAIN CRAFT DBA PENDLETON FLOUR MILL	PIN UP GIRL
AMERICAS STYRENICS LLC	GRAPHIC MANAGEMENT SPECIALTY PRODUCTS	PINNACLE AGRICULTURE HOLDINGS LLC
AMERON INTERNATIONAL CORP	GRAPHIC PACKAGING HOLDING CO	PITNEY BOWES INC
AMETEK INC	GRAYMONT WESTERN US INC.	PIVOT INTERIORS, INC.
AMGEN PHARMACEUTICALS INC	GREAT NORTHERN CORPORATION	PLACON CORPORATION
AMKOR TECHNOLOGY INC	GREATBATCH INC	PLASTIPAK HOLDINGS INC
AMPA	GREEN BAY PACKAGING INC.	PLEXUS CORP
AMPHASTAR PHARMACEUTICALS INC	GREENBRIER COMPANIES INC	PLUM CREEK TIMBER CO INC
AMPM	GREG NORMAN ESTATES	POLARTEC LLC
AMY'S KITCHEN, INC.	GREIF INC	POLYCOM
ANALOG DEVICES	GRIFOLS SA	POLYDYNE INC., DBA SNF POLYDYNE, INC.
ANEW WINERY	GROCERY OUTLET INC	POLYONE CORP
ANHEUSER-BUSCH INBEV	GROUP 1 AUTOMOTIVE INC	POLYPORE INTERNATIONAL INC
ANN INC	GROVE U.S. LLC	POMWONDERFUL LLC
ANTHONY EQUITY HOLDINGS INC	GSI GROUP INC	POST HOLDINGS INC
ANVIL	GUARDIAN INDUSTRIES CORP	POTTERS INDUSTRIES LLC
APC COMPANY INC	GUERRERO	POWER INTEGRATIONS INC
API TECHNOLOGIES CORP	GUITAR CENTER INC	PPG INDUSTRIES INC
APIO INC	GUITTARD CHOCOLATE CO	PQ CORP
APPLE & EVE LLC	GULF PACIFIC RICE CO	PRADA
APPLE INC	GYMBOREE CORP	PRANA
APPLIED BIOSYSTEMS, LLC	H MART, INC.	PRATT & WHITNEY ROCKETDYNE INC
APPLIED MATERIALS INC	H. C. STARCK INC	PRAXAIR INC
APPLIED MICRO CIRCUITS CORP	H.J. BAKER & BRO. INC	PRECISION CASTPARTS CORP
APPVION INC	H&M	PRECOR INC
APTINA IMAGING CORP	HA INTERNATIONAL	PREFORMED LINE PRODUCTS CO
AQUA-LUNG AMERICA INC	HADDAD APPAREL GROUP LTD (THE)	PREVA
AQUATIC	HADDAD DODGE KIA	PRIDE MOBILITY PRODUCTS CORPORATION
ARCADIA, INC.	HAGGAR CLOTHING CO	PRIMARK
ARCELORMITTAL SA	HAIN CELESTIAL GROUP INC	PRIME TIME INTERNATIONAL
ARCH TELECOM INC.	HALF PRICE BOOKS	PRINTPACK INC
ARCHER DANIELS MIDLAND	HALLMARK CARDS INC	PROBUILD COMPANY LLC



ARCTIC GLACIER U.S.A., INC.	HALOS	PROBUILD HOLDINGS LLC
ARDAGH	HALYARD HEALTH INC	PROCTER & GAMBLE
ARGEN CORP	HAMILTON COMPANY	PROFESSIONAL DISPOSABLES INTERNATIONAL, INC.
ARISTA NETWORKS INC	HAMPSHIRE GROUP LTD	PROLIANT BUSINESS
ARIZONA CHEMICAL COMPANY LLC	HANCOCK FABRICS INC	PRYSMIAN CABLES AND SYSTEMS USA, LLC
ARKAY ACQUISITION LLC, GILLIG LLC	HANES BRANDS INC	PUBLISHERS CIRCULATION FULFILLMENT INC
ARKEMA INC.	HANSEL ENTERPRISES INC. AND SUBSIDIARIES	PULMUONE FOODS USA INC
ARMSTRONG WORLD INDUSTRIES	HARBOR FREIGHT TOOLS USA INC	PULSE ELECTRONICS CORP.
ARRIS GROUP INC	HARDINGE INC	PUMA SE
ARTHREX, INC.	HARLEY-DAVIDSON INC	PVH CORP
AS WE CHANGE	HARMAN INTERNATIONAL INDS	QAD INC
ASC PROFILES LLC	HARMONIC INC. WHICH WILL DO BUSINESS IN CALIFORNIA AS DELAWARE HARMONIC INC.	QEP CO INC
ASHLAND INC	HARRIS CORP	QLOGIC CORP
ASHLEY FURNITURE INDUSTRIES	HARRIS FREEMAN	QSC AUDIO PRODUCTS LLC
ASML HOLDING NV	HARRIS RANCH BEEF COMPANY	QUALCOMM INC
ASO LLC	HARRY AND DAVID LLC	QUALITEST PHARMACEUTICALS
ASSOCIATED HYGIENIC PRODUCTS LLC	HARRY WINSTON, INC.	QUANEX BUILDING PRODUCTS
ASTEC INDUSTRIES INC	HARTZ MOUNTAIN CORPORATION (THE)	QUANTUM DESIGN INC
ASTENJOHNSON HOLDINGS LTD.	HATICON SOLAR	QUEST AUTOMOTIVE PRODUCTS
ASTON MARTIN NEWPORT BEACH	HAYNEEDLE INC	QUEST CONSTRUCTION PRODUCTS
ASTRAZENECA PLC	HD SUPPLY HOLDINGS INC	QUEST INDUSTRIAL PRODUCTS
AT&T INC	HEATCRAFT REFRIGERATION PRODUCTS LLC	QUESTCOR PHARMACEUTICALS INC
ATKORE INTERNATIONAL HLDGS	HEIL CO. (THE) D/B/A HEIL ENVIRONMENTAL	QUIDEL CORP
ATLANTIC RICHFIELD COMPANY INC	HELZBERG'S DIAMOND SHOPS, INC.	QUIKSILVER
ATEL CORP	HEMLOCK SEMICONDUCTOR	QVC INC
ATWOOD MOBILE PRODUCTS LLC	HENKEL CORP	R. A. PHILLIPS INDUSTRIES, INC., DBA PHILLIPS INDUSTRIES
AU ENERGY	HENRY COMPANY LLC	R. R. DONNELLEY & SONS COMPANY
AUTO PARTS WAREHOUSE	HERAEUS DEUTSCHLAND GMBH & CO	R.J. REYNOLDS TOBACCO COMPANY
AUTODESK INC	HERMÈS GROUP	RADIO SYSTEMS CORPORATION
AUTOFOCUS, INC.	HERRICK CORP	RADIOSHACK CORPORATION
AUTOMATED PACKAGING SYSTEMS INC	HERSHEY CO	RAFAELLA



AUTOZONE INC	HEWLETT PACKARD ENTERPRISE COMPANY	RAIN BIRD CORP
AVANIR PHARMACEUTICALS	HEWLETT-PACKARD COMPANY	RAINBOW SHOPS
AVANTOR PERFORMANCE MATERIALS, INC.	HEXION INC	RALEYS INC
AVAYA INC	HGST INC	RALPH LAUREN CORP
AVENUE STORES, LLC	HIBBETT SPORTS INC	RANDA ACCESSORIES
AVERY DENNISON CORP	HICKMAN'S FAMILY FARMS INC	RAWLINGS SPORTING GOODS
AVIAT NETWORKS INC	HIG MARINE HOLDINGS LLC AND SUBSIDIARIES	RAYTHEON COMPANY
AVON PRODUCTS	HILL PHOENIX, INC.	RC WILLEY
AVX CORP	HILL-ROM HOLDINGS INC	RDO EQUIPMENT CO
AXALTA COATING SYSTEMS LTD	HILLENBRAND INC	REAL MEX RESTAURANTS
AXCELIS TECHNOLOGIES INC	HILLSHIRE BRANDS	RECKITT BENCKISER LLC
B. BRAUN MEDICAL INC.	HIT PROMOTIONAL PRODUCTS, INC.	RECOVERCARE
B/E AEROSPACE INC	HITACHI CHEMICAL DUPONT MICROSYSTEMS LLC	RECREATIONAL EQUIPMENT, INC. ("REI")
B&G FOODS INC	HITACHI LTD	RED DIAMOND WINERY
BADGER METER INC	HM ELECTRONICS INC	RED HAWK FIRE & SECURITY
BAE SYSTEMS PLC	HNI CORP	REDDY ICE CORPORATION DBA CALIFORNIA REDDY ICE
BAKEMARK USA LLC	HOBBY LOBBY STORES	REEDS JEWELERS INC
BAKER COMMODITIES INC	HOFFMASTER	REGAL BELOIT CORP
BAKER HUGHES	HOLLANDER SLEEP PRODUCTS, LLC	REGENERON PHARMACEUTICALS
BAKERS FOOTWEAR GROUP INC	HOLLYFRONTIER REFINING & MARKETING LLC	RENFRO CORP
BALCHEM CORP	HOME DEPOT	RENT-A-CENTER INC
BALDOR ELECTRIC CO	HOME MERIDIAN HOLDINGS INC	RENTECH INC
BALL CORP	HOMEGOODS	RESER'S FINE FOODS, INC. (ALSO DBA FRESH CREATIVE FOODS)
BAR-S FOODS CO.	HONDA MOTOR CO LTD	RESMED INC
BARD (C.R.) INC	HONEST CO (THE)	RESTORATION HARDWARE INC
BARE ESCENTUALS INC.	HONEYVILLE INC	REVLON INC
BARILLA AMERICA	HONEYWELL INTERNATIONAL INC	REXNORD CORP
BARNES & NOBLE INC	HOOKER FURNITURE CORP	RG BARRY CORP
BARNES GROUP INC	HORIZON GLOBAL CORP	RHEEM MANUFACTURING COMPANY
BARRETTE OUTDOOR LIVING, INC.	HORMEL FOODS CORP	RICH PRODUCTS CORP
BASF SE	HOSPIRA, INC.	RICOH ELECTRONICS INC
BASIC AMERICAN FOODS	HOT SPRING	RINEHART OIL INC.
BASKIN-ROBBINS	HOWARD INDUSTRIES INC	RITE AID CORP
BASS PRO SHOPS	HOYA FREE-FORM	RITE-HITE HOLDING CORPORATION
BATESVILLE SERVICES INC	HOYA OPTICS	ROBINSON HELICOPTER COMPANY INC
BATH & BODY WORKS DIRECT INC	HOYA SURGICAL OPTICS INC	ROCKPORT COMPANY, LLC (THE)



BATTERIES PLUS HOLDING CORPORATION DBA BATTERIES PLUS, LLC	HOYA VISION NORTH AMERICA	ROCKWELL AUTOMATION
BATTERY SYSTEMS, INC.	HOYA XPOONENT	ROCKWELL COLLINS INC
BAUSCH & LOMB INC	HSNI, INC.	ROGERS CORP
BAXALTA INC	HU-FRIEDY MFG. CO LLC	ROLLS-ROYCE POWER SYSTEMS AG
BAXTER INTERNATIONAL INC	HUBBELL INC	ROQUETTE AMERICA INC
BAY VALLEY FOODS LLC	HUBER ENGINEERED MATERIALS	ROSEBURG FOREST PRODUCTS CO
BAYER USA	HUDSON GROUP	ROSLAND CAPITAL LLC
BB BUGGIES INC	HUDSON'S BAY COMPANY	ROSS STORES, INC.
BCBG MAX AZRIA GROUP INC	HUGHSON NUT, INC.	ROYAL DUTCH SHELL PLC
BD PHARMINGEN	HUGO BOSS	ROYALTY CARPET MILLS
BEACHBODY LLC	HUHTAMAKI INC	RTI SURGICAL INC
BEAULIEU GROUP LLC	HUMANSCALE CORP	RUDOLPH TECHNOLOGIES, INC.
BEBE STORES INC	HUNTER INDUSTRIES INC	RUE21 INC
BECKMAN COULTER INC	HUNTINGTON INGALLS IND INC	RUIZ FOODS
BECTON DICKINSON AND COMPANY	HUNTSMAN CORP	RUMIANO CHEESE CO
BED BATH & BEYOND INC	HUSQVARNA GROUP	RUSH ENTERPRISES INC
BEHR PROCESS CORP	HYDRITE CHEMICAL CO	S. C. JOHNSON & SON INC
BEL BRANDS USA INC	HYDRONIX WATER TECHNOLOGY LLC	S.T. SPECIALTY FOODS INC
BELDEN INC	HYSTER-YALE MATERIALS HNDLNG	S&C ELECTRIC COMPANY
BELK INC	HYUNDAI MOTOR	SABIC INNOVATIVE PLASTICS US LLC
BELKIN INTERNATIONAL INC	I FLOW CORP	SAFEWAY INC
BELL AND HOWELL LLC	IBM	SAINT-GOBAIN
BELL HELICOPTER TEXTRON INC	ICL PERFORMANCE PRODUCTS LP	SAINT-GOBAIN ABRASIVES
BELL LABORATORIES INC	ICU MEDICAL INC	SAINT-GOBAIN PERFORMANCE PLASTICS CORP
BELL-CARTER FOODS, INC.	IDEAL INDUSTRIES INC	SALLY BEAUTY HOLDINGS INC
BEMIS ASSOCIATES INC.	IDEX CORP	SALVATORE FERRAGAMO S.P.A.
BEMIS COMPANY INC	IDEXX LABS INC	SAMSUNG ELECTRONICS CO LTD
BENCHMARK ELECTRONICS INC	IGLOO PRODUCTS CORP	SAMTEC, INC. (SAMTEC OPTICAL GROUP)
BENEFIT COSMETICS LLC	IHERB, INC.	SANDISK CORPORATION
BENJAMIN MOORE & CO	ILLINOIS TOOL WORKS	SANMAR CORP
BERNHARDT FURNITURE COMPANY	ILLUMINA INC	SANMINA CORPORATION
BERRY PLASTICS GROUP INC	IMPAX LABORATORIES INC	SANOFI
BEST BUY CO INC	IMPACO TECHNOLOGIES INC	SANSUI AMERICA INC
BETCO CORPORATION	IN-N-OUT BURGERS	SANTA MONICA SEAFOOD COMPANY
BG RETAIL, LLC D/B/A FAMOUS FOOTWEAR	INAMED CORPORATION	SAPA EXTRUSIONS, INC.; SAPA EXTRUSIONS NORTH AMERICA
BHJ A/S	INDEPENDENCE SALES & MARKETING LLC	SAPPI LTD



BIG 5 SPORTING GOODS CORP	INDITEX	SARGENTO FOODS INC
BIG HEART PET BRANDS	INDIUM CORP	SASOL LTD
BIG LOTS INC	INEOS	SASOL WAX NORTH AMERICA CORP
BIGBAND NETWORKS, INC.	INFICON, INC.	SAVE MART SUPERMARKETS INC
BIMBO BAKERIES USA	INFINEON TECHNOLOGIES AG	SCA-SVENSKA CELLULOSA AB
BINSWANGER GLASS	INFINERA CORP	SCAPA
BIO RAD LABORATORIES INC	INFINEUM USA L.P.	SCENTSY, INC.
BIOMARIN PHARMACEUTICAL INC	INFINITI OF RIVERSIDE	SCHAEFFLER AG
BIOMET INC	INFOBLOX INC	SHELL AND KAMPETER INC. DBA DIAMOND PET FOODS
BIOTEST PHARMACEUTICALS CORPORATION	INGERSOLL-RAND PLC	SCHNEIDER ELECTRIC
BISSELL HOMECARE INC	INGREDION INC	SCHNITZER STEEL INDUSTRIES
BJ'S OPTICAL	INNOPHOS HOLDINGS INC	SCHOLLE CORP
BLACK DIAMOND INC	INO THERAPEUTICS LLC (AKA IKARIA HOLDINGS INC. SUBS)	SCHREIBER FOODS
BLACKBERRY LTD	INPHI CORPORATION	SCHULMAN (A.) INC
BLUE BUFFALO PET PRODUCTS	INSTAWARES HOLDING COMPANY, LLC	SCHURMAN FINE PAPERS
BLUE COAT SYSTEMS, INC.	INSTRUMENTATION LABORATORY COMPANY	SCHWAN FOOD COMPANY (THE)
BLUESTAR SILICONES USA CORP	INSULET CORP	SCHWARZE INDUSTRIES, INC.
BLUESTEM BRANDS, INC	INTEGRATED DEVICE TECHNOLOGY INC	SCICLONE PHARMACEUTICALS INC
BMW CONCORD	INTEL CORP	SCOSCHE INDUSTRIES
BMW OF RIVERSIDE	INTELLIGRATED SYSTEMS INC	SCOTTS MIRACLE-GRO CO
BOEING CO	INTERDESIGN, INC.	SEAGATE TECHNOLOGY PLC
BOIRON	INTERMATIC INC	SEARING INDUSTRIES INC
BOISE CASCADE CO	INTERMIX	SEARS HOLDINGS
BOISE INC. DBA BOISE (ALDABRA) INC.	INTERNATIONAL IMAGING MATERIALS INC	SEARS HOMETOWN & OUTLET STR
BON-TON STORES INC	INTERNATIONAL PAPER	SEARS HOMETOWN AND OUTLET STORES, INC., DBA SEARS AUTHORIZED HOMETOWN STORES, LLC
BONTERRA	INTERSIL CORP	SEARS OPTICAL
BORDEN DAIRY	INTERSTATE AUTO GROUP, INC. (CA) DBA CARHOP	SEATTLE BOX COMPANY DBA SEATTLE-TACOMA BOX COMPANY
BOSCOV'S DEPARTMENT STORE LLC	INTL FLAVORS & FRAGRANCES	SEATTLE GENETICS INC
BOSE CORP	INTUITIVE SURGICAL INC	SEES CANDIES INC
BOSTON BEER INC	INVACARE CORPORATION	SEGERDAHL CORPORATION (THE) DBA SG360°
BOSTON SCIENTIFIC CORP	INVISIBLE FENCE INC	SELECT COMFORT CORP
BOULDER BRANDS INC	INVISTA	SEMICONDUCTOR COMPONENTS INDUSTRIES LLC D/B/A ON SEMICONDUCTOR



BOURNS INC	INVUE SECURITY PRODUCTS	SEMTECH CORP
BOYER VALLEY COMPANY INC (THE)	INX INTERNATIONAL INK CO.	SENECA FOODS CORP
BP AMERICA INC	IPG PHOTONICS CORP	SENIOR OPERATIONS LLC
BRANDT CONSOLIDATED INC	IPS CORP	SENSATA TECHNOLOGIES, INC.
BRASSCRAFT MFG	IROBOT CORP	SENSIENT TECHNOLOGIES CORP
BRAY INTERNATIONAL INC. AND SUBSIDIARIES	ISOLA USA CORP	SENTIMENTS
BRG SPORTS	ITRON INC	SEPHORA USA INC
BRIDGESTONE AMERICAS	ITT CORP	SEQUA CORPORATION
BRIDGFORD FOODS CORP	ITW FOOD EQUIPMENT GROUP LLC	SEVEN FALLS CELLARS
BRIGGS & STRATTON	ITW GLOBAL FOOD EQUIPMENT SOLUTIONS	SHAW INDUSTRIES GROUP INC
BRISTOL COMPRESSORS INTERNATIONAL INC	ITX USA, LLC (DBA ZARA)	SHAWMUT CORPORATION
BRISTOL FARMS	IVC US	SHAY OIL COMPANY, INC
BRISTOL-MYERS SQUIBB CO	IXIA	SHERIDAN GROUP INC (THE)
BROADCOM CORP	J. C. PENNEY COMPANY INC	SHERWIN-WILLIAMS
BROCADE COMMUNICATIONS SYSTEMS INC	J. LOHR WINERY CORPORATION	SHIRE PLC
BROOKS AUTOMATION INC	J.CREW	SHOP YOUR WAY
BROOKS BROTHERS INC	J.D. HEISKELL HOLDINGS LLC	SHORETEL INC
BROOKS SPORTS INC	J.M. SMUCKER	SHUTTERFLY INC
BROOKSTONE COMPANY, INC.	J+J FLOORING GROUP	SIDEL
BRUNSWICK CORP	JABIL CIRCUIT	SIEMENS AG
BSH HOME APPLIANCES	JACOBSEN DIVISION OF TEXTRON	SIERRA ALUMINUM CO
BUCKLE INC	JAKKS PACIFIC INC	SIERRA PACIFIC INDUSTRIES
BUFFALO WILD WINGS INC	JAMCO AMERICA, INC.	SIGMA DESIGNS INC
BUILD-A-BEAR WORKSHOP INC	JAMES PERSE ENTERPRISE INC	SIGMATRON INTERNATIONAL INC
BULKLEY DUNTON	JANUS FIRE SYSTEMS	SIGNET JEWELERS LTD
BUMBLE BEE FOODS LLC	JAPAN PULP & PAPER (USA) CORP	SIGNODE INDUSTRIAL GROUP
BUMBLEANDBUMBLE PRODUCTS LLC	JARDEN CONSUMER SOLUTIONS	SIKA CORPORATION
BUNGE LTD	JARDEN CORP	SILGAN CONTAINERS LLC
BURBERRY GROUP PLC	JASON INDUSTRIES INC	SILICON GRAPHICS INTERNATIONAL CORP
BURLINGTON COAT FACTORY INVS	JAZZ PHARMACEUTICALS PLC	SILICON LABORATORIES INC
BURTON CORPORATION (THE) D/B/A BURTON SNOWBOARDS	JAZZ TECHNOLOGIES, INC.	SILVER SPRING NETWORKS INC
BUYSEASONS INC	JC PENNY OPTICAL	SIMPSON MANUFACTURING CO INC
BWAY INTERMEDIATE CO INC	JC WHITNEY	SINIGUAL
C. HAGER & SONS HINGE MANUFACTURING COMPANY, DBA HAGER COMPANIES	JERRY LEIGH	SIRF TECHNOLOGY HOLDINGS INC.



C&H SUGAR COMPANY INC	JILL ACQUISITION LLC DBA J. JILL	SIT 'N SLEEP INC.
CABELAS INC	JO-ANN STORES	SKC COMMUNICATION PRODUCTS, LLC
CABOT CORP	JOE'S NEW BALANCE OUTLET	SKECHERS U.S.A. INC
CABOT MICROELECTRONICS CORP	JOERNS HEALTHCARE LLC	SKF AB
CACIQUE INC	JOHN BEAN TECHNOLOGIES	SKULLCANDY INC
CADENCE PHARMACEUTICALS, INC.	JOHN MORRELL FOOD GROUP	SKYWORKS SOLUTIONS INC
CAL-COMP ELECTRONICS (USA) COLTD	JOHN SOULES FOODS, INC.	SLEEP TRAIN INC
CALAMP CORP	JOHN VARVATOS ENTERPRISES INC	SMART & FINAL INC
CALAVO GROWERS, INC.	JOHNSON & JOHNSON	SMITH (A O) CORP
CALERES INC	JOHNSON MATTHEY	SMITHFIELD FOODS INC
CALIFORNIA DAIRIES INC	JOHNSON OUTDOORS INC	SMUCKER NATURAL FOODS INC
CALIFORNIA EXPANDED METAL PRODUCTS CO	JONATHAN LOUIS INTERNATIONAL LTD	SNAK KING
CALIFORNIA NATURAL PRODUCTS	JONS INTERNATIONAL MARKETPLACE	SNAP-ON INC
CALIFORNIA STEEL INDUSTRIES INC	JOS. A. BANK CLOTHIERS INC	SNYDERS-LANCE INC
CALIX INC	JOSEPH T. RYERSON & SON INC	SODASTREAM INTERNATIONAL LTD
CALLAWAY GOLF CO	JR SIMPLOT	SOHNEN ENTERPRISES INC
CALUMET SPECIALTY PRODS -LP	JUNIPER NETWORKS INC	SOLARIS PAPER INC
CAMBRO MANUFACTURING CO	JUST BORN, INC.	SOLBERG COMPANY (THE)
CAMELOT	JUSTFAB INC	SOLE TECHNOLOGY INC
CAMPBELL SOUP COMPANY	JX NIPPON MINING & MINING USA INC	SOLTA MEDICAL, INC.
CANAM STEEL CORPORATION	K & N ENGINEERING INC	SONIC AUTOMOTIVE INC
CANTEL MEDICAL CORP	K SWISS INC	SONOCO PRODUCTS CO
CARAUSTAR INDUSTRIES INC	K.V. MART CO	SORIN GROUP
CARBOLINE	K&G FASHION SUPERSTORE	SOUTHEASTERN MILLS
CARDINAL GLASS INDUSTRIES INC	K2M GROUP HOLDINGS INC	SOUTHERN CHAMPION TRAY LP
CAREFUSION CORP	KAISER ALUMINUM CORP	SOUTHERN GRAPHIC SYSTEMS LLC
CARGILL	KAO CORP	SOUTHWIRE COMPANY, LLC
CARHARTT, INC.	KAPSTONE PAPER & PACKAGING	SPACELABS HEALTHCARE
CARLISLE COS INC	KAREN KANE INC	SPANSION INC.
CARLSEN PORSCHE	KATE SPADE & CO	SPANX INC
CARMAX INC	KAVO DENTAL CORP	SPARTAN CHEMICAL COMPANY, INC.
CARPENTER CO. DBA E. R. CARPENTER COMPANY, INC.	KAYDON CORP INC	SPEARS MANUFACTURING CO
CARTER'S INC	KELLOGG COMPANY	SPECIALIZED BICYCLE COMPONENTS INC
CASCADE MICROTECH INC	KELLY-MOORE PAINT CO INC	SPECIALTY FOODS GROUP US HOLDINGS, INC.
CASUAL GOURMET SAUSAGE	KEMIN INDUSTRIES INC	SPECTRANETICS CORP



CASUAL MALE RETAIL GROUP INC	KEN'S FOODS INC	SPECTRE PERFORMANCE
CATALENT INC	KENNETH COLE PRODUCTIONS, INC.	SPECTRUM BRANDS HOLDINGS INC
CATERPILLAR INC	KENT NUTRITION GROUP INC	SPECULATIVE PRODUCT DESIGN LLC DBA SPECK; SPECK PRODUCTS
CATO CORP	KEURIG GREEN MOUNTAIN INC	SPENCER GIFTS LLC
CAVIUM INC	KEY TECHNOLOGY INC	SPICERS PAPER INC
CCPM	KEYES AUDI	SPINNAKER HOLDING INC. DBA SPINNAKER COATING, LLC
CCR AMERICAN HOLDINGS, INC.	KEYES HYUNDAI	SPIRIT HALLOWEEN LLC
CELANESE CORP	KEYES LEXUS	SPORT CHALET INC
CELESTICA INC	KEYES MISSION HILLS HYUNDAI	SPORTS AUTHORITY
CELL SIGNALING TECHNOLOGY	KEYES TOYOTA	SPORTSWEAR INC
CENTER BMW	KEYES WOODLAND HILLS HYUNDAI	SPROUTS FARMERS MARKET
CENTRAL GARDEN & PET COMPANY	KEYSIGHT TECHNOLOGIES INC	SPX CORP
CENVEO INC	KIK CUSTOM PRODUCTS INC	SPX FLOW INC -SPN
CERTAINTEED CORPORATION	KILZ CORP	SPYCHER BROTHERS
CG ROXANE LLC	KIMBERLY CLARK CORP	SPYDER ACTIVE SPORTS INC
CHALLENGE DAIRY PRODUCTS	KIND INC.	SSMB PACIFIC HOLDING COMPANY INC.
CHAMPION LABORATORIES INC	KING HOLDING CORPORATION & SUBSIDIARIES (INCLUDING FONTANA AMERICA, INC/ACUMENT GLOBAL TECHNOLOGIES, INC/SATURN FASTENERS, INC)	ST JUDE MEDICAL INC
CHAPS	KING'S HAWAIIAN HOLDING CO INC	STANDARD FURNITURE MANUFACTURING CO INC
CHARLOTTE PIPE AND FOUNDRY COMPANY	KINGSTON TECHNOLOGY CORP	STANDARD MOTOR PRODS
CHARLOTTE RUSSE HOLDING INC	KIRKLAND'S INC	STANDARD PROCESS INC.
CHART INDUSTRIES INC	KLA TENCOR CORP	STANDARD REGISTER CO
CHASE BRASS	KLAUSSNER FURNITURE OF CALIFORNIA, INC.	STANLEY BLACK & DECKER INC
CHEM TREND HOLDING LP	KMC MUSIC INC	STAPLES INC
CHEMOURS CO (THE)	KNAUF INSULATION LLC	STAR MARKET
CHEMTURA CORPORATION (AND ITS SUBSIDIARIES INCLUDING GREAT LAKES CHEMICAL CORPORATION)	KNIFE-XPRESS	STARBUCKS CORP
CHEVRON	KNOLL INC	STARCREST PRODUCTS OF CALIFORNIA INC
CHEVRON PHILLIPS CHEMICAL	KOCH INDUSTRIES INC	STATCO ENGINEERING & FABRICATORS INC
CHICO'S FAS INC	KODIAK GROUP HOLDINGS CO	STATCO ENGINEERING AND FABRICATORS INC.
CHILDRENS PLACE INC	KOHL'S CORP	STATER BROS. HOLDINGS INC
CHIPOTLE MEXICAN GRILL INC	KOLBE & KOLBE MILLWORK CO.,	STATIC CONTROL COMPONENTS, INC.



	INC.	
CHIQUITA BRANDS INTERNATIONAL INC	KOMATSU LTD	STEELCASE INC
CHR. HANSEN HOLDING A/S	KONGSBERG UNDERWATER TECHNOLOGY INC.	STEELSCAPE INC
CHRISTIE DIGITAL SYSTEMS USA INC	KPGW HOLDING COMPANY LLC	STEIN MART, INC.
CHRISTOPHER & BANKS CORP	KRAFT FOODS GROUP INC	STEPAN CO
CHRISTOPHER RANCH	KRAFT HEINZ CO	STERIS CORP
CHRYSLER GROUP LLC	KRAFTMAID	STERLING JEWELERS INC
CHURCH & DWIGHT INC	KRATON PERFORMANCE POLYMERS	STERLING MOTORS LTD
CIENA CORP	KRISPY KREME DOUGHNUTS INC	STERO
CINCINNATI INCORPORATED	KROGER CO	STIHL INCORPORATED
CINTAS CORP	KUNI CHEVROLET CADILLAC	STOESSER INDUSTRIES D/B/A SMC LTD.
CIRCLE FOODS LLC	KUNI ENTERPRISES INC	STRATAS FOODS
CISCO SYSTEMS INC	KVH INDUSTRIES INC	STRATEGIC MAPPING & DATA SERVICES LLC
CITI TRENDS INC	KW CONTAINER	STREMICKS HERITAGE FOODS, LLC
CJ BY COOKIE JOHNSON	KERING	STRUKTOL COMPANY OF AMERICA, LLC
CKS PACKAGING, INC.	KYOCERA CORP	STRYKER
CLA-VAL	L & M FOOTWEAR, INC. DBA ROBERT WAYNE FOOTWEAR DBA SHOETERIA	STUART WEITZMAN HOLDINGS LLC
CLAIRE'S BOUTIQUES, INC DBA CLAIRE'S AND ICING	L BRANDS INC	SUBURBAN PROPANE PARTNERS LP
CLARCOR INC	L-3 COMMUNICATIONS HLDGS INC	SUKUP MANUFACTURING CO
CLAREMONT VOLKSWAGEN	L.B. FOSTER COMPANY	SULZER AG
CLARIANT CORPORATION	L'AIR LIQUIDE SA	SUN AND SANDS ENTERPRISES LLCR
CLARKWESTERN DIETRICH BUILDING SYSTEMS LLC	L'OREAL	SUN CHEMICAL CORP
CLEAN COAL GROUP	LA BREA BAKERY	SUN-MAID GROWERS OF CALIFORNIA
CLEARWATER PAPER CORP	LA MESA RV	SUNEDISON INC
CLOROX CO	LA-Z-BOY INC	SUNLIGHT SUPPLY, INC., ALSO DBA NATIONAL GARDEN WHOLESALE
CLOUGHERTY PACKING LLC	LACOSTE	SUNOPTA INC
CLOVER STORNETTA FARMS INC	LACROSSE FOOTWEAR, INC.	SUNPOWER CORPORATION
CLUB MONACO CORP	LAKE REGION MEDICAL	SUPER A FOODS, INC
COACH INC	LAKESHORE EQUIPMENT COMPANY D/B/A LAKESHORE LEARNING MATERIALS	SUPER CENTER CONCEPTS INC
COBRA PUMA GOLF	LAM RESEARCH CORP	SUPER KING MARKET INC
COCA-COLA CO (THE)	LAMPS PLUS INC	SUPER MICRO COMPUTER, INC.
COHERENT INC	LANCASTER COLONY CORP	SUPERIOR ESSEX INC
COHU INC	LAND O'FROST INC	SUPERIOR FOODS INC
COILCRAFT INC	LAND O'LAKES INC	SUPERIOR INDUSTRIES INC



COLDER PRODUCTS CO	LANDS' END INC	SUPERIOR INDUSTRIES INTERNATIONAL INC
COLFAX CORP	LANXESS AG	SUPERIOR UNIFORM GROUP INC
COLGATE-PALMOLIVE COMPANY	LAZY ACRES MARKET	SUPERVALU INC
COLLINS COMPANIES (THE)	LDR HOLDING CORP	SURGICAL SPECIALTIES CORPORATION (US), INC.
COLONY BRANDS INC	LEAPFROG ENTERPRISES, INC.	SWANSON HEALTH PRODUCTS
COLUMBIA SPORTSWEAR CO	LEAR CORP	SWATFAME INC.
COMMERCIAL METALS	LEATHERMAN TOOL GROUP INC	SWEET BABY RAY'S
COMMSCOPE HOLDING CO INC	LEGGETT & PLATT, INCORPORATED	SYMANTEC CORP
COMMUNICATIONS & POWER INDUSTRIES LLC	LEGO	SYNAPTICS INC
CONAGRA FOODS INC	LEGRAND SA	TALBOTS, INC
CONSOLIDATED CONTAINER COMPANY LP	LEHIGH HANSON INC	TARGET
CONSTELLATION BRANDS	LENNOX INTERNATIONAL INC	TARGET OPTICAL
CONTACTSDIRECT	LENOVO GROUP LTD	TARGUS GROUP INTERNATIONAL INC
CONTAINER STORE (THE)	LENOX CORP	TASER INTERNATIONAL INC
CONTINENTAL MILLS INC	LENSCRAFTERS	TAYLOR MADE GOLF COMPANY, INC., DBA TAYLORMADE-ADIDAS GOLF
COOK GROUP INCORPORATED	LEPRINO FOODS	TE CONNECTIVITY LTD
COOK INC	LEVECKE CORPORATION	TEAM RUN SMART
COOPER INDUSTRIES PLC	LEVI STRAUSS & CO	TECHNICOLOR
COORSTEK INC	LEVITON MANUFACTURING COMPANY	TECHNIMARK LLC
CORNER STORE	LEXINGTON HOME BRANDS	TECO-WESTINGHOUSE MOTOR COMPANY
CORNING INC	LIBBEY INC	TELEDYNE TECHNOLOGIES INC
CORPAC STEEL PRODUCTS CORP	LIBERTY HARDWARE MFG CORP	TELEPHONE AND DATA SYSTEMS INC
COST PLUS WORLD MARKET	LIDESTRI FOOD & BEVERAGE	TENET WINES
COSTCO WHOLESALE CORP	LIFECCELL CORP	TENNANT CO
COTT CORP QUE	LINCOLN ELECTRIC HLDGS INC	TENNECO
COTTON ON GROUP	LINDE NORTH AMERICA INC	TERADYNE INC
COTY INC	LINDSAY CORP	TEREX CORP
COVERIS FLEXIBLES US LLC	LINDT & SPRÜNGLI AG	TESLA MOTORS INC
COVESTRO LLC	LINEAR TECHNOLOGY CORP	TESORO CORP
CP MANUFACTURING INC	LIQUIDITY SERVICES INC	TEXACO INC
CPI INTERNATIONAL HOLDING CORP.	LITEHOUSE INC	TEXAS INSTRUMENTS INC
CRABTREE & EVELYN, LTD.	LITHIA MOTORS INC	TEXTRON AVIATION
CRANE CO	LITTELFUSE INC	TEXTRON INC
CRETEX COMPANIES, INC.	LITTON INDUSTRIES INC	THALESRAYTHEONSYSTEMS
CRI CATALYST COMPANY LP	LIVANOVA PLC	THERMA-TRU CORP.
CRITERION CATALYSTS & TECHNOLOGIES L.P.	LOCKHEED MARTIN CORP	THERMO FISHER SCIENTIFIC INC



CROWN HOLDINGS INC	LOGITECH INTERNATIONAL SA	THOR INDUSTRIES INC
CSM BAKERY	LONGVIEW FIBRE PAPER AND PACKAGING INC. DBA KAPSTONE PAPER & PACKAGING CORPORATION	THORATEC CORP
CSS INDUSTRIES INC	LORD CORPORATION	THRESHOLD ENTERPRISES, LTD.
CST BRANDS INC	LORILLARD TOBACCO COMPANY	THULE GROUP
CST DIAMOND HOLDINGS, LLC (DBA CORNER STORE)	LOST ARROW CORP	TIFFANY & CO
CUBIC CORP	LOVE'S TRAVEL STOPS & COUNTRY STORES, INC.	TILLY'S, INC.
CUMBERLAND WORLDWIDE HOLDINGS INC.	LOWE'S COMPANIES INC	TIMBERLAND
CUMMINS INC	LSI INDUSTRIES INC	TIMKEN CO
CUMMINS-ALLISON CORP	LTD COMMODITIES	TIP TOP POULTRY, INC.
CURTISS-WRIGHT CORP	LUBER-FINER	TJX COMPANIES INC
CUSHMAN	LUBRIZOL	TNEMEC COMPANY, INC.
CVR PARTNERS LP	LUCAS OIL PRODUCTS INC	TOKYO OHKA KOGYO AMERICA INC
CVS CAREMARK	LUCITE INTERNATIONAL	TOMMY BAHAMA
CWI, INC. D/B/A CAMPING WORLD, INC.	LUCKY BRAND DUNGAREES LLC	TOMS SHOES, LLC
CYNOSURE INC	LULULEMON ATHLETICA INC	TOMTOM NV
CYPRESS SEMICONDUCTOR CORP	LUMBER LIQUIDATORS HLDGS INC	TOOTSIE ROLL INDUSTRIES INC
D&W FINE PACK LLC	LUMENTUM OPERATIONS LLC	TOPPAN PHOTOMASKS INC
DAIMLER AG	LUMINEX CORP	TOPPS COMPANY, INC. (THE)
DAIMLER TRUCKS NORTH AMERICA LLC	LUND BOATS	TOPSON DOWNS OF CALIFORNIA INC
DAIRICONCEPTS LP	LUNDBERG FAMILY FARMS	TORNIER NV
DAISY BRAND LLC	LUTRON ELECTRONICS CO INC	TORO CO
DANA HOLDING CORP	LUVATA APPLETON, LLC	TOSHIBA CORP
DANAHER CORP	LUVATA KENOSHA, INC.	TOURNEAU LLC
DANNER	LUXOTTICA GROUP SPA	TOYOTA OF GLENDALE
DANSKO HOLDINGS INC	LYONDELLBASELL INDUSTRIES NV	TOYS "R" US INC
DAP PRODUCTS INC	M-D BUILDING PRODUCTS INC	TRACTOR SUPPLY CO
DARLING INGREDIENTS INC	MACROMEDIA INC	TRADER JOE'S
DART CONTAINER CORPORATION OF NORTHERN CALIFORNIA	MACY'S INC	TRANS GLOBE LIGHTING
DASHAMERICA INC	MADEWELL	TRAVELCENTERS OF AMERICA LLC
DAYMEN CANADA ACQUISITION ULC	MAGNESITA REFRACTORIES COMPANY	TREASURY WINE ESTATES
DAYTON SUPERIOR	MALLINCKRODT PLC	TREDEGAR FILM PRODUCTS
DEAN FOODS CO	MANCHESTER TANK & EQUIPMENT CO.	TREK BICYCLE CORP
DEAN'S	MANHATTAN BEACHWEAR INC	TREND OFFSET PRINTING SERVICES, INC



DECKERS OUTDOOR CORP	MANSFIELD PLUMBING PRODUCTS LLC	TREX CO INC
DEERE & COMPANY	MAPLE LEAF BAKERIES INC.	TRIMAS CORP
DEL MONTE CORP	MARC FISHER FOOTWEAR	TRINITY INDUSTRIES, INC.
DELIAS INC	MARC JACOBS INTERNATIONAL LLC	TRINSEO SA
DELL INC	MARCOPOLO IMPORTS	TRIQUINT SEMICONDUCTOR
DELPHI AUTOMOTIVE PLC	MARIAN INC	TROJAN BATTERY CO LLC
DELTA APPAREL INC	MARIANI PACKING CO INC	TRUE RELIGION APPAREL, INC.
DELTA FAUCET CO	MARIE JO	TRUENORTH STEEL INC
DENTSPLY INTERNATL INC	MARK ANDY, INC.	TRULITE INTERMEDIATE HOLDINGS, LLC
DEPOMED INC	MARQUEZ BROTHERS INTERNATIONAL, INC.	TSG HOLDINGS CORP., DBA THE SHERIDAN GROUP, INC.
DERINGER-NEY, INC	MARS INC	TST, INC.
DEROYAL INDUSTRIES, INC.	MARSHALLS	TTM TECHNOLOGIES INC
DESTINATION MATERNITY CORP	MARY KAY INC	TUBEMOGUL, INC.
DESTINATION XL GROUP INC	MASCO CABINETRY LLC	TUESDAY MORNING CORP
DFS GROUP L.P., DBA DFS NORTH AMERICA	MASCO CORP	TULSA WINCH, INC., TWG, TEAM-TWG
DHP DOREL HOME PRODUCTS	MASECA	TUMI HOLDINGS INC
DIAGEO PLC (ADR)	MASIMO CORP	TUPACK VERPACKUNGEN GESELLSCHAFT M.B.H./ MARETO KUNSTSTOFFVERARBEITUNG GMBH
DIALIGHT PLC	MASONITE INTERNATIONAL CORP	TUPPERWARE BRANDS CORP
DIAMOND FOODS INC	MASTER CHEMICAL CORPORATION	TURANO BAKING COMPANY
DICK'S SPORTING GOODS INC	MASTERBRAND CABINETS, INC. (MBCI)	TVI, INC.DBA SAVERS
DIEBOLD INC	MATERION CORP	TVILUM
DILLARD'S INC	MATERNE NORTH AMERICA	TYSON FOODS INC
DIODES INC	MATHIS BROTHERS FURNITURE	U.S. AUTO PARTS NETWORK, INC.
DISPENSING DYNAMICS INTERNATIONAL, SAN JAMAR, INC.	MATTRESS FIRM HOLDING CORP	U.S. CELLULAR
DIXIE GROUP INC	MATTSON TECHNOLOGY INC	U.S. VISION
DIXIE GROUP, INC. (THE)	MAXIM INTEGRATED PRODUCTS INC	UCI-FRAM AUTOBRANDS
DIXON VALVE & COUPLING	MAXWELL TECHNOLOGIES INC	UFP WESTERN DIVISION, INC.
DJ ORTHOPEDICS LLC	MC ASSEMBLY	ULTA SALON COSMETCS & FRAG
DJO FINANCE LLC	MCCORMICK & COMPANY INC	ULTRA CLEAN HOLDINGS INC
DJO GLOBAL	MCCORMICK DISTILLING CO., INC.	ULTRADENT PRODUCTS, INC.
DOLLAR GENERAL	MCGARD LLC	ULTRATECH INC
DOLLAR TREE INC	MCKEE FOODS	UNDER ARMOUR INC
DOMETIC CORP	MCKENNA CARS	UNIFI INC
DOMINANCE APPAREL INC	MCWANE, INC.	UNIFIED BRANDS
DOMINO'S PIZZA INC	MEAD JOHNSON NUTRITION CO	UNIFIRST CORP
DOMTAR CORP	MEADWESTVACO PACKAGING	UNIGEN CORPORATION



	SYSTEMS, LLC	
DONNA KARAN COMPANY LLC	MEASUREMENT SPECIALTIES INC	UNILEVER NV
DONNELLEY (R R) & SONS CO	MEDIMMUNE	UNITED NATURAL FOODS INC
DOREL INDUSTRIES INC	MEDLINE INDUSTRIES	UNITED STATES DISTILLED PRODUCTS
DORMAN PRODUCTS INC	MEIJER INC	UNITED STATES GYPSUM COMPANY
DOT HILL SYSTEMS CORP	MELITTA USA, INC	UNITED TECHNOLOGIES CORP
DOUGLAS LABORATORIES	MENARD INC	UNIVERSAL ELECTRONICS INC
DOW AGROSCIENCES LLC	MENS WEARHOUSE INC	UNIVERSAL FOREST PRODS INC
DOW CHEMICAL CO	MENTHOLATUM COMPANY	UNIVERSAL INSTRUMENTS CORP
DOW CORNING CORP	MERCEDES-BENZ OF ESCONDIDO	URBAN OUTFITTERS INC
DR PEPPER SNAPPLE GROUP INC	MERCK & CO	US OIL & REFINING CO
DRAEGER SAFETY, INC.	MERCURY MARINE	USANA HEALTH SCIENCES, INC
DRAPER, INC., DBA DRAPER SHADE AND SCREEN COMPANY INC.	MERCURY SYSTEMS INC	USG CORP
DRESS BARN INC	MERILLAT	USS-POSCO INDUSTRIES
DREXEL CHEMICAL CO	MERISANT US INC	VALEANT PHARMACEUTICALS INTERNATIONAL
DRISCOLL STRAWBERRY ASSOCIATES INC	MERIT MEDICAL SYSTEMS INC	VALERO ENERGY CORP
DRIVETIME AUTOMOTIVE GROUP INC	MERITOR INC	VALIN CORP
DRUG PLASTICS AND GLASS CO., INC.	METAL EXCHANGE CORP	VALLARTA SUPERMARKETS INC
DRUGSTORE.COM INC	METHODE ELECTRONICS INC	VALLEY PACIFIC PETROLEUM SERVICES INC
DS SERVICES OF AMERICA INC	METTLER-TOLEDO INTL INC	VALSPAR CORP
DST SYSTEMS INC	MEYER SOUND LABORATORIES, INCORPORATED	VAN DE VELDE NV
DSW INC	MGC PURE CHEMICALS AMERICA, INC.	VAN'S GIFTS INC
DUNKIN' BRANDS GROUP INC	MI PUEBLO FOOD CENTER	VANS, INC.
DUNKIN' DONUTS	MI-T-M CORPORATION	VARIAN MEDICAL SYSTEMS INC
DUNLOP MOTORCYCLE TIRES	MIAS FASHION MANUFACTURING COMPANY INC	VASCULAR SOLUTIONS INC
DURO-LAST ROOFING INC	MICHAEL KORS HOLDINGS LTD	VECTOR GROUP LTD.
DUTCH LLC	MICHAELS COS INC	VECTOR TOBACCO INC.
E. & J. GALLO WINERY	MICHELIN NORTH AMERICA, INC.	VELCRO INDUSTRIES B.V.
E. I. DU PONT DE NEMOURS AND COMPANY	MICHELMAN	VENTANA MEDICAL SYSTEMS INC
E.D.SMITH FOODS LTD	MICREL INC	VENTURA COASTAL
EASTERN CO	MICROCHIP TECHNOLOGY INC	VENTURA FOODS LLC
EASTMAN CHEMICAL CO	MICRON TECHNOLOGY INC	VERA BRADLEY INC
EASTMAN KODAK CO	MIDAS INTERNATIONAL CORP	VERSO CORP
EASY COMFORTS	MILBANK MANUFACTURING CO	VERSONA



EAT SMART	MILES KIMBALL	VF CORP
EATON CORP PLC	MILESTONE AV TECHNOLOGIES LLC	VIASAT INC
ECBC INC	MILGARD MANUFACTURING INC	VIASYSTEMS NORTH AMERICA, INC.
ECHO, DBA E.O.P.E., INC.	MILLER (HERMAN) INC	VIAVI SOLUTIONS INC.
ECO-BAT TECHNOLOGIES LTD	MINERALS TECHNOLOGIES INC	VICOR CORP
ECOLAB INC	MINI OF CONCORD	VIKING RANGE LLC
ECONOLITE GROUP INC	MISSION FOODSERVICE	VINCE HOLDING CORP
EDDIE BAUER LLC	MITSUBISHI CEMENT CORP	VINEYARD VINES, LLC
EDGEWELL PERSONAL CARE CO	MITSUBISHI MOTORS	VINTNERS DISTRIBUTORS
EDUCATIONAL PRODUCTS INC	MITSUWA MARKETPLACE	VIRCO MFG. CORPORATION
EDWARDS LIFESCIENCES CORP	MKS INSTRUMENTS INC	VISCOFAN SA
EDWARDS LIFESCIENCES CORPORATION	MODINE MANUFACTURING CO	VISHAY INTERTECHNOLOGY INC
EILEEN FISHER INC	MOEN INCORPORATED	VISKASE COMPANIES, INC.
EISAI CO LTD	MOHAWK INDUSTRIES INC	VISTA OUTDOOR INC
EJ GROUP INC	MOLECULAR DEVICES CORP	VITA-MIX CORPORATION
ELECTRONIC THEATRE CONTROLS INC	MOLEX INC	VITAMIN SHOPPE INC
ELECTRONIC THEATRE CONTROLS, INC	MOMENTIVE PERFORMANCE MATLS	VITERRA INC
ELEMENTIS GLOBAL LLC, ELEMENTIS US HOLDINGS INC. & SUBSIDIARIES	MONDELEZ INTERNATIONAL, INC. / MONDELEZ GLOBAL LLC	VIVUS, INC.
ELITE SPICE	MONTRAIL	VMWARE INC
ELKAY MANUFACTURING COMPANY	MOOG INC	VOLCANO CORPORATION
ELKAY PLASTICS	MOR FURNITURE FOR LESS INC	VOLCOM, INC.
ELMER'S PRODUCTS INC	MOREY'S SEAFOOD INTERNATIONAL LLC	VÖKL
EMACHINES INC	MORNING STAR PACKING CO (THE)	VOLKSWAGEN AG
EMC CORP/MA	MOTOR CITY	VOLKSWAGEN OF KEARNY MESA
EMCORE CORP	MOTOR CITY BUICK GMC	VOLTERRA SEMICONDUCTOR CORP.
EMD MILLIPORE CORP	MOTOROLA SOLUTIONS INC	VOMELA COMPANIES (THE)
EMD PERFORMANCE MATERIALS CORP	MOTTO WINES	VONS COMPANIES INC (THE)
EMERALD PERFORMANCE MATERIALS	MOUNT VERNON MILLS INC	VTECH ELECTRONICS NORTH AMERICA LLC
EMERSON ELECTRIC	MOUNTAIN HARDWEAR	VTECH HOLDINGS LTD
EMPIRE TODAY, LLC (AND EMPIRE CARPETS CALIFORNIA LIMITED PARTNERSHIP)	MTS SYSTEMS CORP	W. R. MEADOWS INC
ENCORE WIRE CORP	MTU ONSITE ENERGY SYSTEMS GMBH	W.M. BARR
ENERGIZER HOLDINGS INC	MUELLER INDUSTRIES	W.S. DARLEY & CO.
ENFAMIL	MULBERRY GROUP PLC	WABASH NATIONAL CORP
ENI SPA	MULE-HIDE PRODUCTS CO INC	WABTEC CORP



ENPHASE ENERGY INC	MULLINIX PACKAGES INC	WAHL CLIPPER CORPORATION
ENPRO INDUSTRIES INC	MULTI PLASTICS, INC.	WAL-MART STORES INC
ENTEGRIS INC	MULTI-FINELINE ELECTRONIX INC	WALDO'S
ENTERPRISE PRODUCTS PARTNERS LP	MUNDI WESTPORT GROUP	WALGREEN CO
ENTHERA VALLEY	MURATA MANUFACTURING	WALNUT CREEK CHRYSLER JEEP DODGE RAM
ENVIRONMENTAL SOLUTIONS GROUP	MURPHY USA INC	WALT DISNEY COMPANY (THE)
EPC INDUSTRIES LIMITED	MUSCLE MILK	WALTER DRAKE
ERGON INC	MUSCO FAMILY OLIVE COMPANY	WARN INDUSTRIES, INC.
ESCALADE INC	MUSICIAN'S FRIEND INC	WARNER ELECTRIC LLC
ESCO TECHNOLOGIES INC	NAKASH ENTERPRISES LLC	WASA NORTH AMERICA LLC
ESILICON CORP	NALCO CHAMPION	WASTEQUIP MANUFACTURING COMPANY, LLC
ESSENTIA A/S	NASHVILLE WIRE PRODUCTS	WATERFURNACE INTERNATIONAL, INC.
ESTEE LAUDER COMPANIES INC	NASSCO	WATKINS MANUFACTURING
ESTERLINE TECHNOLOGIES CORP	NATIONAL DIVERSIFIED SALES, INC.	WATTS WATER TECHNOLOGIES INC
ETHAN ALLEN INTERIORS INC	NATIONAL INSTRUMENTS CORP	WAUSAU PAPER CORP
ETRO SPA	NATIONAL OILWELL VARCO INC	WC BRADLEY CO
ETUDE WINES	NATIONAL PRESTO INDUSTRIES, INC., 006196174	WD 40 CO
EUROMARKET DESIGNS, INC. D/B/A CRATE&BARREL AND CB2	NATIONAL RAILWAY EQUIPMENT CO.	WEATHER SHIELD MFG INC
EVANS ADHESIVE CORP LTD	NATIONAL SEMICONDUCTOR CORP	WEI-CHUAN U.S.A., INC
EVAPCO, INC.	NATIONAL VISION INC	WELD-ON ADHESIVES INC
EVERETT CHARLES TECHNOLOGIES, LLC	NATURAL SELECTION FOODS LLC	WELLPET
EVERRIS NA INC.	NATURALLY FRESH	WEST MARINE INC
EVONIK	NAUTICA	WEST PHARMACEUTICAL SERVICES, INC.
EVOQUA WATER TECHNOLOGIES LLC	NAVISTAR INTERNATIONAL CORP	WESTERN DIGITAL CORP
EXAR CORP	NBTY INC	WESTERN REFINING INC
EXCELLIGENCE LEARNING CORP., DBA DISCOUNT SCHOOL SUPPLY	NCH CORP	WESTERN STONE & METAL CORPORATION D.B.A. SHANE CO.
EXELIS INC	NEENAH PAPER INC	WESTLAKE CHEMICAL CORP
EXEMPLIS LLC, DBA SITONIT SEATING, SITONIT, IDEON	NEIMAN MARCUS GROUP INC	WESTROCK CO
EXPOSURES	NEOPHOTONICS CORP	WET SEAL INC
EXPRESS INC	NEOPHOTONICS CORPORATION	WEYCO RETAIL CORP.
EXTRON ELECTRONICS	NESTLE PURINA PETCARE COMPANY	WEYERHAEUSER CO
F.Y.E.	NESTLE SA/AG	WHALEN FURNITURE MANUFACTURING INC
FAIRCHILD SEMICONDUCTOR INTERNATIONAL INC	NESTLÉ WATERS NORTH AMERICA	WHIRLPOOL CORP



FARIBAULT FOODS INC	NETAFIM IRRIGATION INC.	WHITE HOUSE BLACK MARKET
FARO TECHNOLOGIES, INC. D/B/A FLORIDA FARO TECHNOLOGIES, INC.	NETAPP INC	WHITEWAVE FOODS CO
FARWEST STEEL CORP	NETGEAR INC	WHOLE FOODS MARKET INC
FAST RETAILING	NETSCOUT SYSTEMS INC	WIKA HOLDING, LP
FEDERAL SIGNAL CORP	NEW BALANCE ATHLETICS INC	WILDEN PUMP & ENGINEERING LLC
FEEDDEALER.COM	NEW CENTURY BMW	WILLIAM L. BONNELL COMPANY INC
FEI CO	NEW ERA	WILLIAMS SONOMA INC
FENDER MUSICAL INSTRUMENTS CORP	NEW HAMPSHIRE BALL BEARINGS INC	WILLIAMSON-DICKIE HOLDING COMPANY
FENDI	NEW WORLD PASTA COMPANY	WILSON SPORTING GOODS CO
FERRO CORP	NEW YORK & CO INC	WILSON TOOL INTERNATIONAL
FERTILIZER COMPANY OF ARIZONA, INC.	NEWEGG INC	WINCO FOODS
FIAT CHRYSLER AUTOMOBILES NV	NEWELL BRANDS	WINDSOR INC
FIBERGRATE COMPOSITE STRUCTURES INC	NEWELL RUBBERMAID INC	WINE GROUP LLC (THE)
FINELITE, INC.	NEWLY WEDS FOODS, INC.	WINGFOOT COMMERCIAL TIRES SYSTEMS, LLC
FINGERHUT	NEWMANS OWN INC	WINPAK LTD
FINISH LINE INC	NEWMARKET CORP	WIRELESS ADVOCATES LLC
FIRMENICH SA	NEWPORT CORP	WITTCO FOODSERVICE EQUIPMENT
FIRST CHOICE COFFEE SERVICES	NIAGARA BOTTLING LLC	WL GORE & ASSOCIATES
FIRST SOLAR INC	NIBCO INC.	WONDERFUL COMPANY LLC (THE)
FISHER BARTON	NIKE INC	WORLD OF JEANS & TOPS
FIVE GUYS ENTERPRISES LLC	NINE WEST	WORTHINGTON INDUSTRIES
FLEXCON	NISSIN FOODS	X-ACTO
FLEXTRONICS INTERNATIONAL LTD	NORBORD INC	XCERRA CORP
FLINT GROUP INCORPORATED	NORCAL KENWORTH	XERIUM TECHNOLOGIES INC
FLINT HILLS RESOURCES, LP	NORDIC NATURALS, INC.	XEROX CORP
FLIR SYSTEMS INC	NORDSON CORP	XILINX INC
FLOOR & DECOR HLDGS -REDH	NORDSTROM INC	XTRA OIL CO
FLOWERVE CORP	NORPAC FOODS INC	XYRATEX LTD
FLYERS ENERGY LLC	NORTEK INC	YANKEE CANDLE COMPANY INC (THE)
FMC CORP	NORTH AMERICAN STAINLESS	YOKOHAMA RUBBER
FOLLETT CORP	NORTH FACE (THE)	YOUNG LIVING ESSENTIAL OILS
FOOD 4 LESS SUPERMARKETS INC	NORTHERN TIER ENERGY LP	YOUNGER MFG. CO. DBA YOUNGER OPTICS
FOOD PANTRY, LTD., DB IN CALIFORNIA AS LAMONTS, ACCENTS, AND THE PALACE COLLECTION	NORTHGATE GONZÁLEZ MARKETS	Z GALLERIE INC



FOOT LOCKER INC	NORTHROP GRUMMAN CORP	ZAGG INC
FOOTWEAR UNLIMITED, INC.	NORTHWEST PIPE COMPANY	ZALE JEWELERS
FORD METER BOX COMPANY INC	NOVATEL WIRELESS INC	ZEBRA TECHNOLOGIES CP
FORD MOTOR	NOVO NORDISK A/S	ZELTIQ AESTHETICS, INC.
FOREST RIVER INC	NUCOR CORP	ZENITH CUTTER
FOREVER 21	NUSIL TECHNOLOGY LLC	ZEON CHEMICALS L.P.
FORMFACTOR, INC.	NUTRACEUTICAL INTL CORP	ZEP INC
FORT DEARBORN COMPANY	NUTRAMAX LABORATORIES INC	ZIMMER BIOMET HOLDINGS INC
FORT WAYNE METALS RESEARCH PRODUCTS CORP	NUVASIVE INC	ZOELLER PUMP COMPANY
FORTINET INC	NXP SEMICONDUCTORS NV	ZORAN CORP
FORTUNE BRANDS HOME & SECURITY LLC	NXSTAGE MEDICAL INC	ZULILY INC
FOSSIL GROUP INC	O. C. TANNER CO	ZUMIEZ INC
FOSTER FARMS	O'REILLY AUTO ENTERPRISES (FORMERLY CSK AUTO, INC.) DBA O'REILLY AUTO PARTS	ZZI HOLDINGS INC.
FOX FACTORY INC	O'SULLIVAN FILMS INC	

Appendix F: Potentially Eligible Companies

The following table lists all 1,375 companies that were deemed “potentially eligible companies” – i.e. potentially subject to the law – for reporting year 2016.

101 PIPE & CASING INC	FLUID GAUGE CO INC	PAYLESS HOLDINGS
1-800-FLOWERS.COM	FLUIDIGM CORPORATION	PBF ENERGY INC
3DROBOTICS	FLUIDMASTER INC	PC CONNECTION INC
3PAR INC.	FMC TECHNOLOGIES INC	PC SPECIALISTS INC
A & A READY MIXED CONCRETE INC	FOCUS INDUSTRIES INC	PCM, INC.
A & B HONGDA GROUP INC	FOGO DE CHAO INC	PCTEL INC
A. H. BELO CORP	FOMENTO ECONOMICO MEXICANO	PDF SOLUTIONS INC
A10 NETWORKS, INC.	FORUM ENERGY TECH INC	PDL BIOPHARMA INC
AAON INC	FOXHOLLOW TECHNOLOGIES, INC.	PENSKE AUTOMOTIVE GROUP INC
AB SCIEX LLC	FREDS INC	PENTAGON TECHNOLOGIES GROUP INC
ABBOTT MEDICAL OPTICS INC.	FREIGHTCAR AMERICA INC	PENUMBRA, INC.
ABBYSON LIVING CORP	FRESNO TRUCK CENTER	PERFORMANCE FOOD GROUP
ABCANA INDUSTRIES INC	FREUDENBERG & CO. KG	PERFORMANCE SPORTS GROUP LTD
ABIOMED INC	FRIEDMAN INDUSTRIES INC	PERFUMANIA HOLDINGS INC
ABRAXIS BIOSCIENCE, INC.	FTD COMPANIES INC	PERNIX THERAPEUTICS HOLDINGS
ACACIA RESEARCH CORPORATION	FUEL SYSTEMS SOLUTIONS INC	PETMED EXPRESS INC
ACCELRYIS, INC.	FUEL TECH INC	PETROCHINA CO LTD
ACCURAY INC	FUJI HEAVY INDUSTRIES LTD	PETRO-DIAMOND TERMINAL CO
ACCURIDE CORP	FUTUREFUEL CORP	PETROLEO BRASILEIRO SA- PETR



ACERINOX SA	GAIAM INC	PGT INC
ACI INTERNATIONAL	GANAHL LUMBER CO	PHARMACYCLICS INC
ACME FURNITURE INDUSTRY INC	GANNETT CO INC	PHILADELPHIA ENG SLTNS -REDH
ACME UNITED CORP	GARRATT CALLAHAN CO	PHILIP MORRIS INTERNATIONAL
ACORDA THERAPEUTICS INC	GATEWAY INC	PHOTOMEDEX INC
ACTAGRO LLC	GAWFCO ENTERPRISE	PHOTRONICS INC
ACTEL CORPORATION	GAZPROM PJSC	PILGRIM'S PRIDE CORP
ACTIVE INTEREST MEDIA INC	GC MICRO CORP	PINKERTON TOBACCO CO. LP
ACTIVE NETWORK, INC., (THE)	GEARY PACIFIC SUPPLY	PINNACLE FOODS INC
ACTIVISION BLIZZARD, INC.	GEM SERVICES USA INC	PINNACLE PETROLEUM INC
ACTUANT CORP	GENENCOR INTERNATIONAL INC	PINNACLE SYSTEMS INC
ACTUATE CORP	GENERAL FINANCE CORPORATION	PIONEER POS SOLUTIONS INC
ACUITY BRANDS INC	GENERAL PLUMBING SUPPLY CO INC	PIONEER SPEAKERS INC
ACUSON CORPORATION	GENERAL PROCUREMENT INC	PIPEDREAM PRODUCTS INC
ADOLPH GASSER INC	GENESIS HEALTHCARE	PITCO FOODS
ADTRAN INC	GENESIS MICROCHIP INC.	PITE DUNCAN LLP
ADVANCE AUTO PARTS INC	GENOMIC HEALTH INC	PLANAR SYSTEMS INC
ADVANCED DRAINAGE SYSTEMS	GEN-PROBE INCORPORATED	PLASTIKON INDUSTRIES INC
ADVANCED ENERGY INDS INC	GENTHERM INC	PLATFORM SPECIALTY PRODUCTS
AEGERION PHARMACEUTICALS INC	GEO M MARTIN CO	PLX TECHNOLOGY INC
AEMETIS INC	GEOSPACE TECHNOLOGIES CORP	PLY GEM HOLDINGS INC
AERA ENERGY LLC	GERDAU SA	PMC SIERRA INC
AERO ELECTRIC CONNECTOR INC	GIBRALTAR INDUSTRIES INC	PMFG INC
AEROHIVE NETWORKS, INC.	GLACIER WATER SERVICES INC	POLARIS INDUSTRIES INC
AFFYMETRIX INC	GLAZER'S	POOL WATER PRODUCTS INC
AGILE SOFTWARE CORP	GLEASON CORP	PORTALPLAYER, INC.
AGILE SOURCING PARTNERS INC	GLOBE SPECIALTY METALS INC	PORTEOUS FASTENER CO
AIR & WATER INC	GLOBUS MEDICAL INC	POSCO
AIRPORT APPLIANCE INC	GNC HOLDINGS INC	POTBELLY CORP
AKORN INC	GOLDEN ENTERPRISES	POTENTIAL DESIGN INC
AKZO NOBEL NV	GOLDEN LIVING	POTLATCH CORP
AL GILBERT CO INC	GOLDEN STATE FOODS	POWELL INDUSTRIES INC
ALACER CORP	GOLDEN STATE LUBRICANTS WORKS LLC	POWER ONE INC
ALARIS MEDICAL SYSTEMS, INC.	GOLUB	POWER SOLUTIONS INTL INC
ALBANY MOLECULAR RESH INC	GORDMANS STORES INC	POWERSTRIDE BATTERY CO INC
ALCATEL-LUCENT	GORDON FOOD SERVICE	POWERWAVE TECHNOLOGIES INCORPORATED
ALCOA INC	GRACE (W R) & CO	PREMIER DISPLAYS & EXHIBITS INC
ALEX LEE	GRAHAM CORP	PREMIER NUTRITION INC
ALEXION PHARMACEUTICALS INC	GRANITE CITY FOOD & BREWERY	PRICESMART INC
ALIGN AEROSPACE HOLDINGS INC	GRANITE FALLS ENERGY LLC	PRIME MEDICAL SERVICES INC
ALLEN EDMONDS	GRANITE ROCK CO	PRIMO WATER CORP
ALLIANCE ONE INTERNATIONAL	GREAT ATLANTIC & PACIFIC TEA	PRO MACH



ALLIED MOTION TECHNOLOGIES	GREAT LAKES CHEESE	PRODUCE INTERNATIONAL
ALLIED REFRIGERATION INC	GREENWAY HEALTH, LLC	PRODUCERS DAIRY FOODS INC
ALLISON TRANSMISSION HLDGS	GRIFFON CORP	PROJECTOR SUPERCENTER
ALON USA ENERGY INC	GRIMMWAY ENTERPRISES INC	PROTEUS DIGITAL HEALTH INC
ALON USA PARTNERS LP	GROCERS SUPPLY	PROTEUS INDUSTRIES INC
ALPHA AND OMEGA SEMICONDUCTR	GRUMA CORP	PROTO LABS INC
AL-SAL OIL CO INC	GSE HOLDING INC	PROVIDE COMMERCE, INC.
ALTIRIS, INC.	GT ADVANCED TECHNOLOGIES INC	PUBLIX SUPER MARKETS INC
ALUMINUM CORP CHINA LTD	GUESS INC	PUBMATIC
ALZA CORP	GUIDANCE SOFTWARE, INC	PURCELL INTERNATIONAL INC
AMAG PHARMACEUTICALS INC	GUIDEWIRE SOFTWARE, INC.	PURCELL-MURRAY CO INC
AMAG TECHNOLOGY INC	GULF ISLAND FABRICATION INC	PURE STORAGE INC -REDH
A-MARK PRECIOUS METALS	HABIT RESTAURANTS INC (THE)	PURE STORAGE, INC.
AMAX GLOBAL SERVICES INC	HAEMONETICS CORP	QORVO INC
AMBARELLA INC	HALOZYME THERAPEUTICS, INC.	QRS CORP
AMBEV SA	HALREC INC	QUAD/GRAPHICS INC
AMCOR LTD	HAMPTON CREEK FOODS	QUAKER CHEMICAL CORP
AMERICAN AXLE & MFG HOLDINGS	HANDY & HARMAN LTD	QUALITY KING DISTRIBUTORS
AMERICAN ELECTRONIC RESOURCE	HANNAM CHAIN USA INC	QUALITY SYSTEMS INC
AMERICAN PAPER & PLASTICS INC	HARBOR RAIL SERVICES OF CALIFORNIA INC	QUANTUM CORPORATION
AMERICAN RAILCAR INDS INC	HARSCO CORP	R & F PRODUCTS INC
AMERICAN TEX-CHEM CORP	HARVARD BIOSCIENCE INC	RADISYS CORP
AMERICAN VANGUARD CORP	HASBRO INC	RAMBUS INC
AMERICAN WOODMARK CORP	HASSAN & SONS INC	RAMOS OIL CO INC
AMERICA'S CAR-MART INC	HAVERTY FURNITURE	RANK GROUP LTD
AMERIGAS PARTNERS -LP	HAWTHORNE MACHINERY CO	RAVEN INDUSTRIES INC
AMFIL TECHNOLOGIES INC.	HAYNES INTERNATIONAL INC	RAYONIER ADVANCED MATERIALS
AMPCO-PITTSBURGH CORP	HC2 HOLDINGS INC	RBC BEARINGS INC
AMPHENOL CORP	HCR MANORCARE	RCI HOSPITALITY HLDGS INC
AMPLIFY SNACK BRANDS	HE BUTT GROCERY	READY PAC FOODS INC
AMS FULFILLMENT INC	HEADWATERS INC	REAL GOODS SOLAR INC
AMWAY	HEARTWARE INTERNATIONAL INC	REALD INC
AMYLIN PHARMACEUTICALS INC	HEICO CORP	RED CHAMBER CO
ANACAPA MICRO PRODUCTS INC	HEIDELBERGCEMENT GROUP	RED ROBIN GOURMET BURGERS
ANADIGICS INC	HEINEKEN NV	RED TRAIL ENERGY LLC
ANALOGIC CORP	HELEN OF TROY LTD	REDENVELOPE, INC.
ANDERSON AUDIO VISUAL INC	HENRY WINE GROUP	REDWOOD OIL CO INC
ANDERSONS	HERBALIFE INTERNATIONAL INC	REGENCY ENTERPRISES INC
ANDERSONS SIERRA PIPE CO	HERON LAKE BIOENERGY LLC	RELIANCE STEEL & ALUMINUM CO
ANGIODYNAMICS INC	HESS CORP	REMEDY CORP
ANIKA THERAPEUTICS INC	HEXCEL CORP	REMY INTERNATIONAL INC
ANNAS LINEN CO INC	HHGREGG INC	RENAISSANCE FOOD GROUP



APOGEE ENTERPRISES INC	HI TEMP INSULATION INC	RENEWABLE ENERGY GROUP INC
APPLIANCE RECYCLING CTR AMER	HIKAM AMERICA INC	REPSOL SA
APPLIED MEDICAL RESOURCES CORP	HNC SOFTWARE INC	REPUBLIC NATIONAL DISTRIBUTING COMPANY
APPLIED OPTOELECTRONICS INC	HOEHN MOTORS INC	REX AMERICAN RESOURCES CORP
APPLIED SIGNAL TECHNOLOGY INC	HOLLIDAY ROCK CO INC	REYES HOLDINGS
APPLIED TECHNOLOGIES ASSOCIATES INC	HOLLYFRONTIER CORP	REYNOLDS AMERICAN INC
APPLIED VOICE & SPEECH TECHNOLOGIES	HOLOGIC INC	RF MACDONALD CO
APTARGROUP INC	HONEYBEE FOODS CORP	RGM PRODUCTS INC
AQUA-FLO SUPPLY	HORIBA INSTRUMENTS	RHINO LININGS CORP
ARAMARK	HORIZON FOOD GROUP INC	RICHARDS CHEVROLET-PONTIAC-BUICK-OLDSMOB
ARCTIC CAT INC	HORSEHEAD HOLDING CORP	RICHMOND WHOLESALE MEAT CO
ARDEN GROUP INC	HORTONWORKS, INC.	RICOH CO LTD
ARIAD PHARMACEUTICALS INC	HOT TOPIC INC	RINGCENTRAL, INC.
ARK RESTAURANTS CORP	HOUCHENS INDUSTRIES	RIOT GAMES INC
ARMCO METALS HOLDINGS INC	HOUGHTON MIFFLIN HARCOURT CO	RITE-WAY MEAT PACKERS INC
ARMORCAST PRODUCTS CO INC	HOZZ INC	RITZ & WOLF CAMERA & IMAGE
ARMORED AUTOGROUP INC	HOYA CORP	RIVER CITY BUILDING SUPPLY INC
AROTECH CORP	HP HOOD	RIVERBED TECHNOLOGY, INC.
ART.COM, INC. (DBA ART.COM)	HRG GROUP INC	RIVIANA FOODS INC.
ARUBA NETWORKS, INC.	HSN INC	ROBB ROSS FOODS INC
ASA COMPUTERS INC	HT HACKNEY	ROBERT V JENSEN INC
ASBURY AUTOMOTIVE GROUP INC	HUB CONSTRUCTION SPECIALTIES INC	ROCHE HOLDING AG
ASC PROCESS SYSTEMS INC	HUNTWAY REFINING CO	ROCKY BRANDS INC
ASCENA RETAIL GROUP INC	HURCO COMPANIES INC	ROFIN SINAR TECHNOLOGIES INC
ASHWORTH INC	HUTCHINSON TECHNOLOGY INC	ROPER TECHNOLOGIES INC
ASI CORP	HYDRAULICS INTERNATIONAL INC	ROSEN'S DIVERSIFIED
ASPECT COMMUNICATIONS CORP	HY-VEE	ROUNDY'S INC
ASPEN AEROGELS INC	IASIS HEALTHCARE	RPM INTERNATIONAL INC
ASSOCIATED BRITISH FOODS PLC	ICC INDUSTRIES	RS HUGHES CO INC
ASSOCIATED MATERIALS LLC	IEC ELECTRONICS CORP	RUBENSTEIN SUPPLY CO
ASTRONICS CORP	IGNITE RESTAURANT GROUP INC	RUBY TUESDAY INC
ATHEROS COMMUNICATIONS, INC.	II-VI INC	RUCKUS WIRELESS, INC.
ATLAS COPCO AB	IMPERIAL SPRINKLER SUPPLY INC	RUSSELL CELLULAR
ATRICURE INC	IMPERIAL TOBACCO GROUP PLC	RUTHS HOSPITALITY GROUP INC
ATRION CORP	IMPERVA INC	RYAN HERCO FLOW SOLUTIONS
AU OPTRONICS CORP	INCYTE CORP	RYLAND GROUP INC
AUDIENCE, INC.	INDUSTRIAL CONTAINER SERVICES LLC	S & S SUPPLIES & SOLUTIONS
AUTO-CHLOR SYSTEM OF WASHINGTON INC	INDUSTRIAL METAL SUPPLY CO	SABA SOFTWARE INC
AUTONATION INC	INDUSTRIAL VALCO INC	SAGENT PHARMACEUTICALS INC
AV THOMAS PRODUCE	INFINITY PHARMACEUTICALS INC	SAINT LAURENT



AVANEX CORP	INFORMATICA CORP	SAN DIEGO FAMILY HOUSING LLC
AVID TECHNOLOGY INC	INGLES MARKETS INC -CL A	SAN JOAQUIN REFINING CO INC
AZZ INC	INGRAM MICRO INC	SAN MIGUEL PRODUCE INC
B & B SURPLUS INC	INLAND EMPIRE FOODS INC	SAND DOLLAR HOLDINGS INC
BABCOCK & WILCOX ENTERPRISES	INNOSPEC INC	SANDERSON FARMS INC
BAKERSFIELD PIPE & SUPPLY INC	INOGEN, INC.	SANFILIPPO JOHN B&SON
BALLANTYNE STRONG INC	INSTEEL INDUSTRIES	SANMAR SUPPLY CO
BARNES & NOBLE EDUCATION INC	INSYS THERAPEUTICS INC	SANTA CRUZ BICYCLES
BARRA INC	INTEGRA LIFESCIENCES HLDGS	SANTA CRUZ NUTRITIONALS
BASSETT FURNITURE INDS	INTEGRATED DRILLING EQPT HLD	SANTARUS, INC.
BATCHMASTER SOFTWARE INC	INTER PARFUMS INC	SATCO INC
BEI TECHNOLOGIES INC	INTERFACE INC	SC FUELS INC
BEL FUSE INC	INTERNATIONAL ALUMINUM CORPORATION	SCHMID THERMAL SYSTEMS INC
BELLE INT	INTERNATIONAL TEXTLE GRP INC	SCHNUCK MARKETS
BEN E KEITH	INTERNATIONAL WIRE GRP HLDGS	SCHOLASTIC CORP
BERBERIAN ENTERPRISES INC	INTERSTATE PLASTICS	SCHOOL SPECIALTY INC
BERTOLINI CORP	INTERTECH GROUP	SCHWEITZER-MAUDUIT INTL INC
BEST DEAL FOOD CO INC	INTERVIDEO, INC.	SCIENTIFIC GAMES CORP
BEST EXPRESS FOODS INC	INTERWOVEN INC	SCIOS INC
BEST FORMULATIONS	INTEX RECREATION CORP	SCOLAR
BEVERLY FABRICS INC	INTRALASE CORP.	SCRAP METAL SERVICES
BEYOND COM CORP	INTUIT INC	SDL INC
BIG ASS FANS	INVENSENSE, INC.	SEALED AIR CORP
BIGLARI HOLDINGS INC	INVENTURE FOODS INC	SEASPIKE HOLDINGS CORPORATION
BIOGEN INC	INVISION TECHNOLOGIES, INC.	SEMINIS INC
BIONESS INC	IOMEGA CORP	SEQUENOM INC
BIONOVA HOLDING CORPORATION	ION GEOPHYSICAL CORP	SERENA SOFTWARE INC
BIOSCRIP INC	IONIS PHARMACEUTICALS, INC.	SERVICE ROCK PRODUCTS CORP
BIOSITE INCORPORATED	IPC USA INC	SERVICES GROUP OF AMERICA
BIO-TECHNE CORP	IRIS INTERNATIONAL, INC.	SHAKE SHACK INC
BI-RITE FOODSERVICE DISTRIBUTORS	ISIS PHARMACEUTICALS INC	SHAKLEE CORP
BIRKENSTOCK USA LP	ISTA PHARMACEUTICALS INC	SHAMROCK FOODS
BJ'S WHOLESALE CLUB INC	IXYS CORP	SHARP CORP
BJ'S RESTAURANTS INC	J & J SNACK FOODS CORP	SHASTA PRODUCE
BLOOM ENERGY CORP	J SOSNICK & SON INC	SHASTA-SISKIYOU TRANSPORT
BLOOMIN' BRANDS INC	J. ALEXANDER'S HLDGS -REDH	SHENZHOU INT
BLOUNT INTL INC	JACK ENGLE & CO	SHFL ENTERTAINMENT
BLUE NILE INC	JACK IN THE BOX INC	SHI INTERNATIONAL
BLUEARC CORP	JACMAR CO INC	SHIEKH LLC
BLYTH INC	JACO OIL CO	SHIHLIN ELECTRIC USA
BMW	JACOB STERN & SONS INC	SHILOH INDUSTRIES INC
BOB EVANS FARMS	JAMBA INC	SHOE CARNIVAL INC



BOBRICK WASHROOM EQUIPMENT INC	JAMIESON-HILL A GENERAL PARTNERSHIP	SHOE PALACE
BODY CENTRAL CORP	JANUS INTERNATIONAL GROUP	SHOPKO STORES
BOE TECHNOLOGY	JBS	SHOPNGO INC
BOJANGLES' INC	JD.COM INC -ADR	SHORETEL, INC.
BOMBARDIER INC	JENSEN MEAT CO INC	SHULTZ STEEL CO
BONFIGLIOLI USA	JG BOSWELL CO	SIERRA PACIFIC TURF SUPPLY INC
BOOKS INC	JIM HICKS & CO INC	SIFCO INDUSTRIES
BOOKS-A-MILLION INC	JIMS SUPPLY CO INC	SIGMA-ALDRICH CORP
BOOT BARN HOLDINGS INC	JIVE SOFTWARE, INC.	SIGNAL HILL PETROLEUM INC
BORGWARNER INC	J-M MANUFACTURING CO INC	SIGNATURE SYSTEMS GROUP
BOSKOVICH FARMS INC	JMC STEEL	SILGAN HOLDINGS INC
BOX, INC.	JOE'S JEANS INC	SILICON IMAGE INC
BR PRINTERS INC	JORDANOS INC	SILICON STORAGE TECHNOLOGY INC
BRADSHAW INTERNATIONAL INC	JACLYN, INC.	SILICON VALLEY MICROELECTRONICS INC
BRADY CORP	JOURNAL MEDIA GROUP INC	SILICONIX INC
BRAGG INVEST CO	JOY GLOBAL INC	SIMPSON INVESTMENT COMPANY INC
BRASKEM SA	JUST FABULOUS INC	SIMS WELDING SUPPLY CO INC
BRAVO BRIO RESTAURANT GP INC	K2 INC.	SINOPEC SHANGHAI PETROCHEM
BREITBURN ENERGY PARTNERS L.P.	KADANT INC	SIRONA DENTAL SYSTEMS INC
BRF SA	KARL STORZ IMAGING INC	SK HYNIX
BRIGHT MARKET LLC	KAWAHARA NURSERY INC	SKYLINE CORP
BRINKER INTL INC	KB HOME	SL INDUSTRIES INC
BRITISH AMER TOBACCO PLC	KELLEHER CORP	SMARDAN-HATCHER CO
BROADWIND ENERGY INC	KEMET CORP	SMART MODULAR TECHNOLOGIES (WWH), INC.
BROOKSHIRE GROCERY	KENNAMETAL INC	SMILE BUSINESS PRODUCTS INC
BROWN-FORMAN BFB	KENNERLEY SPRATLING INC	SMITH & WESSON HOLDING CORP
BRS MEDIA INC	KEWAUNEE SCIENTIFIC CORP	SMURFIT STONE CONTAINER
BRUKER CORP	KEY TRONIC CORP	SNAPAV
BUFFINGTON & ASSOCIATES INC	KEYENCE	SOCIAL STUDIES SCHOOL SERVICE
BUILDERS FIRSTSOURCE	KEYES MOTORS INC	SODEXO
BUILDING MATERIAL DISTRIBUTORS INC	KEYSTONE AUTOMOTIVE INDUSTRIES INC	SOLARCITY CORPORATION
BURLINGAME INDUSTRIES INC	KID BRANDS INC	SOLARMARKT US CORP
BURNHAM HOLDINGS INC	KIMBALL ELECTRONICS INC	SONIC CORP
BUY.COM INC.	KIMBALL INTERNATIONAL	SONICWALL INC
BWX TECHNOLOGIES INC	KINGFISHER PLC	SONORA MILLS FOODS INC
C&S WHOLESALE GROCERS	KINKISHARYO INTERNATIONAL LLC	SONOS INC
CADENCE DESIGN SYSTEMS INC	KOBELCO EDTI COMPRESSORS INC	SONSRAY MACHINERY LLC
CAFEPRESS INC	KOCH FOODS	SONY CORP
CALGON CARBON CORP	KOMAG INC	SOTO PROVISION INC
CALIFORNIA BOX CO	KONA GRILL INC	SOUTHEASTERN GROCERS LLC



CALIFORNIA CEREAL PRODUCTS INC	KONINKLIJKE AHOLD NV	SOUTHERN WINE & SPIRITS
CALIFORNIA CUSTOM FRUITS & FLAVORS	KONINKLIJKE PHILIPS N.V	SOUTHWEST BOULDER & STONE INC
CALIFORNIA GIANT INC	KOPPERS HOLDINGS INC	SOUTHWEST OFFSET PRINTING CO
CALIFORNIA GLASS	KRACO ENTERPRISES LLC	SOUTHWEST TRADERS INC
CALIFORNIA RESOURCES CORPORATION	KRATOS DEFENSE & SECURITY SOLUTIONS INC	SOUTHWESTERN INDUSTRIES INC
CALPINE CONTAINERS INC	KRETEK INTERNATIONAL INC	SPARTAN MOTORS INC
CALPLY INC	KRONOS WORLDWIDE INC	SPARTON CORP
CAL-STATE AUTO PARTS INC	K-SWISS INC	SPATZ LABORATORIES
CALTRONICS BUSINESS SYSTEMS	KUBOTA CORP	SPECIALTYS CAFE & BAKERY INC
CAL-WEST RAIN INC	K-VA-T FOOD STORES	SPECTRUM GROUP INTERNATIONAL, INC.
CALYPSO TECHNOLOGY INC	KYPHON INC.	SPECTRUM PHARMACEUTICALS INC
CAMACHO AUTO SALES INC	L & B PIPE SUPPLY CO INC	SPIRIT AEROSYSTEMS HOLDINGS
CAMBIUM LEARNING GROUP INC	LABCON NORTH AMERICA INC	SPLUNK INC.
CAMBREX CORP	LABORATORY SPECIALTY GASES INC	SPORTSMANS WAREHOUSE HLDGS
CAMELBAK PRODUCTS, LLC	LAFARGE SA	SQUARE H BRANDS INC
CAMERON INTERNATIONAL CORP	LAHLOUH INC	SQUARE, INC.
CANDELA CORP	LANDEC CORP	SQUIRES LUMBER CO INC
CANON INC	LANNETT CO INC	STAGE STORES INC
CAPSTONE TURBINE CORP	LANTHEUS HOLDINGS INC	STANADYNE CORP
CARBO CERAMICS INC	LATTICE SEMICONDUCTOR CORP	STANDEX INTERNATIONAL CORP
CARDINAL ETHANOL LLC	LAZZARI FUEL CO LLC	STAR GAS PARTNERS -LP
CARDIOVASCULAR SYSTEMS INC	LEE ENTERPRISES INC	STARRETT (L.S.) CO
CARL ZEISS VISION INC	LEGACY HOUSING	STATOIL ASA
CARPENTER GROUP	LEGGETT & PLATT INC	STEEL DYNAMICS INC
CARPENTER TECHNOLOGY CORP	LEO HOFFMAN CHEVROLET INC	STELLA & DOT LLC (DBA KEEP COLLECTIVE, EVER SKINCARE, AND EVER LLC)
CARROLS RESTAURANT GROUP INC	LEUCADIA NATIONAL CORP	STONERIDGE INC
CASEYS GENERAL STORES INC	LEXMARK INTL INC	STORA ENSO OYJ
CASH AMERICA INTL INC	LG DISPLAY CO LTD	STOVER SEED CO
CAVCO INDUSTRIES INC	LIBERTY INTERACTV CP QVC GRP	STRATASYS LTD
CBOL CORP	LIFE CARE CENTERS OF AMERICA	STRATTEC SECURITY CORP
CDR MANUFACTURING INC	LIFE TECHNOLOGIES CORPORATION	STRUCTURECAST
CDS MOVING EQUIPMENT INC	LIFETIME BRANDS INC	STURM RUGER & CO INC
CECO ENVIRONMENTAL CORP	LIFEVANTAGE CORP	STYLES FOR LESS INC
CELGENE CORP	LIFEWAY FOODS INC	SUCAMPO PHARMACEUTICALS INC
CELLULAR 1 2 3	LIMITED STORES, LLC (THE LIMITED)	SUCCESSFACTORS, INC.
CEMEX SAB DE CV	LIMONEIRA COMPANY	SUMMER INFANT INC
CENCOSUD SA	LINCOLN EQUIPMENT INC	SUN HYDRAULICS CORP



CENTRAL NATIONAL-GOTTESMAN	LION RAISINS	SUN PACIFIC PRODUCTS
CENTRAL SANITARY SUPPLY	LIQUID INVESTMENTS INC	SUNCOKE ENERGY INC
CENTRAL VALLEY BUILDERS SUPPLY	LITHOGRAPHIX INC	SUNCOKE ENERGY PARTNERS LP
CENTRUS ENERGY CORP	LIVING SPACES FURNITURE LLC	SUNEDISON SEMICONDUCTOR LTD
CENTURY ALUMINUM CO	LMI AEROSPACE INC	SUNGEVITY INC
CEPHEID INC	LN CURTIS & SONS	SUNRISE MEDICAL INC
CERADYNE INC	LOGOMARK INC	SUNRUN INC
CF INDUSTRIES HOLDINGS INC	LOJACK CORP	SUNSHINE MAKERS
CHAMBERS & CHAMBERS INC	LOUISIANA-PACIFIC CORP	SUNSWEET GROWERS
CHANNELL COMMERCIAL CORP	LRI HOLDINGS INC	SUPERNUS PHARMACEUTICALS INC
CHARMER SUNBELT GROUP	LSB INDUSTRIES INC	SUPREME INDUSTRIES INC
CHASE CORP	LSI CORPORATION	SWEET PEOPLE APPAREL INC
CHECKPOINT SYSTEMS INC	LTI BOYD CORP	SYBRON DENTAL SPECIALTIES INC
CHEESECAKE FACTORY INC	LUBRICATING SPECIALTIES CO	SYMMETRICOM INC
CHEMTURA CORP	LUBYS INC	SYMYX TECHNOLOGIES INC
CHEVYS INC	LUKOIL PJSC	SYNALLOY CORP
CHINA PETROLEUM & CHEM CORP	LVMH MOET HENNESSY LOUIS V	SYNGENTA AG
CHINA SKY ONE MEDICAL, INC.	LYDALL INC	SYNNEX CORPORATION
CHIPPAC INC	M/A-COM TECHNOLOGY SOLUTIONS	SYNOPSIS INC
CHIRON CORP	MACHINE ZONE INC	SYNUTRA INTERNATIONAL INC
CHUY'S HOLDINGS INC	MACPHERSON OIL CO	SYPRIS SOLUTIONS INC
CIRCOR INTL INC	MADDEN STEVEN LTD	SYSTEM DISCOUNT CARPETS INC
CIRRUS LOGIC INC	MAGMA DESIGN AUTOMATION, INC.	SYSTEMAX INC
CLASSIC DISTRIBUTING & BEVERAGE GROUP	MAGNA INTERNATIONAL INC	TAG INTERNATIONAL INC
CLOUDERA INC	MAGNETEK INC	TAIWAN SEMICONDUCTOR MFG CO
CNH INDUSTRIAL NV	MAGNETIC DATA TECHNOLOGIES LLC	TALLEY INC
COAST ALUMINUM & ARCHITECTURAL INC	MAINES PAPER & FOOD SERVICE	TANDY BRANDS ACCESSORIES INC
COAST DISTRIBUTION SYSTEM INC	MALIBU BOATS INC	TANIMURA & ANTLE INC
COASTAL PACIFIC FOOD DISTRIBUTORS INC	MANITEX INTERNATIONAL INC	TATA MOTORS LTD
COCA-COLA BTLNG CONS	MANNATECH INC	TAWA SUPERMARKET INC
COCA-COLA ENTERPRISES INC	MARATHON PETROLEUM CORP	TAYLOR FRESH FOODS INC
COGNEX CORP	MARIANI NUT CO	TC CONSTRUCTION CO
COLOR SPOT NURSERIES INC	MARINE PRODUCTS CORP	TCR INDUSTRIES INC
COLUMBUS MCKINNON CORP	MARINEMAX INC	TECHMER PM, LLC
COMAIR HOLDINGS CORP	MARKETO, INC.	TECUMSEH PRODUCTS CO
COMMERCIAL VEHICLE GROUP INC	MATTHEWS INTL CORP	TEECO PRODUCTS INC
COMMUNICATIONS SYSTEMS INC	MAXLINEAR, INC.	TELEFLEX INC
COMPANHIA BRASILEIRA DE DISTRIBUICAO-ADR	MAXTOR CORP	TELENAV, INC.
COMPASS DIVERSIFIED HOLDINGS	MCAFFEE, INC.	TEMPER BENT GLASS LP



COMPUTER NETWORK TECHNOLOGY CORP	MCBC HOLDINGS INC	TEMPUR SEALY INTL INC
COMPX INTERNATIONAL INC	MCCLATCHY CO	TENARIS SA
COMTECH TELECOMMUN	MCDERMOTT INTL INC	TESCO CORP
CONAIR	MCKESSON CORPORATION	TESSERA TECHNOLOGIES, INC.
CONCEPTUS INC	MCRAE INDUSTRIES	TESTCO
CONEXANT SYSTEMS INC	MEDIA ARTS GROUP INC	TESTEQUITY LLC
CONMED CORP	MEDICINES CO	TETRA PAK INC.
CONNELL NISSAN	MEDIFAST INC	TEVA PHARMACEUTICALS
CONNETICS CORP	MEDIVATION, INC.	TEXAS ROADHOUSE INC
CONN'S INC	MEIJI AMERICA INC. AND SUB DF STAUFFER BISCUIT	THE LAURIDSEN GROUP INC
CONRAD INDUSTRIES INC	MENTOR CORPORATION	THE REAGOR DYKES AUTO GROUP
CONTINENTAL AG	MERCURY AIR GROUP INC	THERAPAK CORP
CONTINENTAL BUILDING PRODS	MERCURY INTERACTIVE LLC	THERMON GROUP HOLDINGS INC
CONTINENTAL MATERIALS CORP	MEREDITH CORP	TIBCO SOFTWARE INC
CONTROL4 CORP	MERIDIAN BIOSCIENCE INC	TILE SHOP HOLDINGS INC
COOPER COMPANIES INC	MERITAGE HOSPITALITY GROUP	TIMKENSTEEL CORP
COOPER TIRE & RUBBER CO	MERRIMACK PHARMACEUTICALS	TITAN INTERNATIONAL INC
COOPER-STANDARD HOLDINGS INC	METALDYNE PERFORMANCE GROUP	TITAN MACHINERY INC
COPPEL CORP	METALICO INC	TITLE 9 SPORTS INC
COPYMAT	MFRI INC	TIVO CORP
CORE MOLDING TECHNOLOGIES	MICHAEL CADILLAC INC	TMS INTERNATIONAL
CORE-MARK HOLDING COMPANY, INC.	MICROLAND ELECTRONICS CORP	TODD PIPE & SUPPLY LLC
CORNERSTONE ONDEMAND, INC.	MICROSEMI CORP	TOPS MARKETS
CPI INTERNATIONAL, INC.	MID VALLEY AGRICULTURAL SERVICES INC	TOTAL SA
CR LAURENCE CO INC	MIDDLEBY CORP	TOWER INTERNATIONAL INC
CRACKER BARREL OLD CTRY STOR	MILACRON HOLDINGS CORP	TOYOTA CARLSBAD
CRAFT BREW ALLIANCE INC	MILES CHEMICAL CO INC	TOYOTA MOTOR CORP
CRAIN WALNUT SHELLING INC	MILLER INDUSTRIES INC/TN	TRADITIONAL MEDICINALS INC
CRAY INC	MIMEDX GROUP INC	TRAINA FOODS
CREE INC	MINDBODY, INC.	TRANS WORLD ENTMT CORP
CRENSHAW LUMBER CO INC	MINDSPEED TECHNOLOGIES, INC.	TRANSDIGM GROUP INC
CRESTWOOD EQUITY PARTNERS LP	MITCHELL INTERNATIONAL INC	TRECORA RESOURCES
CRH PLC	MOBILEIRON INC	TREDEGAR CORP
CROCS INC	MOBILEONE	TREEHOUSE FOODS INC
CRYOLIFE INC	MOC PRODUCTS CO INC	TRIANGLE DISTRIBUTING CO
CSW INDUSTRIALS INC -SPN	MOLDEX METRIC INC	TRIBEST CORP
CTS CORP	MOLSON COORS BREWING CO	TRIBUNE PUBLISHING CO
CULP INC	MOLYCORP INC	TRICOLOR AUTO
CVR ENERGY INC	MONARCH CEMENT CO	TRIMBLE INC.
CVR REFINING LP	MONOLITHIC POWER SYSTEMS, INC.	TRION WORLDS INC
D & D WHOLESALE DISTRIBUTORS	MONSTER BEVERAGE CORP	TRIUMPH GROUP INC



INC		
D&H DISTRIBUTING	MOONLIGHT PACKING CORP	TRONOX LTD
DAIRYAMERICA INC	MOPHIE INC	TROPICALE FOODS INC
DAKTRONICS INC	MOSAIC CO	TRUE ORGANIC PRODUCTS INC
DANIELS WESTERN MEAT PACKERS	MOTIVE ENERGY TELECOMMUNICATIONS GROUP INC	TURNER'S OUTDOORS, INC
DANONE	MOTORCAR PARTS OF AMERICA, INC.	TURTLE BEACH CORP
DARBY GROUP COMPANIES, INC	MOTOROLA MOBILITY HOLDINGS INC	TUSTIN NISSAN BUICK & GMC
DARDEN RESTAURANTS INC	MOVADO GROUP INC	TUTTLE-CLICK AUTOMOTIVE GROUP
DASAN ZHONG SOLUTIONS, INC.	MRV COMMUNICATIONS INC	TWILIO INC.
DATADIRECT NETWORKS INC	MSA SAFETY INC	TWIN DISC INC
DAVE & BUSTER'S ENTMT INC	MSC SOFTWARE CORP	TWINMED LLC
DAWSON CO	MTC DISTRIBUTING	U S CONCRETE INC
DEARDENS	MUELLER WATER PRODUCTS INC	UBIQUITI NETWORKS, INC.
DEI HOLDINGS, INC.	MULTI PACKAGING SOLTNS-REDH	UFP TECHNOLOGIES INC
DEL FRISCOS RESTURNT GRP INC	MULTI-COLOR CORP	UMC ACQUISITION CORP
DELEK US HOLDINGS INC	MURGADO AUTOMOTIVE GROUP	UNICAL AVIATION INC
DELHAIZE GROUP - ETS DLHZ FR	MURPHY OIL CORP	UNIFIED GROCERS INC
DELICATO VINEYARDS	MUSCLEPHARM CORP	UNION ASPHALT INC
DELTIC TIMBER CORP	MYERS INDUSTRIES INC	UNION CARBIDE CORP
DELUXE CORP	MYRIAD GENETICS INC	UNION CENTER
DENNYS CORP	NACCO INDUSTRIES	UNIQUE FABRICATING INC
DESERT EUROPEAN MOTORCARS LTD	NAJARIAN FURNITURE CO INC	UNISOURCE SOLUTIONS INC
DEXCOM, INC.	NANOMETRICS INC	UNITED ONLINE INC
DGSE COMPANIES INC	NATIONAL BEVERAGE CORP	UNITED REFINING CO
DIGI INTERNATIONAL INC	NATIONAL STORES INC	UNITED STATES STEEL CORP
DIONEX CORP	NATURAL ALTERNATIVES INTERNATIONAL INC	UNITED THERAPEUTICS CORP
DIPLOMAT PHARMACY INC	NATURAL GROCERS VITAMIN CTGE	UNIVERSAL DISPLAY CORP
DISCOUNT TIRE	NATURAL HEALTH TRENDS CORP	UNVL STAINLESS & ALLOY PRODS
DIVERSIFIED RESTAURANT HLDGS	NATURAL WONDERS INC	UPM-KYMMENE CORP
DMG CORP	NATURES SUNSHINE PRODS INC	US FOODS
DMS FACILITY SERVICES INC	NATUS MEDICAL INC	VALEO SA
DOLBY LABORATORIES, INC.	NAUTILUS INC	VALHI INC
DOLE FOOD COMPANY INC	NCI BUILDING SYSTEMS INC	VALLEY FINE FOODS CO INC
DON ROBERTO JEWELERS INC	NCR CORP	VALLEY POWER SYSTEMS INC
DONALDSON CO INC	NEBRASKA BOOK HLDGS INC	VALLEY WHOLESALE DRUG CO INC
DORSETT & JACKSON INC	NEKTAR THERAPEUTICS	VALMONT INDUSTRIES INC
DOT FOODS	NEOGEN CORP	VASCO DATA SEC INTL INC
DOUGLAS DYNAMICS INC	NETLOGIC I LLC	VEDANTA LTD
DOVER CORP	NETSUITE INC.	VEECO INSTRUMENTS INC
DREW INDUSTRIES INC	NEW MEDIA INVESTMENT GROUP	VEEVA SYSTEMS INC.
DRIL-QUIP INC	NEW PRIDE CORP	VEND MART INC



DSP GROUP INC	NEW YORK TIMES CO	VENDAVO INC
DUCOMMUN INC	NEWLINK GENETICS CORP	VERENGO INC
DURAY INC	NEWS CORP	VERIFONE SYSTEMS, INC.
DYNACAST INTERNATIONAL INC	NEXSAN CORP	VERITY INC
DYNAMIC MATERIALS CORP	NGL ENERGY PARTNERS LP	VERTEX PHARMACEUTICALS INC
E.L.F. BEAUTY, INC.	NICHOLS C B EGG RANCH	VICENTE FOODS
EAGLE ENERGY INC	NIMBLE STORAGE, INC.	VICTORY GROUND SUPPORT INC
EAGLE MATERIALS INC	NISSAN MOTOR CO LTD	VILLAGE SUPER MARKET
EASTON BELL SPORTS INC	NL INDUSTRIES	VIOLIN MEMORY INC
EBAY INC	NN INC	VISANT CORP
EBY-BROWN	NOKIA CORP	VISHAY PRECISION GROUP INC
ECHELON CORPORATION	NOODLES & CO	VISTA METALS CORP
ECHOSTAR CORP	NOR CAL PRODUCE INC	VISTA POINT TECHNOLOGIES
ECOPETROL SA	NORANDA ALUMINUM HOLDING CP	VISTEON CORP
ECOST.COM, INC.	NORSK HYDRO ASA	VITESSE SEMICONDUCTOR CORP
ECS REFINING INC	NORTECH SYSTEMS INC	VIZIO HOLDINGS, INC.
EDELBROCK CORP	NORTH AMERICAN PET PRODUCTS	VNUS MEDICAL TECHNOLOGIES, INC.
EDWARDS THEATRES CIRCUIT INC	NORTH PACIFIC PAPER CORPORATION	VOCERA COMMUNICATIONS, INC.
EGL HOLDCO INC	NORTH STATE GROCERY INC	VOLKSWAGEN SANTA MONICA INC
EIWA INTERNATIONAL INC	NOTHING BUNDT CAKE	VOLVO AB
EL POLLO LOCO HOLDINGS INC	NOVA LIFESTYLE, INC.	VORTEX INDUSTRIES INC
ELECTRO SCIENTIFIC INDS INC	NOVARTIS PHARMACEUTICALS CORPORATION	VOXX INTERNATIONAL CORP
ELECTRONIC ARTS INC	NOVELIS INC	VPS CO INC
ELECTRONICS FOR IMAGING INC	NOVELLUS SYSTEMS INC	WALGREENS BOOTS ALLIANCE INC
ELIXIR INDUSTRIES	NPC RESTAURANT HOLDINGS LLC	WALKER & ZANGER INC
ELIZABETH ARDEN INC	NU SKIN ENTERPRISES	WARNER MUSIC GROUP CORP
ELLIE MAE, INC.	NUSTAR ENERGY LP	WARRIOR SPORTS
EMERGE ENERGY SERVICES LP	NUTRISYSTEM INC	WATER PIK TECHNOLOGIES INC
EMERGENT BIOSOLUTIONS INC	NVIDIA CORP	WATERLINE TECHNOLOGIES INC
EMMIS PUBLISHING LP	OAK TECHNOLOGY INC	WATERS CORP
EMSER TILE LLC	OAKLEY INC	WAYFAIR INC
EMULEX CORP	OBAGI MEDICAL PRODUCTS, INC.	WAYNE FARMS INC -REDH
ENDOLOGIX INC	OBERTHUR CARD SYSTEMS CORP	WEBCO INDUSTRIES INC
ENERSYS INC	OCEAN GARDEN PRODUCTS	WEBSense INC
ENNIS INC	OCI PARTNERS LP	WEGMANS FOOD MARKETS
ENOVATION CONTROLS INC -REDH	OCLARO, INC.	WEIS MARKETS INC
ENTROPIC COMMUNICATIONS, INC.	OIL STATES INTL INC	WENDY'S CO
ENVIRO TECH CHEMICAL SERVICES INC	OLAM TOMATO PROCESSORS INC	WESCO AIRCRAFT HOLDINGS, INC.
ENVIVA PARTNERS LP	OLIVET INTERNATIONAL INC	WESLEY B LASHER INVESTMENT CORP
EPMAR CORP	OLLIE'S BARGAIN OUTLET HLDGS	WEST CENTRAL PRODUCE



ERICSSON	OM GROUP INC	WEST COAST TURF INC
EUROMOTORS INC	OMEGA PROTEIN CORP	WESTAK INC
EVANS TIRE & SERVICE CENTER	OMNEON INC	WESTELL TECH INC
EVENTBRITE INC	OMNICELL, INC.	WESTERN HYDRO CORP
EVINE LIVE INC	OMNOVA SOLUTIONS INC	WESTERN METHODS MACHINERY CORP
EVOLVE MEDIA LLC	OPLINK COMMUNICATIONS, INC.	WESTLAKE CHEMICAL PRTNRS LP
EXACTECH INC	OPNET TECHNOLOGIES INC	WESTSIDE BUILDING MATERIAL CORP
EXCELLIGENCE LEARNING CORPORATION	OPNEXT, INC.	WHCI PLUMBING SUPPLY CO
EXPRESS MANUFACTURING	ORANGE LINE OIL CO INC	WHITTAKER CONTROLS INC
EXPRESS SCRIPTS HOLDING CO	ORCHIDS PAPER PRODUCTS	WILBUR CURTIS CO INC
EXTERRAN HOLDINGS INC	ORCO BLOCK CO INC	WILBUR-ELLIS
EXTREME NETWORKS INC	OREILLY MEDIA INC	WILEY (JOHN) & SONS
EXXON MOBIL CORP	ORLY INTERNATIONAL INC	WILLIAM LYON HOMES
EZCORP INC	OSHKOSH CORP	WILMAR
FAIRN & SWANSON INC	OTIS MCALLISTER INC	WINE WAREHOUSE INC
FAIRWAY GROUP HOLDINGS	OXFORD INDUSTRIES INC	WINEDIRECT INC
FAMOUS DAVES OF AMERICA INC	P & R PAPER SUPPLY CO INC	WINNEBAGO INDUSTRIES
FAR WEST DISTRIBUTORS INC	PACE SUPPLY CORP	WINNERAM INTERNATIONAL INC
FARMER BROS CO	PACIFIC ATLANTIC CROP EXCHANGE	WINTEC INDUSTRIES INC
FAST UNDERCAR INC	PACIFIC COAST BUILDING PRODUCTS INC	WOLVERINE WORLD WIDE
FASTENAL CO	PACIFIC COAST ENERGY CO LP	WOODWARD INC
FASTRIP FOOD STORE	PACIFIC PULMANARY SERVICES	WORLD WIDE TECHNOLOGY
FEDERAL-MOGUL HOLDINGS CORP	PACIFIC STEEL CASTING CO	WORTMANN OIL CO INC
FETZER VINEYARDS	PACIRA PHARMACEUTICALS INC	XYLEM INC
FIBROGEN INC	PACKSIZE INTERNATIONAL	YACIMIENTOS PETE FISCALES SA
FIESTA RESTAURANT GROUP INC	PACO STEEL & ENGINEERING CORP	YASHENG GROUP
FILENET CORP	PALM SPRINGS OIL CO	YOUNGEVITY INTERNATIONAL INC
FIREEYE INC.	PALM, INC.	YOUNGS HOLDINGS INC
FIRST CASH FINANCIAL SVCS	PALOS VERDES BUILDING CORP	YOUNG'S MARKET
FITBIT, INC.	PAR PETROLEUM CORP	YUM BRANDS INC
FIVE BELOW INC	PAR TECHNOLOGY CORP	YUM YUM DONUT SHOPS INC
FIVE9, INC.	PARAGON BUILDING PRODUCTS INC	YUME, INC.
FLOOR STORE	PARK ELECTROCHEMICAL CORP	ZENDESK, INC.
FLORY INDUSTRIES	PARTY CITY HOLDCO INC	ZNYX NETWORKS INC
FLOTEK INDUSTRIES INC	PATRICK INDUSTRIES INC	ZODIAC SEAT SHELLS US LLC
FLOWMASTER INC	PAYLESS FOODS	ZOE'S KITCHEN INC
		ZOETIS INC