

Friends,

I want to thank you for the invitation to present this book. And thanks to Steve for his interest in sharing this specialized knowledge with the anti-corruption community, especially with legal practitioners in Mexico and other parts of the Latin American and Caribbean region.

I am excited to present Steve Kohn's book. Steve is a lawyer whose experience in defending and protecting whistleblowers has allowed him to produce a text that I believe is a guide to bringing visibility to the brave individuals who decide to report misconduct within companies and public institutions. I believe the book sheds light on the opportunities that whistleblowers have to achieve important change and even to become prominent figures in public debate, as people who have succeeded in their attempts at reform, and not as victims of an abuse.

This book is valuable, first, because it addresses the historic beginnings of whistleblowers in the United States. It reminds us that, for many years, the first person to blow the whistle on corruption in that country was not the only person to be unjustly fired from their job. We also learnt that few centuries ago the one who was reported by the first group of whistleblowers filed a lawsuit for conspiracy against them. Practices that we still see in this century, probably with similar sophistication. Corruption is something that still happens all too often in the United States and around the world. These historical anecdotes set the stage for understanding the gravity of whistleblowing and the need to protect those who speak out.

Steve also emphasizes the need to incentivize and reward whistleblowers. In a landscape where corruption can thrive in darkness, it is vitally important to empower people to come forward with valuable information and to report wrongdoing that is in violation of laws and business practices. The United States is a case of best practices of this approach with its effective system of rewards for whistleblowers involving the possibility to award a person with a percentage of the amount that the State recovers

in procedures where corruption is reported; a model that contains important lessons for us here in Mexico and beyond our borders.

It is surprising, as Steve presents in his book, that the mere existence of laws protecting whistleblowers has a deterrent effect. In the United States, whistleblower laws achieve more than a trillion dollars in savings, which can be attributed in part to a sense of fear created in would-be wrongdoers at the possibility of being exposed. This statistic underscores the tangible impact of whistleblower protection in reducing corruption and preserving public trust.

Additionally, as argued throughout the book, confidentiality and anonymity emerge as essential pillars of whistleblower protection. As Steve smartly puts it, "*if the boss does not know who made the report, they do not know whom to fire.*" This principle speaks to the need to protect whistleblowers against retaliation and guarantee their safety when stepping forward to reveal misconduct.

One of the things I found most valuable about this book is that it allows us to understand that the whistleblower of corruption also bears a very important burden. "*Good whistleblowers*" are those who can provide and are properly advised to present good evidence to the authorities investigating corruption. It is not only about the willingness to come forward with sensitive or relevant information to build a case before an authority; it is necessary for the whistleblower to work (often in secrecy and under a good number of pressures) to help authorities build the best possible case.

Whistleblowers can be the best allies of democracy and even of the competitiveness of companies, because in their revelations are an element of intelligence, good advice, patience, and a desire for things to be done properly. Although the possibility of obtaining a financial incentive for a whistleblower could compete with the responsibility and integrity of their actions, all of these things must be considered when we analyze the context of reporting corruption.

The leadership of the United States in the fight against international corruption is undeniable. Through legislation such as the Foreign Corrupt Practices Act (FCPA), the

United States has set a precedent for combating bribery and promoting transparency in global business practices.

From my perspective as a litigation lawyer in Mexico, Steve Kohn's book offers invaluable ideas and strategies that can inform our legal practice. The book not only showcases the best practices of the United States, but it also opens doors to explore new avenues for cases in the U.S. involving Mexican whistleblowers living or working in Mexico. Steve's book provides a path to creativity in the legal strategies of law firms in Mexico that can be of use to clients in the private and public sectors.

For the international community, Steve's book also provides clues and recommendations to navigate the thornier elements of some cases that have been tried in the US. For example, the book provides clarity around the question of whether a whistleblower should be rewarded in cases where he or she may have financially benefited from the reported crimes or when a whistleblower has interfered with the government's investigation.

This week, at another event, Steve explained how the whistleblower in the Wal-Mart case in Mexico lost the legal opportunity in the United States to recover a substantial reward. If only a lawyer who understood the American system had advised that whistleblower! If only the lawyer could have recommended that they avoid tipping off the crooks! If only the whistleblower had been able to read Steve's book in time!

As you all know, in Mexico, the absence of financial incentives for whistleblowers is a gap that needs to be addressed urgently, or in the least, explored and debated by the political actors who can have an impact on these issues. As we witness the challenges faced by prosecutors and investigators to obtain solid evidence, the inclusion of rewards and regulations in Mexican legislation becomes imperative, or at least recommendable.

In conclusion, "*RULES FOR WHISTLEBLOWERS*" is a call to action and creativity in our field. It inspires us to defend transparency, accountability, and justice in our legal

systems. With the honor of having Steve Kohn himself present at our panel, let us take this opportunity to delve further into the potential of whistleblowing and whistleblower protection.