

SEC to review climate-related disclosure

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Yesterday, the SEC released a statement on climate change disclosures. The statement directs the SEC staff to review company disclosures against its 2010 climate change disclosure guidance. In light of these events, this client alert provides our prior comprehensive summary of the SEC's 2010 guidance and identifies what issuers should do in the short and long term to be prepared for future regulatory action.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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