Davis Polk Comment Letter to the SEC on the Hedging Disclosure Rule Proposal

April 21, 2015 | Client Update

Davis Polk has submitted a **comment letter** on the SEC proposal for companies to disclose their equity hedging policies. We previously summarized the rule proposal **here**.

Our comment letter focuses on the persons covered under the corporate hedging policy disclosure, the scope of hedging transactions subject to the disclosure requirement and the nature of the disclosure.

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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