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Keeping Track of the SEC Disclosure Effectiveness Projects as They Gain Traction

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Through the SEC open meeting announcement and Chairman Clayton's recent testimony, it appears that the SEC is ramping up efforts to modernize public disclosure and finally implement the disclosure effectiveness initiatives for which the prior administration started laying the groundwork two years ago.

Even those who are fairly informed of recent developments may be unable to recall the different proposals that the SEC has issued. As the SEC's own webpage on disclosure effectiveness shows, myriad staff reports, proposed and final rules, requests for comments and concept releases all touch on different, and sometimes similar or even overlapping, requirements under Regulation S-K and Regulation S-X. A chart with a brief summary of the outstanding proposals, links to the SEC document and Davis Polk resources is here.

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.

Ning Chiu
+1 212 450 4908
ning.chiu@davispolk.com