Davis Polk

Davis Polk Submits Comment Letter on the SEC’s Concept Release on Compensatory Security Offerings Under Rule 701 and Form S-8

September 25, 2018 | Client Update

Davis Polk has submitted a **comment letter** on the SEC’s Concept Release on Compensatory Securities Offerings under Rule 701 and Form S-8. Our comment letter focuses on expanding the scope of eligibility for Rule 701 to cover “gig economy” workers and making corresponding changes to the scope of eligibility for Form S-8; streamlining Rule 701 disclosure requirements for foreign private issuers; clarifying disclosure requirements for RSU and profits interests awards made under Rule 701; and simplifying Form S-8 requirements to reduce administrative burdens on issuers.

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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