

# **Environmental Disclosure in SEC Filings – 2010 Update**

February 8, 2010 | Client Update

In January 2009, we published our memorandum, *Environmental Disclosure in SEC Filings - 2009*.<sup>1</sup> That memorandum summarized in detail the various rules, standards and case law relating to environmental disclosure in U.S. Securities and Exchange Commission (“SEC”) filings, as well as SEC enforcement efforts regarding environmental disclosure, various developments regarding climate change disclosure and certain practical recommendations for preparing environmental and climate change 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.

**Gail A. Flesher**

+1 212 450 4469

[gail.flesher@davispolk.com](mailto:gail.flesher@davispolk.com)

---

*This communication, which we believe may be of interest to our clients and friends of the firm, is for general information only. It is not a full analysis of the matters presented and should not be relied upon as legal advice. This may be considered attorney advertising in some jurisdictions. Please refer to the firm's privacy notice for further details.*

## **Related materials**

[Read the full update](#)