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SEC Enacts Significant Changes to Financial Disclosure Rules

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Last week, the SEC enacted sweeping changes to a number of financial disclosure requirements in Regulation S-K. The rule changes, among other things, eliminate the requirement that registrants provide selected financial data for the previous five years and aim to streamline and reduce duplicative 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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