

# 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.

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