

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.

Pedro J. Bermeo

+1 212 450 4091
pedro.bermeo@davispolk.com

Maurice Blanco

+55 11 4871 8402
+1 212 450 4086
maurice.blanco@davispolk.com

Joseph A. Hall

+1 212 450 4565
joseph.hall@davispolk.com

Michael Kaplan

+1 212 450 4111
michael.kaplan@davispolk.com

James C. Lin

+852 2533 3368
james.lin@davispolk.com

John B. Meade

+1 212 450 4077
john.meade@davispolk.com

Emily Roberts

+1 650 752 2085
emily.roberts@davispolk.com

Byron B. Rooney

+1 212 450 4658
byron.rooney@davispolk.com

Richard D. Truesdell, Jr.

+1 212 450 4674
richard.truesdell@davispolk.com

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