

SEC Chair Highlights Disclosure Topics for Upcoming Filings

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In a recent [speech](#), SEC Chair Jay Clayton highlighted three areas of risk disclosure that the regulator plans to monitor in the upcoming filing season: (1) the impact of Brexit, the United Kingdom's looming exit from the European Union, (2) the phase-out of LIBOR in financial contracts and (3) cybersecurity risks. We highlight key questions that a company should consider as it crafts disclosure.

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