

# Considerations for 2010 Form 10-Ks and 2011 Proxy Statements

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Although the past year has not seen a wholesale revision in the rules applicable to Form 10-Ks and proxy statements, there have been a handful of rule changes and the SEC staff has issued formal and informal guidance throughout the year on a variety of topics. This memorandum brings together the principal changes to keep in mind as we enter annual report and proxy season for calendar-year companies.

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.

**Beverly Fanger Chase**

+1 212 450 4383  
beverly.chase@davispolk.com

**Ning Chiu**

+1 212 450 4908  
ning.chiu@davispolk.com

**Edmond T. FitzGerald**

+1 212 450 4644  
edmond.fitzgerald@davispolk.com

**Michael Kaplan**

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

**Kyoko Takahashi Lin**

+1 212 450 4706  
kyoko.lin@davispolk.com

**Barbara Nims**

+1 212 450 4591

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