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This publication is a collection of "compliance and disclosure interpretations," previously known as "telephone interpretations," issued by the SEC's Division of Corporation Finance regarding the statutes, regulations and forms that it administers. Organized by topic and act, the manual provides helpful guidance on how the staff might proceed under various regulatory scenarios. SEC Compliance and Disclosure Interpretations includes links to the controlling authority (e.g., law section, rule, item, form), as well as history notes indicating when the interpretation was issued, modified and/or rescinded. Coverage includes new and revised interpretations issued through September 14, 2009, e.g., new guidance on Regulation 13D-G (see Chapter 10); Regulation FD (see Chapter 18), Regulation S-K (see Chapter 6), Exchange Act rules and forms (see Chapters 8 and 14), Regulation S-T (see Chapter 20), and the American Recovery and Reinvestment Act of 2009 (see Chapter 21). Table Of Contents Securities Act Law Sections Securities Act Rules - General Considerations Securities Act Rules - Particular Situations Industry Guides Securities Act Forms Regulation S-K Chapter Exchange Act Law Sections Exchange Act Rules Proxy Rules and Schedule 14A Section 13(d) and 13(g) and Regulation 13D-G Going-Private Rules and Schedule 13E-3 Tender Offer Rules and Schedules Section 16, Rules and Forms Exchange Act Forms Form 8 -K Trust Indenture Act of 1939 Regulation M-A and Cross-Border Release Regulation FD Regulation AB and Related Rules Regulation S-T American Recovery and Reinvestment Act of 2009 Topical Index

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