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## SEC Staff Issues Clarifying Interpretations Regarding Recent Filing Deadline Extensions Related to COVID-19 (UPDATE)

**Date:** 04/08/20

On March 25, 2020, the Securities and Exchange Commission (the “SEC”) issued Order No. 34-88465 (the “Order”), which extended the deadlines for certain filings by reporting companies where the companies’ inability to timely file is due to circumstances related to the continuing COVID-19 pandemic. We previously summarized the Order in our March 30, 2020 memorandum, available [here](#). On March 31, 2020, the staff of the SEC’s Division of Corporation Finance (the “Staff”) published two compliance and disclosure interpretations (“C&DIs”) regarding the Order and its relationship to Rule 12b-25 under the Securities Exchange Act of 1934, as amended. On April 6, 2020, the Staff published an additional C&DI regarding the Order and the instructions to Form 10-K that permit certain information to be incorporated by reference from a company’s proxy statement.

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