

## SEC Proposes Hedging Disclosure Rule

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The Securities and Exchange Commission ("SEC") recently proposed a rule that would require companies to disclose, in their proxy or information statements, whether employees (including officers) or directors are permitted to engage in transactions that hedge or offset any decrease in the market value of the company's equity securities. This rule would implement Section 955 of the Dodd-Frank Wall Street Reform and Consumer Protection Act by adding new paragraph (i) to Item 407 of Regulation S-K (the "Proposed Rule").

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### Attorney

- Charles A. Gilman