SEC Adopts Interim Final Rules to Implement FAST Act Public Offering Provisions

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In January 2016, the Securities and Exchange Commission ("SEC") adopted interim final rules and forms to implement certain public offering provisions of the Fixing America's Surface Transportation Act ("FAST Act"). The rules, which are now effective, (i) revise Forms S-1 and F-12 to permit an emerging growth company ("EGC") issuer to omit financial information for certain historical periods and (ii) revise Form S-1 and Item 512(a) of Regulation S-K to permit smaller reporting companies ("SRCs") to forward incorporate by reference their reports filed under the Securities Exchange Act of 1934 ("Exchange Act").

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