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## SEC Proposes to Modernize Disclosures of Business, Legal Proceedings and Risk Factors Under Regulation S-K

**Date:** 09/12/19

On August 8, 2019, the Securities and Exchange Commission (the “SEC”) issued a release (the “Release”) proposing amendments to Regulation S-K Items 101, 103 and 105 in order to modernize the description of business, legal proceedings and risk factor disclosure requirements. The purposes of the amendments are to improve the readability of disclosure documents and to discourage repetition and disclosure of immaterial information.

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