

## **LIVE FROM THE SEC - OCTOBER 27, 2011**

### **CorpFin Agenda/Objectives 2011**

1. Testimony by Meredith B. Cross, Director, Division of Corporation Finance: Testimony on Legislative Proposals to Facilitate Small Business Capital Formation and Job Creation – September 21 2011  
<http://www.sec.gov/news/testimony/2011/ts092111mbc-ln.htm>
2. Testimony by Meredith B. Cross, Director, Division of Corporation Finance: Testimony on Crowdfunding and Capital Formation – September 15, 2011  
<http://www.sec.gov/news/testimony/2011/ts091511mbc.htm>
3. Testimony by Chairman Mary L. Schapiro: Testimony on the Future of Capital Formation – May 10, 2011  
<http://www.sec.gov/news/testimony/2011/ts051011mls.htm>
4. Letter, dated April 6, 2011 from Mary L. Schapiro, Chairman of the SEC, to the Honorable Darrell E. Issa, Chairman of the Committee on Oversight and Government Reform of the United States House of Representatives, regarding capital formation in the United States.  
<http://www.sec.gov/news/press/schapiro-issa-letter-040611.pdf>
5. Press Release - SEC and CESR Members Announce Efforts to Continue Close Cooperation as National Securities Regulators Implement New Regulatory Reform Initiatives – November 16, 2010  
<http://www.sec.gov/news/press/2010/2010-222.htm>
6. Testimony by Commissioner Kathleen L. Casey: Testimony Concerning Continuing Oversight on International Cooperation to Modernize Financial Regulation, July 20, 2010  
<http://sec.gov/news/testimony/2010/ts072010klc.htm>
7. Speech by Commissioner Elisse B. Walter: Supervisory Cooperation: The Next Frontier for International Securities Regulation, Washington, D.C., July 6, 2010  
<http://www.sec.gov/news/speech/2010/spch070610ebw.htm>
8. Speech by Commissioner Kathleen L. Casey: “The Role of International Regulatory Cooperation and Coordination in Promoting Efficient Capital Markets,” Milan, Italy, June 12, 2010  
<http://sec.gov/news/speech/2010/spch061210klc.htm>
9. Memorandum of Understanding Concerning Consultation, Cooperation and the Exchange of Information Related to the Supervision of Cross-Border Regulated Entities, June 10, 2010  
[http://www.sec.gov/about/offices/oia/oia\\_cooparrangements.shtml](http://www.sec.gov/about/offices/oia/oia_cooparrangements.shtml)
10. Press Release – SEC, CFTC Announce Creation of Joint CFTC-SEC Advisory Committee On Emerging Regulatory Issues – May 11, 2010.  
<http://www.sec.gov/news/press/2010/2010-75.htm>

11. Press Release – SEC and CFTC Issue Joint Report on Regulatory Harmonization – October 16, 2009. <http://www.sec.gov/news/press/2009/2009-218.htm>
12. Joint Report of the SEC and the CFTC of Harmonization of Regulations – October 16, 2009  
<http://www.sec.gov/news/press/2009/cftcjointreport101609.pdf>
13. Speech by Chairman Mary L. Schapiro: Address to Conference on "The Future of Global Finance", Washington, D.C., September 18, 2009  
<http://www.sec.gov/news/speech/2009/spch091809mls.htm>
14. Speech by Chairman Mary L. Schapiro: Address to Transatlantic Corporate Governance Dialogue - 2009 Conference, Washington, D.C., September 17, 2009  
<http://www.sec.gov/news/speech/2009/spch091709mls.htm>
15. Speech by Chairman Mary L. Schapiro: Text of Chairman's Remarks: "Improving the Role of the Securities Regulators in a Changing Global Financial System", Tel Aviv, Israel, June 11, 2009  
<http://www.sec.gov/news/speech/2009/spch061109mls.htm>
16. Speech by Commissioner Kathleen L. Casey: Welcoming Remarks Before the 34th IOSCO Annual Conference, Tel Aviv, Israel, June 10, 2009  
<http://www.sec.gov/news/speech/2009/spch061009klc.htm>
17. Speech by Commissioner Luis A. Aguilar: "Combating Securities Fraud at Home and Abroad", Third Annual Fraud and Forensic Accounting Education Conference, Atlanta, Georgia, May 28, 2009  
<http://www.sec.gov/news/speech/2009/spch052809laa.htm>
18. Speech by Ethiopis Tafara, Director, Office of International Affairs: The New Financial Landscape: Lesson of the Financial Crisis, Sydney, Australia, and Chicago, Illinois, July 14, 2009 and August 2, 2009  
<http://www.sec.gov/news/speech/2009/spch071409et.htm>
19. Speech by Ethiopis Tafara, Director, Office of International Affairs: A Few Observations Based on International Regulatory Conversations, before the CESR Conference, Paris, France, February 23, 2009  
<http://www.sec.gov/news/speech/2009/spch022309et.htm>

#### **Dodd-Frank Wall Street Reform and Consumer Protection Act—2010**

20. Speech by Commissioner Luis A. Aguilar: Statement Regarding the Urgent Need to Re-establish the Investor Advisory Committee, Washington, D.C., September 13, 2011  
<http://www.sec.gov/news/speech/2011/spch091311laa.htm>
21. Speech by Ethiopis Tafara, Director, Office of International Affairs "G20 Financial Landscape Workshop", Organization for Economic Cooperation & Development, Paris, France, July 7, 2011  
<http://www.sec.gov/news/speech/2011/spch070711et.htm>

22. Press Release – SEC Provides Additional Guidance, Interim Relief and Exemptions for Security-Based Swaps Under Dodd-Frank Act - July 1, 2011  
<http://www.sec.gov/news/press/2011/2011-141.htm>
23. Speech by Chairman Mary L. Schapiro: Statement at SEC Open Meeting: Family Offices, Washington, D.C., June 22, 2011  
<http://www.sec.gov/news/speech/2011/spch062211mls-item-3.htm>
24. Testimony on Financial Regulatory Reform: The International Context – June 16, 2011  
<http://www.sec.gov/news/testimony/2011/ts061611mls.htm>
25. Speech by Commissioner Luis A. Aguilar "An Inflection Point: The SEC and the Current financial Reform Landscape", Washington, D.C., June 10, 2011  
<http://www.sec.gov/news/speech/2011/spch061011laa.htm>
26. Speech by Chairman Mary L. Schapiro: Opening Statement at SEC Open Meeting: Item 1 – Felons and Bad Actors, Washington, D.C., May 25, 2011  
<http://www.sec.gov/news/speech/2011/spch052511mls-item1.htm>
27. Proposed Rule: Disqualification of Felons and Other "Bad Actors" From Rule 506 Offerings – May 25, 2011  
<http://www.sec.gov/rules/proposed/2011/33-9211.pdf>
28. Press Release – SEC Proposes Rule to Disqualify Felons and Bad Actors from Securities Offerings - May 25, 2011  
<http://www.sec.gov/news/press/2011/2011-115.htm>
29. Press Release - SEC Seeks Public Comment on Short Sale Disclosure - May 4, 2011  
<http://www.sec.gov/news/press/2011/2011-103.htm>
30. Proposed Rule: Product Definitions Contained in Title VII of the Dodd-Frank Wall Street Reform and Consumer Protection Act – April 29, 2011  
<http://www.sec.gov/rules/proposed/2011/33-9204.pdf>
31. Speech by Commissioner Luis A. Aguilar "Facilitating Real Capital Formation", Council of Institutional Investors Spring Meeting, Washington, D.C., April 4, 2011  
<http://www.sec.gov/news/speech/2011/spch040411laa.htm>
32. Proposed Rule: Disclosure of Payments by Resource Extraction Issuers – January 28, 2011  
<http://www.sec.gov/rules/proposed/2011/34-63795.pdf>
33. Proposed Rule: Mine Safety Disclosure – January 28, 2011  
<http://www.sec.gov/rules/proposed/2011/33-9179.pdf>
34. Proposed Rule: Conflict Minerals – January 28, 2011  
<http://www.sec.gov/rules/proposed/2011/34-63793.pdf>
35. Speech by Chairman Mary L.Schapiro: Statement at SEC Open Meeting: Net Worth Standard for Accredited Investors, Washington, D.C., January 25, 2011  
<http://www.sec.gov/news/speech/2011/spch012511mls-2.htm>

36. Speech by Commissioner Troy A. Paredes: Statement at SEC Open Meeting: Net Worth Standard for Accredited Investors, January 25, 2011  
<http://www.sec.gov/news/speech/2011/spch012511tap-2.htm>
37. Proposed Rule: Net Worth Standard for Accredited Investors – January 25, 2011  
<http://www.sec.gov/rules/proposed/2011/33-9177.pdf>
38. Press Release – SEC Proposes Net Worth Standard for Accredited Investors Under Dodd-Frank Act – January 25, 2011  
<http://www.sec.gov/news/press/2011/2011-24.htm>
39. Speech by David M. Becker, General Counsel: Remarks at the Practising Law Institute's Ninth Annual Institute on Securities Regulation in Europe, London, England, January 25, 2011  
<http://www.sec.gov/news/speech/2011/spch012511dmb.htm>
40. Press Release - SEC Approves New Rules Regulating Asset-Backed Securities – January 20, 2011  
<http://www.sec.gov/news/press/2011/2011-18.htm>
41. Press Release - SEC Proposes Specialized Disclosure of Use of Conflict Minerals Under Dodd-Frank Act – December 15, 2010  
<http://www.sec.gov/news/press/2010/2010-245.htm>
42. Proposed Rule: Mine Safety Disclosure – December 15, 2010  
<http://www.sec.gov/rules/proposed/2010/33-9164.pdf>
43. Proposed Rule: Conflict Minerals – December 15, 2010  
<http://www.sec.gov/rules/proposed/2010/34-63547.pdf>
- Comment Letter from the Federal Regulation of Securities Committee  
<http://www.sec.gov/comments/s7-40-10/s74010-273.pdf>
44. Press Release – SEC Proposes Rules for Resource Extraction Issuers Under Dodd-Frank Act – December 15, 2010  
<http://www.sec.gov/news/press/2010/2010-247.htm>
45. Press Release – SEC Proposes Specialized Disclosure of Mine Safety Information Under Dodd-Frank Act – December 15, 2010  
<http://www.sec.gov/news/press/2010/2010-246.htm>
46. Congressional Testimony on U.S. Equity market Structure by the U.S. Securities and Exchange Commission – December 8, 2010  
<http://www.sec.gov/news/testimony/2010/ts120810mls.htm>
47. Testimony by Chairman Mary L. Schapiro: Testimony on Implementation of the Dodd-Frank Wall Street Reform and Consumer Protection Act by the U.S. Securities and Exchange Commission, September 30, 2010  
<http://www.sec.gov/news/testimony/2010/ts093010mls.htm>

48. Final Rule: Removal From Regulation FD of the Exemption for Credit Rating Agencies – September 29, 2010  
<http://www.sec.gov/rules/final/2010/33-9146.pdf>
49. Speech by Chairman Mary L. Schapiro: Moving Forward: The Next Phase in Financial Regulatory Reform, Washington D.C., July 27, 2010  
<http://sec.gov/news/speech/2010/spch072710mls.htm>
50. SEC Schedule for Implementing Dodd-Frank Rules, modified September 27, 2010  
<http://www.sec.gov/spotlight/dodd-frank/dfactivity-upcoming.shtml#0910>
51. Proposed Rule: Definitions Contained in Title VII of Dodd-Frank Wall Street Reform and Consumer Protection Act (Release No. 34-62717; August 13, 2010)  
<http://www.sec.gov/rules/concept/2010/34-62717.pdf>

#### Asset-Backed Securities

52. Proposed Rule: Prohibition against Conflicts of Interest in Certain Securitizations – September 19, 2011  
<http://www.sec.gov/rules/proposed/2011/34-65355.pdf>
53. Press Release – SEC Proposes Rule to Prohibit Conflicts of Interest in Certain Asset-Backed Securities Transactions – September 19, 2011  
<http://www.sec.gov/news/press/2011/2011-185.htm>
54. Concept Release – Treatment of Asset-Backed Issuers under the Investment Company Act – August 31, 2011  
<http://www.sec.gov/rules/concept/2011/ic-29779.pdf>
55. Press Release - SEC Seeks Public Comment on Asset-Backed Issuers and Mortgage-Related Pools Under Investment Company Act – August 31, 2011  
<http://www.sec.gov/news/press/2011/2011-176.htm>
56. Final Rule: Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act – August 25, 2011  
<http://www.sec.gov/rules/final/2011/33-9175a.pdf>
57. Final Rule: Suspension of the Duty to File Reports for Classes of Asset-Backed Securities Under Section 15(d) of the Securities Exchange Act of 1934 – August 17, 2011  
<http://www.sec.gov/rules/final/2011/34-65148.pdf>
58. Proposed Rule: Re-proposal of Shelf Eligibility Conditions for Asset-Backed Securities and Other Additional Requests for Comment – July 26, 2011  
<http://www.sec.gov/rules/proposed/2011/33-9244.pdf>
59. Press Release - SEC Re-Proposes New Shelf Eligibility Requirements for Asset-Backed Securities - July 26, 2011  
<http://www.sec.gov/news/press/2011/2011-156.htm>

60. Press Release – SEC Releases Staff Study Recommending a Uniform Fiduciary Standard of Conduct for Broker-Dealers and Investment Advisers – January 22, 2011  
<http://www.sec.gov/news/press/2011/2011-20.htm>
61. Final Rule: Disclosure for Asset-Backed Securities Required by Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act – January 20, 2011  
<http://www.sec.gov/rules/final/2011/33-9175.pdf>  
  
Comment Letter Federal Regulation of Securities Committee  
<http://www.sec.gov/comments/s7-24-10/s72410-45.pdf>
62. Final Rule: Issuer Review of Assets in Offerings of Asset-Backed Securities – January 20, 2011  
<http://www.sec.gov/rules/final/2011/33-9176.pdf>  
  
Comment Letter by Federal Regulation of Securities Committee  
<http://www.sec.gov/comments/s7-26-10/s72610-50.pdf>
63. Proposed Rule: Suspension of the Duty to File Reports for Classes of Asset-Backed Securities under Section 15(d) of the Securities Exchange Act of 1934 – January 6, 2011  
<http://www.sec.gov/rules/proposed/2011/34-63652.pdf>
64. Press Release – SEC Seeks Public Comment on Asset-Backed Securities Rule Proposal Under Dodd-Frank Act – October 6, 2010. <http://www.sec.gov/news/press/2010/2010-182.htm>
65. Proposed Rule: Study Regarding Obligations of Brokers, Dealers, and Investment Advisers (Release No. 34-62577; July 27, 2010)  
<http://www.sec.gov/rules/other/2010/34-62577.pdf>
66. SEC Summary on Asset-Backed Securities Rules, modified on September 15, 2010  
<http://www.sec.gov/spotlight/dodd-frank/assetbackedsecurities.shtml>
67. Proposed Rule: Asset-Backed Securities (Release No. 33-9117), April 7, 2010  
<http://www.sec.gov/rules/proposed/2010/33-9117.pdf>
68. Speech by Commissioner Kathleen L. Casey: ABS Markets and Regulation, Washington, D.C., April 7, 2010  
<http://sec.gov/news/speech/2010/spch040710klc.htm>
69. Speech by Commissioner Tory A. Paredes: Statement at Open Meeting Regarding Proposed Rules Concerning Asset-Backed Securities, Washington D.C., April 7, 2010  
<http://sec.gov/news/speech/2010/spch040710tap.htm>

#### Investment Advisers

70. Final Rule: Exemptions for Advisers to Venture Capital Funds, Private Fund Advisers With Less Than \$150 Million in Assets Under Management, and Foreign Private Advisers – June 22, 2011  
<http://www.sec.gov/rules/final/2011/ia-3222.pdf>

71. Final Rule: Rules Implementing Amendments to the Investment Advisers Act of 1940 – June 22, 2011  
<http://www.sec.gov/rules/final/2011/ia-3221.pdf>
  72. Press Release - SEC Adopts Dodd-Frank Amendments to Investment Advisers Act - June 22, 2011  
<http://www.sec.gov/news/press/2011/2011-133.htm>
  73. Speech by Carlo V. de Florio, Director Office of Compliance "Private Equity International's Private Fund Compliance", New York, NY, May 3, 2011  
<http://www.sec.gov/news/speech/2011/spch050311cvd.htm>
  74. Keynote remarks by Commissioner Elisse B. Walter: A Tale of Two Studies: Investment Management Institute, New York, NY, February 10, 2011  
<http://www.sec.gov/news/speech/2011/spch021011ebw.htm>
  75. Proposed Rule: Reporting by Investment Advisers to Private Funds and Certain Commodity Pool Operators and Commodity Trading Advisors on Form PF – January 26, 2011  
<http://www.sec.gov/rules/proposed/2011/ia-3145.pdf>
  76. Statement by Commissioners Kathleen L. Casey and Troy A. Paredes Regarding Study on Investment Advisers and Broker-Dealers, Washington, D.C., January 21, 2011  
<http://www.sec.gov/news/speech/2011/spch012211klctap.htm>
  77. Proposed Rule: Rules Implementing Amendments to the Investment Advisers Act of 1940 – November 19, 2010  
<http://www.sec.gov/rules/proposed/2010/ia-3110.pdf>
- Comment Letter from Federal Regulation of Securities Committee  
<http://www.sec.gov/comments/s7-05-11/s70511-21.pdf>

#### Swaps

78. Webcast: Joint SEC-CFTC Roundtable to Discuss Swap Execution Facilities and Security-Based Swap Executive Facilities, September 15, 2010  
Panel 1: <http://sec.gov/news/openmeetings/2010/jac091510.shtml>  
Panel 2: <http://sec.gov/news/openmeetings/2010/jac091510-2.shtml>

#### Oil & Gas

79. Staff Accounting Bulletin No. 113 on Oil and Gas Producing Activities, October 29, 2009  
<http://www.sec.gov/interps/account/sab113.htm>
80. Oil & Gas Rules, October 26, 2009  
<http://www.sec.gov/divisions/corpfin/guidance/oilandgas-interp.htm>
81. SEC Release No. 33-8935, Modernization of the Oil and Gas Reporting Requirements, December 31, 2008.

[http://www.eia.doe.gov/pub/oil\\_gas/natural\\_gas/data\\_publications/crude\\_oil\\_natural\\_gas\\_reserves/current/pdf/SEC33-8995.pdf](http://www.eia.doe.gov/pub/oil_gas/natural_gas/data_publications/crude_oil_natural_gas_reserves/current/pdf/SEC33-8995.pdf)

82. Concept Release (December 12, 2007) Possible Revisions to the Disclosure Requirements Relating to Oil and Gas Reserves, <http://www.sec.gov/rules/concept/2007/33-8870.pdf>

**Competitiveness of US Markets - Mutual Recognition**

83. Press Release – SEC, Quebec Autorité Des Marchés Financiers and Ontario Securities Commission Sign Regulatory Cooperation Arrangement – June 14, 2010. <http://www.sec.gov/news/press/2010/2010-101.htm>
84. Press Release – SEC and Japan Financial Services Agency Hold Meeting of the SEC-JFSA Strategic Dialogue – July 2, 2010. <http://www.sec.gov/news/press/2010/2010-118.htm>
85. Press Release – SEC and UK FSA Discuss Approaches to Global Regulatory Requirements – September 16, 2009. <http://www.sec.gov/news/press/2009/2009-198.htm>
86. Press Release – SEC, Australian Authorities Sign Mutual Recognition Agreement – August 25, 2008. <http://www.sec.gov/news/press/2008/2008-182.htm>
87. Proposed Rule: Exemption of Certain Foreign Brokers or Dealers - July 8, 2008 <http://www.sec.gov/rules/proposed/2008/34-58047fr.pdf>
88. Speech by SEC Staff Ethiopis Tafara: Investors' Choice in the Regulation of Global Capital Markets? – June 19, 2008 <http://www.sec.gov/news/speech/2008/spch061908et.htm>
89. Press Release – 2008-98, Schedule Announced for Completion of U.S.-Canadian Mutual Recognition Process Agreement, May 29, 2008. <http://www.sec.gov/news/press/2008/2008-98.htm>
90. Speech by Commissioner Kathleen L. Casey: Remarks before the Conference on SEC Regulation Outside the United States – March 6, 2008 <http://www.sec.gov/news/speech/2008/spch030608klc.htm>
91. Press Release – SEC Announces Next Steps for Implementation of Mutual Recognition Concept – March 24, 2008. <http://www.sec.gov/news/press/2008/2008-49.htm>
92. Press Release – Statement of European Commission and SEC on Mutual Recognition in the Securities Markets – February 1, 2008. <http://www.sec.gov/news/press/2008/2008-9.htm>
93. SEC Spotlight on: Roundtable Discussion Regarding Mutual Recognition, June 12, 2007 <http://www.sec.gov/spotlight/mutualrecognition.htm>
94. Speech by SEC Staff Erik R. Sirri: Trading Foreign Shares, March 2007. <http://www.sec.gov/news/speech/2007/spch030107ers.htm>

95. *Harvard International Law Journal - "A Blueprint for Cross-Border Access to U.S. Investors: A new International Framework"* by Ethiopis Tafara and Robert J. Peterson  
<https://www.complianceweek.com/s/documents/Tafara-Peterson.pdf>
96. *"Beyond Borders Part II: A New Approach to Regulation of Global Securities Offerings"*  
by Edward F. Greene  
[http://www.sechistorical.org/collection/papers/2000/2007\\_0501\\_GreeneBeyondT.pdf](http://www.sechistorical.org/collection/papers/2000/2007_0501_GreeneBeyondT.pdf)

### **Rule 15a-6**

97. Speech by SEC Staff Erik R. Sirri: Proposed Amendments to Exchange Act Rule 15a-6 – Conditional Exemption of Foreign Brokers or Dealers- June 25, 2008  
<http://www.sec.gov/news/speech/2008/spch062508ers-3.htm>
98. SEC Release No. 34-58047, Exemption of Certain Foreign Brokers or Dealers, June 27, 2008. <http://www.sec.gov/rules/proposed/2008/34-58047.pdf>

### **Securities Exchange Act of 1934 - Reporting Issues**

#### Amendments to Rule 12g3-2(b)

99. SEC Release No. 33-8959, Foreign Issuer Reporting Enhancements - September 23, 2008.  
<http://www.sec.gov/rules/final/2008/33-8959.pdf>
100. SEC Release No. 34-58465, Exemption From Registration Under Section 12(g) of the Securities Exchange Act of 1934 for Foreign Private Issuers - September 5, 2008.  
<http://www.sec.gov/rules/final/2008/34-58465.pdf>
101. SEC Release No. 33-8900, Foreign Issuer Reporting Enhancements - February 29, 2008.  
<http://www.sec.gov/rules/proposed/2008/33-8900.pdf>
102. SEC Release 34-55540, Termination of a Foreign Private Issuer's Registration of a Class of Securities Under Section 12(g) and Duty to File Reports Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934, March 27, 2007.  
<http://www.sec.gov/rules/final/2007/34-55540.pdf>

#### Mandatory Use of XBRL Tagging of Financial Statements

103. Staff Interpretations and FAQs Related to Interactive Data Disclosure – September 10, 2010  
<http://www.sec.gov/spotlight/xbrl/staff-interps.shtml>
104. Interactive Data for Financial Reporting—A Small Entity Compliance Guide – April 3, 2009  
<http://www.sec.gov/info/smallbus/secg/interactivedata-secg.htm>
105. SEC Release No. 33-9002A, Interactive Data to Improve Financial Reporting – April 1, 2009. <http://www.sec.gov/rules/final/2009/33-9002a.pdf>

106. SEC Release No. 33-8924, Interactive Data to Improve Financial Reporting - May 30, 2008. <http://www.sec.gov/rules/proposed/2008/33-8924.pdf>

**IFRS Convergence of Accounting Standards - US Companies**

107. Press Release - U.S. Regulators Encourage Comments on CPSS-IOSCO Consultative Report on Principles for Financial Market Infrastructures - March 10, 2011  
<http://www.sec.gov/news/press/2011/2011-64.htm>
108. SEC Release No. 33-9134: Notice of Solicitation of Public Comment on Consideration of Incorporation IFRS into the Financial Reporting System For U.S. Issuers, August 12, 2010. <http://www.sec.gov/rules/other/2010/33-9134.pdf>
109. Chairman Mary L. Shapiro Statement on FASB-IASB Decision to Modify Timing of Certain Convergence Projects, Washington, D.C., June 2, 2010  
<http://www.sec.gov/news/press/2010/2010-96.htm>
110. Joint Statement by the IASB and the FASB on Their Convergence Work, June 2, 2010  
[http://www.fasb.org/cs/ContentServer?c=Document\\_C&pagename=FASB%2FDocument\\_C%2FDocumentPage&cid=1176156919319](http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156919319)
111. Press Release – SEC Approves Statement on Global Accounting Standards – February 24, 2010. <http://www.sec.gov/news/press/2010/2010-27.htm>
112. SEC Release No. 33-9109; 34-61578, Commission Statement in Support of Convergence and Global Accounting Standards, February 24, 2010.  
<http://www.sec.gov/rules/other/2010/33-9109.pdf>
113. FASB and IASB Reaffirm Commitment to Memorandum of Understanding, November 5, 2009  
[http://www.fasb.org/cs/ContentServer?c=Document\\_C&pagename=FASB%2FDocument\\_C%2FDocumentPage&cid=1176156535882](http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176156535882)
114. Proposed Rule: Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards by U.S. Issuers, November 14, 2008  
[http://www.thecorporatecounsel.net/member/SEC/33-9005\\_IFRS.pdf](http://www.thecorporatecounsel.net/member/SEC/33-9005_IFRS.pdf)
115. FASB Clarifications on Fair Value Accounting—September 30, 2008  
<http://www.sec.gov/news/press/2008/2008-234.htm>
116. Speech by Commissioner Elisse B. Walter: Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards from U.S. Issuers - August 27, 2008  
<http://www.sec.gov/news/speech/2008/spch082708ebw.htm>
117. SEC Spotlight on: International Financial Reporting Standards 'Roadmap', available at <http://www.sec.gov/spotlight/ifrsroadmap.htm> for archived webcasts, unofficial roundtable transcripts, and other materials - August 4, 2008.

118. Speech by SEC Staff John M. White: IFRS and U.S. Companies: A Look Ahead - June 5, 2008  
<http://www.sec.gov/news/speech/2008/spch060508jww.htm>
119. Speech by Chairman Christopher Cox: International Financial Reporting Standards: The Promise of Transparency and Comparability for the Benefit of Investors Around the Globe - May 28, 2008  
<http://www.sec.gov/news/speech/2008/spch052808cc.htm>
120. SEC Release No. 33-8879, Acceptance From Foreign Private Issuers of Financial Statements Prepared in Accordance With International Financial Reporting Standards Without Reconciliation to U.S. GAAP, December 21, 2007.  
<http://www.sec.gov/rules/fin112007/33-8879.pdf>
121. Concept Release (September 13, 2007) Allowing U.S. Issuers To Prepare Financial Statements In Accordance With International Financial Reporting Standards.  
<http://www.sec.gov/rules/concept/2007/33-8831a.pdf>

#### Cross-Border M&A

122. Comment Letter from the Committee on Federal Regulation of Securities of the Section of Business Law of the American Bar Association on the Revisions to the Cross-Border Tender Offer, Exchange Offer and Beneficial Ownership Reporting Rules for Certain Foreign Institutions, (May 6, 2008) - July 18, 2008. <http://www.sec.gov/comments/s7-10-08/s71008-27.pdf>
123. Comment Letter from the Permanent Committee on the Revisions to the Cross- Border Tender Offer, Exchange Offer and Beneficial Ownership Reporting Rules for Certain Foreign Institutions, (May 6,2008)- June 23, 2008. <http://www.sec.gov/comments/s7-10-08/s71008-12.pdf>
124. SEC Release No. 33-8917, Revisions to the Cross-Border Tender Offer, Exchange Offer and Business Combinations Rules and Beneficial Ownership Reporting Rules for Certain Foreign Institutions, May 6, 2008. <http://www.sec.gov/rules/proposed/2008/33-8917.pdf>

#### Enforcement

125. Press Release - SEC's New Whistleblower Program Takes Effect Today – August 12, 2011  
<http://www.sec.gov/news/press/2011/2011-167.htm>
126. Speech by Sean X. McKessy, Chief, Office of the Whistleblower, Remarks at Georgetown University, Washington, D.C., August 11, 2011  
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127. Press Release - SEC Charges Liquor Giant Diageo with FCPA Violations – July 27, 2011  
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