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SEC Issues Compliance and Disclosure Interpretations Regarding Proxy Disclosure Enhancements

The Division of Corporate Finance of the Securities and Exchange Commission ("SEC") has issued a release that provides interpretative guidance on disclosure requirements under the proxy disclosure enhancements that were recently adopted by the SEC. The guidance specifically addresses the February 28, 2010 effective date of the disclosure enhancements and its relation to upcoming filings with the SEC.

The SEC's release containing the interpretations can be located at the SEC's website at <http://www.sec.gov/divisions/corpfm/cfguidance.shtml>.

If you have any questions regarding the release or the proxy disclosure enhancements, please contact [John Henry](mailto:jhenry@millermartin.com) at jhenry@millermartin.com, [Clint Cromwell](mailto:ccromwell@millermartin.com) at ccromwell@millermartin.com or any other member of Miller & Martin's [Securities Practice Group](#).

The opinions expressed in this bulletin are intended for general guidance only. They are not intended as recommendations for specific situations. As always, readers should consult a qualified attorney for specific legal guidance. Should you need assistance from a Miller & Martin attorney, please call 1-800-275-7303.

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