

Current Disclosure Issues
Annual Disclosure Documents and SEC Update

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Cybersecurity Disclosure Guidance

- CF Disclosure Guidance: Topic #2
- Scope of Risks Covered
- Disclosure Standard
- Potential Impacts to Consider
- Disclosure Requirements

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Cybersecurity Disclosure Guidance (cont'd.)

- Disclosure Requirements
 - Risk Factors
 - MD&A
 - Litigation
 - Description of the Business
 - Financial Statements
 - Disclosure Controls and Procedures

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Climate Change Disclosure

- Considerations
- Disclosure Requirements

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2012 Proxy Statement Disclosures

- CD&A
 - Say on Pay Outcome
 - CD&A "Executive Summary"
- Proxy Statement Summary
 - GE & Prudential
- Say on Pay Frequency Disclosure

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Dodd Frank Implementation Update

- Compensation Committee member independence
- Independence of compensation consultants
- Executive compensation disclosures - pay versus performance and CEO pay ratio
- Recovery of erroneously awarded compensation – clawback policies
- Disclosure of Hedging by Employees and Directors
- Broker discretionary voting on "other significant matters"
- Disclosure of Chairman and CEO structures
- Proxy Access

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Miscellaneous

- Disclosure of Say on Pay Frequency Decision
- Regulation G
- XBRL

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