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## "SEC Issues Interpretive Guidance on Exchange Act Sections 13(d) and 13(g)" by Scott Budlong, Selina Tay and Gianna Quach

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In September 2009, the Staff of the SEC's Division of Corporation Finance issued Compliance and Disclosure Interpretations relating to beneficial ownership reporting under Section 13 of the Securities Exchange Act. Scott Budlong, Selina Tay and Gianna Quach of RK&O's New York-based securities practice analyze the Interpretations in this memorandum.

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