

Introduction to the 2026 Edition

This 2026 Edition of *Going Public Handbook* helps you advise your clients with confidence as they pass through the registration process and become subject to a host of reporting and disclosure requirements. It provides practice-oriented information about going public, financing, disclosure systems, and which companies must register under the Securities Act.

New features and recent developments in this edition include:

- SEC and administration policy on crypto assets
- Status of cryptocurrency litigation
- Final SEC rules governing SPACs
- Confidential filings and the 2025 accommodations
- SEC cybersecurity rules and cybersecurity disclosure litigation
- Case law developments involving extraterritoriality outside of the cryptocurrency context
- Definition of foreign private issuer: 2025 concept release
- SEC T+1 settlement rules
- The SEC's disappearing climate regulations
- Constitutional and other challenges to authority of self-regulatory organizations
- Case law developments on the proxy advisor rules
- Federal forum provisions; arbitration clauses