# Introduction to the 2026-2 Edition

New features and recent developments in this 2026-2 edition:

- SEC proposes rescinding climate-related disclosure rules (§ 13:20)
- Updated Corporation Finance Interpretations (CFIs) (formerly C&DIs) re: Securities Act Rules (7/21/2026) (Appendix 5)
- Updated Corporation Finance Interpretations (CFIs) (formerly C&DIs) re: Securities Act Sections (6/23/2026) (Appendix 5:3)
- Updated Corporation Finance Interpretations (CFIs) (formerly C&DIs) re: Regulation Crowdfunding (July 9, 2026) (§ 11:75.75)
- CorpFin releases new Corporate Finance Interpretations (CFIs) (formerly C&DIs) regarding Exchange Act Sections 13(d) and Section 13(g) and Regulation 13D-G Beneficial Ownership Reporting (July 9, 2026) (Appendix 5.60)
- Would the U.S. Supreme Court require the SEC to prove pecuniary loss by victims to benefit from disgorgement? (§ 14:90.65, Sripetch v. SEC (U.S., 2026))
- Should whistleblower John Doe be awarded financially under Dodd-Frank for voluntarily revealing corporate corruption to the media, then to the SEC and Congress too upon request? (New § 14:53.65; Doe v SEC (D.C. Circuit, 2026))
- Is FINRA's exercise of jurisdiction under the SEC unconstitutional? (New § 14:89.75; Smith v SEC (Sixth Circuit 2026))
- Was the Gap company failure to mention its failing plus-sized clothing campaign to investors enough for 10b-5 fraud liability? (§ 14:40.30 Smith v The Gap (Second Circuit 2026))