Introduction to the 2026-1 Release

Going Public and the Public Corporation provides comprehensive guidance on going public and being a public company. This treatise approaches issues from the point of view of a single-integrated disclosure system under the securities acts. It covers public financing from the initiating of the underwriting process through the closing, including statutes, rules, staff interpretations, case law and concrete examples. It also provides you a wealth of original source material, including excerpts from actual forms or disclosure documents.

Shelving Instructions

- REMOVE and RECYCLE volumes volumes 1, 1A, 1B, 1E, and 1G
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Highlights

New features and recent developments in this release include:

- Irrevocable liability, U.S. intermediation, and the Eurobond market
- Extraterritoriality and cryptocurrency
- Extraterritoriality and the registration provisions of the Securities Act
- Dodd-Frank § 929P(b) and extraterritoriality
- Extraterritorial application of the SOX anti-retaliation provision
- Extraterritorial application of RICO
- Extraterritorial application of the Lanham Act
- Quarterly reporting and the Trump administration
- Retail access to private markets
- Disclosure of intra-quarterly data in registered public offerings
- Staff adopts no-review policy for 2026 proxy season
- Ordinary business: staff reinstates previously rescinded guidance regarding the ordinary business exclusion (SLB 14M)

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