

SEC Reporting & Compliance Alert

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SEC Rules Requiring Exhibit Hyperlinks to Take Effect

The Securities and Exchange Commission's (SEC) new rules requiring hyperlinked exhibits in SEC filings will be effective for most public companies on **September 1, 2017**. As a result, large accelerated and accelerated filers must include active hyperlinks to each exhibit listed in the exhibit index of filings, including Forms 10-K, 10-Q, 8-K, 20-F, S-1, S-3 and S-4, submitted to the SEC on or after September 1, 2017. If the exhibit is incorporated by reference, then an active hyperlink to the exhibit separately filed on the EDGAR (Electronic Data Gathering, Analysis and Retrieval) system is required.

The new rules do not apply to certain filings, such as Forms 6-K and certain forms required to be filed by Canadian issuers pursuant to the multijurisdictional disclosure system. Nonaccelerated filers and smaller reporting companies that submit filings in ASCII format are permitted to delay compliance with these rules until September 1, 2018.

For additional information about these new requirements, please see our March 17, 2017, client alert "[SEC Adopts Rules Requiring Hyperlinks to Exhibits](#)." A copy of the SEC adopting release for the final rules is available [here](#), and a copy of the accompanying SEC press release is available [here](#).

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