



Jason Day has put together this "[Understanding the SEC Comment Letter Process](#)" Guide. Check it out! It covers these four topics:

1. For the Uninitiated, the Basics of the Corp Fin Comment Process
2. The Art of Responding to Corp Fin Comments: What to Do
3. The Art of Responding to Corp Fin Comments: What *Not* to Do
4. Should In-House Lawyers Keep Track of SEC Comment Letter Trends?

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