



As we continue to wait for the SEC to adopt final climate disclosure rules, Corp Fin is continuing to issue comments during their review of '34 Act filings on climate change risk issues. As this "[Bloomberg Law](#)" [article](#) notes, Corp Fin has issued comments on the filings of at least a dozen companies in the last three months.

You might recall that Corp Fin posted a [sample climate change comment letter](#) a few years ago. The types of comments remain consistent with that sample. Company responses to these letters are continuing to require two to three rounds of back and forth with the Staff in order to satisfy questions about company disclosure practices.

Explore more in

[Corporate Law](#)

Blog series

Public Chatter

Public Chatter provides practical guidance—and the latest developments—to those grappling with public company securities law and corporate governance issues, through content developed from an in-house perspective.

[Subscribe ?](#)

[Visit Public Chatter Resources for Guides, Quick Alerts and Programs](#)

[View the blog](#)