

AMERICAN BAR ASSOCIATION

Section of Intellectual Property Law
321 North Clark Street
Chicago, IL 60654-7598
(312) 988-6254
FAX: (312) 988-6800
E-mail: iplaw@americanbar.org
www.americanbar.org/iplaw

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Programming / Events

Amy Mandel

Communications / Publications

Thomas L. Stoll

Legislative Consultant

Washington, DC

thomas.stoll@americanbar.org

July 18, 2016

Brent J. Fields

Secretary

Securities and Exchange Commission

100 F Street

NE, Washington, DC 20549-1090

Via e-mail at rule-comments@sec.gov

Concept Release: Business and Financial Disclosure Required by Regulations S-K (File Number S7-06-16)

Dear Mr. Fields:

On behalf of the American Bar Association Section of Intellectual Property Law (Section), I write to request an extension of time to submit our response to the Securities and Exchange Commission's (SEC) request for comments found in Concept Release: Business and Financial Disclosure Required by Regulations S-K (File Number S7-06-16).

In Section 3, titled "Technology and Intellectual Property Rights (Item 101(c)(1)(iv))," (pp. 67-70), you describe the current requirements for the disclosure of patents, trademarks, licenses, franchises, and concessions held, noting that Item 101(c)(1)(iv) does not require disclosures relating to copyrights or trade secrets. Next you seek input on whether to "expand the rule to include other types of intellectual property" and ask what other information should be required to be disclosed, and how detailed that disclosure should be.

Throughout Congress's consideration of the legislation that resulted in S. 1890, the "Defend Trade Secrets Act of 2016," the American Bar Association Section of Intellectual Property Law repeatedly expressed its strong support for efforts to strengthen trade secret protections in the United States. Accordingly, we would like the opportunity to respond to the SEC's request for comment, posed in questions 42-46 to, at a minimum, address the potential impact these disclosure requirements might have on trade secrets.

Unfortunately, the SEC's Concept Release only came to our attention a few days ago. Given internal processes that must be followed in order to communicate our views, the Section does not have the time to complete its response and obtain the necessary approvals by the set deadline for comments, which we understand to be July 21. The Section therefore respectfully requests an extension of 30 days to allow it to draft comments and process them through our internal approval procedures.

Sincerely,

A handwritten signature in black ink, appearing to read "Theodore H. Davis Jr.", written in a cursive style.

Theodore H. Davis Jr., Chair
ABA Section of Intellectual Property Law