

## SEC Does Not Extend Time to File Reports, But Does Extend Other Temporary Relief

By Jeffrey T. Haughey  
July 7, 2020

Among the actions recently taken by the SEC, it did not extend the time to file periodic reports that were due on or before July 1st. This means that calendar year companies will need to file their second quarter 10-Qs in accordance with the normal deadline for each category of issuers.

The staff of Corporation Finance (Staff) will continue taking the position that it will not take enforcement action if:

- a signatory retains a manually-signed signature page and provides that page as promptly as reasonably practicable to the filer for its retention pursuant to Rule 302(b) of Regulation S-T. The signatory may also provide an electronic record (such as a photo or pdf) when the document is signed.
- the date and time of execution are indicated in such document; and
- the filer maintains policies and procedures on this process.

This position will remain in effect until a date specified in a published notice by the SEC at least two weeks after such notice.

The Staff also extended for the same indeterminate period its temporary relief to allow paper filings by email under Rule 144 and other forms such as 6-K and 11-K, which had been originally set to end on June 30th. As is customary, the Staff reminded us that its guidance is not legally binding. [Click here](#) for more details on the original relief.

For questions regarding filing and signature requirements or any other SEC guidance, please contact your GableGotwals attorney or a member of our [Corporate & Securities team](#).



[Jeffrey T. Haughey](#)  
918-595-4837

[jhaughey@gablelaw.com](mailto:jhaughey@gablelaw.com)

[www.gablelaw.com](http://www.gablelaw.com)

*This article is provided for educational and informational purposes only and does not contain legal advice or create an attorney-client relationship. The information provided should not be taken as an indication of future legal results; any information provided should not be acted upon without consulting legal counsel.*