

SEC Staff Publishes C&DIs of FAST Act Requirements That Affect Savings and Loan Holding Companies

January 12, 2016 — On December 21, 2015, the SEC's Division of Corporation Finance issued four [Compliance and Disclosure Interpretations](#) (C&DIs) of requirements under the FAST Act¹ that apply to savings and loan holding companies. The new C&DIs discuss:

- The FAST Act's effect on Sections 12(g) and 15(g) of the Securities Exchange Act of 1934.
- The FAST Act's effect on registrations as of a fiscal year-end on or before December 4, 2015.
- Termination of the registration of a class of equity security.
- Suspension of reporting obligations.

The FAST Act C&DIs are in addition to those issued on December 10, 2015, that apply to emerging growth companies (see Deloitte's December 18, 2015, [journal entry](#) for more information).

¹ The Fixing America's Surface Transportation Act became law on December 4, 2015. For a summary of the FAST Act's key provisions, see Deloitte's December 8, 2015, [journal entry](#).

This publication is provided as an information service by Deloitte's National Office and may contain summaries of Deloitte's observations at meetings or other events. Such summaries are believed to be accurate; however, no representation can be made that it is complete or without error. Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this publication.

As used in this document, "Deloitte" means Deloitte & Touche LLP, a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of the legal structure of Deloitte LLP and its subsidiaries.