

## Division of Corporation Finance Announcement Regarding Recommencement of Operations

The Division of Corporation Finance is returning to normal operations. In general, we anticipate addressing filings, submissions and requests for staff action based on when an item was submitted. In other words, absent compelling circumstances, we expect to address matters in the order in which they were received.

Staff members in the Division are available to answer questions relating to filings and other federal securities law matters, but their response time may be longer than ordinary. If you require assistance on an expedited basis, please submit your request, contact information and the reason you believe expedited treatment is necessary to [CFEmergency@sec.gov](mailto:CFEmergency@sec.gov).

Consistent with the Division's Questions and Answers in connection with its statement regarding Actions During a Government Shutdown, some registrants omitted or removed delaying amendments from their registration statements. We will consider requests to accelerate the effective date of those registration statements if they are amended to include a delaying amendment prior to the end of the 20 day period and acceleration is appropriate. In cases where we believe it would be appropriate for a registrant to amend to include a delaying amendment, we will notify that registrant. We remind registrants that Rule 430A is only available with respect to registration statements that we declare effective and is not available to registration statements that go effective as a result of the passage of time.

The Division's normal activities include providing no-action guidance under Exchange Act Rule 14a-8 with respect to shareholder proposals. We generally expect to respond to these requests in the order received. We recognize that companies may have impending print deadlines or that negotiations may have changed the need for the staff's views. Please notify the staff at [shareholderproposals@sec.gov](mailto:shareholderproposals@sec.gov) as soon as possible of any timing constraints or changes in circumstances that could help us prioritize our responses. The Division received a number of other requests for guidance or regulatory relief during the lapse in funding and response times may be longer than ordinary. If such a request has become more urgent, please feel free to contact us again at [CFEmergency@sec.gov](mailto:CFEmergency@sec.gov). Otherwise, we will generally respond to all requests in the order received.

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