SEC Comment Letter Response Checklist

This SEC comment letter response checklist provides a work plan for management, securities counsel and auditors. Read each comment in the context of the entire filing. The response should address the staff's actual concern and identify any related disclosure that also requires revision.

How to use this checklist: identify the supporting record and responsible person for each item. Mark an item complete only after the relevant records and analysis have been reviewed. Note unresolved matters for counsel.

Organize the review

- ☐ Confirm the filing under review, staff contacts, requested response date and responsibility for coordinating the response.
- ☐ Circulate the letter promptly to the people responsible for the affected disclosures, including the auditors for accounting matters.
- ☐ Prepare a response matrix identifying each comment, responsible person, supporting records, proposed response and required filing changes.

Substantiate each answer

- ☐ Determine whether the staff requests revised disclosure, additional information, an explanation or a future-filing commitment.
- ☐ Reconcile the topic across financial statements, MD&A, risk factors, business descriptions, exhibits and public communications.
- ☐ Check each factual, accounting and legal explanation against supporting records and current authority; identify unresolved judgments.

Revise and coordinate

- ☐ Explain the response to each comment and identify where revised disclosure appears; use accurate page and section references.
- ☐ Coordinate auditor review, management verification and internal approvals; escalate issues affecting prior financial statements or other disclosures.
- ☐ Address sensitive information under the applicable confidential-treatment or omission procedure; do not assume correspondence remains private.

File and track

- ☐ Confirm the correct response and amendment filing process, including any draft-submission status, exhibits and signatures.
- ☐ If more time or clarification is needed, contact the staff; document any agreed extension or clarification.
- ☐ Track follow-up comments and future-filing commitments, preserve supporting records, and confirm completion of the review process.

Need assistance evaluating or responding to SEC comments? Call 561-416-8956 or email Hamilton & Associates Law Group, P.A. at info@securitieslawyer101.com.