

Appendix EE  
Pension Benefit Guaranty Corporation



Pension Benefit Guaranty Corporation  
1200 K Street, N.W., Washington, D.C. 20005-4026

December 22, 2017

The Honorable Trey Gowdy, Chairman  
Committee on Oversight and Government Reform  
Congress of the United States  
House of Representatives  
2157 Rayburn House Office Building  
Washington, DC 20515-6143

The Honorable Mark Meadows, Chairman  
Subcommittee on Government Operations

The Honorable Jim Jordan, Chairman  
Subcommittee on Healthcare, Benefits, and Administrative Rules

The Honorable Gary J. Palmer, Chairman  
Subcommittee on Intergovernmental Affairs

The Honorable Blake Farenthold, Chairman  
Subcommittee on the Interior, Energy, and Environment

Dear Chairman Gowdy and Chairmen Meadows, Jordan, Palmer, and Farenthold:

This is to respond to the request to W. Thomas Reeder, Director, from the House Committee on Oversight and Government Reform dated December 8, 2017. We understand that the Committee is seeking information about agency statements to the public of general applicability and future effect that set forth a policy or interpret a statutory or regulatory issue.

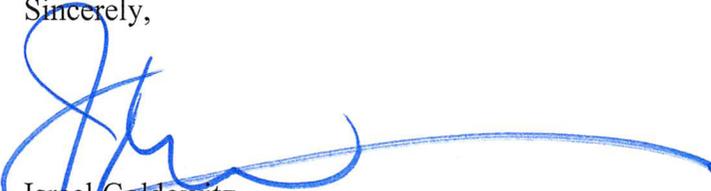
Our search thus far has identified 45 such guidance documents. For each document, we have gathered and organized the available identifying information you requested (*e.g.*, title, brief description, hyperlink, *et al.*) in the enclosed spreadsheet.

Some of the fields of the spreadsheet are blank, reflecting limitations on the information that we were able to ascertain at this time. We will supplement this response, and correct any inadvertent errors, if we learn of additional responsive information or documents.

Please do not hesitate to contact me with any questions. I can be reached at

[REDACTED] or [REDACTED].

Sincerely,



Israel Goldowitz

Deputy General Counsel for Program Law and Policy

Enclosure

cc: The Honorable Elijah E. Cummings, Ranking Member  
Committee on Oversight and Government Reform

The Honorable Gerald E. Connolly, Ranking Member  
Subcommittee on Government Operations

The Honorable Raja Krishnamoorthi, Ranking Member  
Subcommittee on Healthcare, Benefits, and Administrative Rules

The Honorable Val Butler Demings, Ranking Member  
Subcommittee on Intergovernmental Affairs

The Honorable Stacey E. Plaskett, Ranking Member  
Subcommittee on the Interior, Energy, and Environment

	Guidance Type	Brief Description	Date Issued/Updated	Issuing Agency	Considered Significant?	Provided to OIRA?	Submission Title	Submission Date	Congress and GAO Reviewed?	Submission Title	Submission Date	RRTF Reviewed?	FR Citation	Hyperlink	RIN	Other ID #
Premium Penalty Relief; Alternative Premium Funding Target Election Relief	Policy Statement	Provides relief from certain premium penalties and in certain situations involving alternative premium funding target elections.	09/2011	PBGC	No	No			No	N/a	N/a	Yes	76 FR 57082	<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/2011-23692.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/2011-23692.pdf</a>	N/a	
Premium Changes Based on Recharacterization of Contributions	Policy Statement	Addresses PBGC's policy on accepting and responding to amended premium filings based on recharacterization of contributions.	12/2011	PBGC	No	No			No	N/a	N/a	Yes	76 FR 79714	<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/2011-32804.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/2011-32804.pdf</a>	N/a	
Premium Penalty Relief for Certain Delinquent Plans	Policy Statement	Announces a limited window for covered plans that have never paid required premiums to pay past-due premiums without penalty.	02/2012	PBGC	No	No			No	N/a	N/a	Yes	77 FR 6675	<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/2012-3054.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/2012-3054.pdf</a>	N/a	
PBGC Extension of ERISA section 4010 Reporting Deadline	Technical Update	Grants an automatic one-day extension for reporting by controlled groups whose 105-day reporting period includes February 29, 2008.	02/2008	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-1-pbgc-extension-erisa-section-4010-reporting-deadline">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-1-pbgc-extension-erisa-section-4010-reporting-deadline</a>	N/a	Technical Update 08-1
Extension of ERISA section 4010 Reporting Deadline	Technical Update	Waives reporting of missed quarterly contributions for plan years beginning in 2008 for certain small employers.	03/2008	PBGC	No	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-2-waiver-small-employer-reporting-missed-quarterly">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-2-waiver-small-employer-reporting-missed-quarterly</a>	N/a	Technical Update 08-2
Waiver of Certain Reporting Requirements under ERISA Section 4010 for Controlled Groups with Aggregate Plan Underfunding Not Exceeding \$15 Million	Technical Update	Waives annual financial and actuarial reporting under ERISA section 4010 in certain cases for controlled groups with aggregate plan underfunding of \$15 million or less for information years beginning in 2008.	12/2008	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-3-waiver-certain-reporting-requirements-under-erisa">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-3-waiver-certain-reporting-requirements-under-erisa</a>	N/a	Technical Update 08-3
ERISA section 4010 reporting; Alternative form-of-payment assumption for determining benefit liabilities	Technical Update	Provides that, for information years starting on or after January 1, 2008, filers may determine benefit liabilities using the form-of-payment assumption described in § 4044.51 of PBGC's regulation on Allocation of Assets in Single-Employer Plans (29 CFR part 4044).	03/2009	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-2-erisa-section-4010-reporting-alternative-form-payment">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-2-erisa-section-4010-reporting-alternative-form-payment</a>	N/a	Technical Update 09-2
Effect of MAP-21 on 4010 Reporting	Technical Update	Provides guidance on the effect of MAP-21 on annual financial and actuarial reporting under section 4010 of ERISA and part 4010 of PBGC's regulations.	09/2012	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-12-2-effect-map-21-4010-reporting">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-12-2-effect-map-21-4010-reporting</a>	N/a	Technical Update 12-2
Effect of HATFA on 4010 Reporting	Technical Update	Provides guidance on the effect of HATFA on annual financial and actuarial information reporting under section 4010 of ERISA and part 4010 of PBGC's regulations.	10/2014	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-14-2-effect-hatfa-4010-reporting">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-14-2-effect-hatfa-4010-reporting</a>	N/a	Technical Update 14-2
Reportable Events; Funding-Related Determinations for Threshold Test, Waivers, and Extensions; Effect of the Pension Protection Act of 2006; Guidance for 2009 Plan Years	Technical Update	Provides that for purposes of the reportable events regulation, a plan's unfunded vested benefits (UVBs) and the value of its assets and vested benefits are determined for a plan year beginning in 2009 in the same manner as for premiums for the preceding plan year. It also provides options for applying the "form 1 extension" for plan years beginning in 2009.	01/2009	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-1-reportable-events-funding-related-determinations">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-1-reportable-events-funding-related-determinations</a>	N/a	Technical Update 09-1
Reportable Events; Missed Quarterly Contributions; Reporting Relief for Small Plans; Guidance for 2009 Plan Years	Technical Update	Provides that for purposes of the reportable events regulation, if a required quarterly contribution for the 2009 plan year is not timely made to a plan, and the failure to make the contribution is not motivated by financial inability, the reporting requirement under § 4043.25 of the reportable events regulation - (1) is waived if the plan has fewer than 25 participants for the prior plan year, and (2) if the plan has at least 25 but fewer than 100 participants for the prior plan year, will be considered satisfied if a simplified notice is filed with PBGC by the time the first missed-quarterly reportable event report for the 2009 plan year would otherwise be due.	04/2009	PBGC	No	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-3-reportable-events-missed-quarterly-contributions">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-3-reportable-events-missed-quarterly-contributions</a>	N/a	Technical Update 09-3
Reportable Events; Funding-Related Determinations; Missed Quarterly Contributions; Guidance for 2010 Plan Years	Technical Update	Provides guidance for plan years beginning in 2010 on compliance with the reportable events requirements of section 4043 of ERISA and PBGC's regulation on Reportable Events and Certain Other Notification Requirements (29 CFR part 4043).	11/2009	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-4-reportable-events-funding-related-determinations-missed">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-09-4-reportable-events-funding-related-determinations-missed</a>	N/a	Technical Update 09-4

	Guidance Type	Brief Description	Date Issued/Updated	Issuing Agency	Considered Significant?	Provided to OIRA?	Submission Title	Submission Date	Congress and GAO Reviewed?	Submission Title	Submission Date	RRTF Reviewed?	FR Citation	Hyperlink	RIN	Other ID #
Reportable Events; Funding-Related Determinations; Missed Quarterly Contributions; Guidance for 2011 Plan Years	Technical Update	Provides guidance for plan years beginning in 2011 on compliance with the reportable events requirements of section 4043 of ERISA and PBGC's regulation on Reportable Events and Certain Other Notification Requirements (29 CFR part 4043).	12/2010	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-4-reportable-events-funding-related-determinations-missed">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-4-reportable-events-funding-related-determinations-missed</a>	N/a	Technical Update 10-4
Reportable Events; Funding-Related Determinations; Missed Quarterly Contributions; Guidance for 2012 Plan Years	Technical Update	Provides guidance for plan years beginning in 2012 on compliance with the reportable events requirements of section 4043 of ERISA and PBGC's regulation on Reportable Events and Certain Other Notification Requirements (29 CFR part 4043).	12/2011	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-11-1-reportable-events-funding-related-determinations-missed">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-11-1-reportable-events-funding-related-determinations-missed</a>	N/a	Technical Update 11-1
Reportable Events; Funding-Related Determinations; Missed Quarterly Contributions; Guidance for Plan Years after 2012	Technical Update	Provides guidance for plan years beginning after 2012 on compliance with the reportable events requirements of section 4043 of ERISA and PBGC's regulation on Reportable Events and Certain Other Notification Requirements (29 CFR part 4043).	01/2013	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-13-1-reportable-events-funding-related-determinations-missed">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-13-1-reportable-events-funding-related-determinations-missed</a>	N/a	Technical Update 13-1
Technical Update 17-1: Active Participant Reduction Reportable Events	Technical Update	Provides guidance on compliance with the active participant reduction event requirements of section 4043(c)(3) of ERISA and PBGC's regulation on Reportable Events and Certain Other Notification Requirements (29 CFR part 4043.23(a)).	09/2017	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-17-1-active-participant-reduction-reportable-events">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-17-1-active-participant-reduction-reportable-events</a>	N/a	Technical Update 17-1
Multiemployer Plans - Clarification of Schedule R (Form 5500) Instructions and Partial Reporting Relief for 2009	Technical Update	Clarifies the Line 14 Instructions for the Schedule R (Form 5500) and provides partial reporting relief for completing Line 14 for the 2009 plan year.	06/2010	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-1-multiemployer-plans-clarification-schedule-r-form-5500">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-1-multiemployer-plans-clarification-schedule-r-form-5500</a>	N/a	Technical Update 10-1
Variable Rate Premiums; Alternative Premium Funding Target Elections; Box 5 Relief	Technical Update	Provides relief to plans that intended to elect to use the alternative premium funding target to calculate the variable rate premium (VRP) but did not check Box 5 on the comprehensive premium filing, if certain conditions are met and the plan notifies PBGC.	06/2010	PBGC	No	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-2-variable-rate-premiums-alternative-premium-funding">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-2-variable-rate-premiums-alternative-premium-funding</a>	N/a	Technical Update 10-2
Effect of MAP-21 on PBGC Premiums	Technical Update	Provides guidance on the effect of the Moving Ahead for Progress in the 21st Century Act (MAP-21) on PBGC premiums.	08/2012	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-12-1-effect-map-21-pbgc-premiums">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-12-1-effect-map-21-pbgc-premiums</a>	N/a	Technical Update 12-1
Effect of HATFA on PBGC Premiums	Technical Update	Provides guidance on the effect of the Highway and Transportation Funding Act of 2014 (HATFA) on PBGC premiums.	09/2014	PBGC	No				No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-14-1-effect-hatfa-pbgc-premiums">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-14-1-effect-hatfa-pbgc-premiums</a>	N/a	Technical Update 14-1
Minimum Lump Sum Assumptions for Single-Employer Plans that Terminate in a Plan Year Beginning On or After January 1, 2008	Technical Update	For plans that terminate on or after the effective date of certain amendments to the law as enacted by the Pension Protection Act of 2006 ("PPA 2006"), provides guidance on how to apply the PPA 2006 changes in the interest rate and mortality table used in calculating minimum lump sum amounts.	12/2008	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-4-minimum-lump-sum-assumptions-single-employer-plans">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-08-4-minimum-lump-sum-assumptions-single-employer-plans</a>	N/a	Technical Update 08-4
Simplified Methods for Applying the Requirement to Disregard Benefit Reductions in Determining Withdrawal Liability - Multiemployer Pension Plans - Pension Protection Act of 2006	Technical Update	Provides guidance on simplified methods for the application of the statutory requirement that multiemployer plans in critical status disregard certain benefit reductions in determining the plan's unfunded vested benefits for purposes of determining an employer's withdrawal liability under section 4201 of ERISA.	07/2010	PBGC	Yes	Yes			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-3-simplified-methods-applying-requirement-disregard">https://www.pbgc.gov/prac/other-guidance/tu/technical-update-10-3-simplified-methods-applying-requirement-disregard</a>	N/a	Technical Update 10-3
Electronic Direct Deposit: Your Safest Way to Get Your Money	FAQs	FAQs about the electronic direct deposit option for receipt of pension benefit payments by PBGC.	07/2009	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/directdeposit.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/directdeposit.pdf</a>	N/a	Publication PBGC PS-11
Single-Employer Plans: Your Guaranteed Pension	FAQs	FAQs about the single-employer insurance program and how a participant's pension may be affected by PBGC guarantee limitations.	___ / 12/2016	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/wr/benefits/guaranteed-benefits/your-guaranteed-pension">https://www.pbgc.gov/wr/benefits/guaranteed-benefits/your-guaranteed-pension</a>	N/a	
Your PBGC Benefit Options	FAQs	FAQs about benefit choices currently available to participants who are not yet retired.	05/2002 / 03/2014	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/wr/benefits/payments/your-pbgc-benefit-options">https://www.pbgc.gov/wr/benefits/payments/your-pbgc-benefit-options</a>	N/a	
File PBGC Premiums Online with "My Plan Administration Account"	FAQs	FAQs about PBGC's secure, web-based application, "MyPAA," that enables pension plan administrators and other practitioners to electronically submit premium filings and payments to PBGC.	06/2015	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/MyPAA10.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/MyPAA10.pdf</a>	N/a	

	Guidance Type	Brief Description	Date Issued/Updated	Issuing Agency	Considered Significant?	Provided to OIRA?	Submission Title	Submission Date	Congress and GAO Reviewed?	Submission Title	Submission Date	RRTF Reviewed?	FR Citation	Hyperlink	RIN	Other ID #
Risk Mitigation & Early Warning Q&A	FAQs	FAQs about PBGC's updated risk mitigation and early warning program.	05/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/risk-migration/faq">https://www.pbgc.gov/prac/risk-migration/faq</a>	N/a	
Kline-Miller Multiemployer Pension Reform Act of 2014 (MPRA) FAQs	FAQs	FAQs about MPRA.	2015 / 07/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/pg/mpra/kline-miller-multiemployer-pension-reform-act-of-2014-faqs">https://www.pbgc.gov/prac/pg/mpra/kline-miller-multiemployer-pension-reform-act-of-2014-faqs</a>	N/a	
Multiemployer Insurance Program Facts	FAQs	General information (in Q&A format) about PBGC's multiemployer insurance program.	___ / 05/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/about/factsheets/page/multi-facts">https://www.pbgc.gov/about/factsheets/page/multi-facts</a>	N/a	
Multiemployer Plan Insolvency & Benefit Payments FAQs	FAQs	FAQs about insolvency of multiemployer plans and payment of benefits thereunder.	2015 (estimate)	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/about/factsheets/page/plan-insolvency">https://www.pbgc.gov/about/factsheets/page/plan-insolvency</a>	N/a	
Multiemployer Insolvent Plan Administrative Expense FAQs	FAQs	FAQs about administrative expenses of insolvent multiemployer plans.	2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/multiemployer/faqs">https://www.pbgc.gov/prac/multiemployer/faqs</a>	N/a	
Partition Regulation FAQs	FAQs	FAQs about the interim final rule to implement provisions of MPRA that prescribe the statutory conditions and notice requirements for PBGC to approve a partition of a troubled multiemployer plan.	06/2015	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/pg/mpra/partition-regulation-faqs">https://www.pbgc.gov/prac/pg/mpra/partition-regulation-faqs</a>	N/a	
Partition FAQs for Practitioners	FAQs	FAQs about partitions of multiemployer plans.	2015 (estimate) / 07/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/pg/mpra/partition-faqs-for-practitioners">https://www.pbgc.gov/prac/pg/mpra/partition-faqs-for-practitioners</a>	N/a	
Finding a Lost Pension	General Information	Provides advice on how a member of the public can plan and conduct his/her search for a "lost" pension, based on the experience of pension counselors.	04/2013	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/sites/default/files/finding-a-lost-pension.pdf">https://www.pbgc.gov/sites/default/files/finding-a-lost-pension.pdf</a>	N/a	PBGC Publication 1012
Qualified Domestic Relations Orders (QDROs) and PBGC	General Information	Provides general information to attorneys and other pension professionals on submitting domestic relations orders to PBGC after PBGC becomes trustee of a terminated pension plan. It also provides general information on the procedures PBGC follows to determine whether an order is a qualified domestic relations order (QDRO) for purposes of paying benefits under Title IV of the Employee Retirement Income Security Act of 1974, as amended (ERISA).	1997 / 10/2015	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/QDRO.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/QDRO.pdf</a>	N/a	PBGC Publication 100
Your Right to Appeal	General Information	Provides general information about how to file an appeal of a PBGC determination.	10/2016	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/yourrighttoappeal.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/yourrighttoappeal.pdf</a>	N/a	Publication PBGC PS-02
Federal Pension Insurance Guide for Small Business	General Information	Provides general information about PBGC's requirements to sponsors and administrators of defined benefit pension plans.	10/2009	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/smallbusinessguide.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/smallbusinessguide.pdf</a>	N/a	PBGC Publication 1008
A Predictable Secure Pension for Life: Defined Benefit Pensions	General Information	Offers an explanation of traditional defined benefit pension plans insured by PBGC: what they are, how they operate, and the rights and options of the workers covered by them.	01/2000	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/sites/default/files/legacy/docs/A_Predictable_Secure_Pension_for_Life.pdf">https://www.pbgc.gov/sites/default/files/legacy/docs/A_Predictable_Secure_Pension_for_Life.pdf</a>	N/a	PBGC Publication 1007
PBGC-Plan Sponsor Pilot Mediation Project Statement	General Information	Describes PBGC's pilot mediation program.	10/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/pbgc-plan-sponsor-pilot-mediation-project">https://www.pbgc.gov/prac/other-guidance/pbgc-plan-sponsor-pilot-mediation-project</a>	N/a	
PBGC Insurance Coverage	General Information	Provides general information about how to request a coverage determination from PBGC.	09/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/insurance-coverage">https://www.pbgc.gov/prac/other-guidance/insurance-coverage</a>	N/a	
PBGC FOIA Guide	General Information	Provides information about how to request materials from the PBGC under the Freedom of Information Act.	___ / 11/01/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/about/pg/footer/foia">https://www.pbgc.gov/about/pg/footer/foia</a>	N/a	
Information Quality Guidelines	General Information	Provides information about the Information Quality program at the PBGC in accordance with OMB guidance issued on 02/22/2002.	09/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/other-guidance/information-quality-guidelines">https://www.pbgc.gov/prac/other-guidance/information-quality-guidelines</a>	N/a	
Multiemployer Benefit Guarantees	General Information	General information about the legal limitations on PBGC's guarantee of multiemployer plan benefits.	___ / 02/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/multiemployer/multiemployer-benefit-guarantees">https://www.pbgc.gov/prac/multiemployer/multiemployer-benefit-guarantees</a>	N/a	
Multiemployer Premiums	General Information	General information about multiemployer plan premiums.	___ / 7/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/multiemployer/multiemployer-premiums">https://www.pbgc.gov/prac/multiemployer-premiums</a>	N/a	
Withdrawal Liability	General Information	General information about withdrawal liability in multiemployer plans.	___ / 1/2017	PBGC	No	No			No	N/a	N/a	Yes		<a href="https://www.pbgc.gov/prac/multiemployer/withdrawal-liability">https://www.pbgc.gov/prac/multiemployer/withdrawal-liability</a>	N/a	

**Comments:**  
 "N/a": Not applicable  
 Blank fields and date column entries reading "\_\_\_" reflect limitations on the information that we were able to ascertain at the time of our submission. We will supplement this response, and correct any inadvertent errors, if we learn of additional responsive information or documents.

Appendix FF  
Postal Regulatory Commission



POSTAL REGULATORY COMMISSION  
Washington, DC 20268-0001

Office of the Chairman

December 12, 2017

The Honorable Trey Gowdy  
Chairman, Committee on Oversight  
and Government Reform  
U.S. House of Representatives  
Washington DC 20515

Dear Mr. Chairman:

I am writing in response to the December 8, 2017 letter from the Committee asking for a listing of all guidance documents that have been issued by the Commission since January 1, 2008.

After reviewing the Committee's request, and consulting with our Office of the General Counsel, the Commission has not issued any of the referenced documents, as defined in your letter. Based on the nature of its work, Commission decisions are issued in public proceedings through Commission Orders or through public rulemaking proceedings.

Please do not hesitate to contact the Commission if we may be of further assistance in this matter.

With best wishes, I am

Sincerely yours,

A handwritten signature in black ink, appearing to read "R. G. Taub", with a long, sweeping horizontal line extending to the right.

Robert G. Taub  
Chairman  
Postal Regulatory Commission

Appendix GG  
Railroad Retirement Board



UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 NORTH RUSH STREET  
CHICAGO, ILLINOIS 60611-2092

BOARD MEMBERS:

(VACANT), CHAIRMAN

WALTER A. BARROWS, LABOR MEMBER

STEVEN J. ANTHONY, MANAGEMENT MEMBER

December 22, 2017

The Honorable Trey Gowdy, Chairman  
Committee on Oversight and Government Reform  
2157 Rayburn House Office Building  
Washington, DC 20215-6143

Dear Chairman Gowdy:

This responds to your letter of December 8, 2017 in which you requested that the Railroad Retirement Board (RRB) provide a list of guidance documents issued by the Agency between January 1, 2008 and the present.

The attached spreadsheet sets forth a list of 71 guidance documents issued by the RRB during the relevant period. The spreadsheet also contains the title, description, date of issuance, and other requested information relating to each guidance document.

We trust that the information provided is responsive to your request.

Sincerely,

Walter A. Barrows  
Labor Member

Steven J. Anthony  
Management Member

cc:

Hon. Mark Meadows, Chairman  
Subcommittee on Government Operations

Hon. Jim Jordan, Chairman  
Subcommittee on Healthcare, Benefits and Administrative Rules

Hon. Gary J. Palmer, Chairman  
Subcommittee on Intergovernmental Affairs

Hon. Blake Farenthold, Chairman  
Subcommittee on the Interior, Energy and Environment

Hon. Elijah E. Cummings, Ranking Member  
Committee on Oversight and Government Reform

Hon. Gerald E. Connolly, Ranking Member  
Subcommittee on Government Operations

Hon. Raja Krishnamoorthi, Ranking Member  
Subcommittee on Healthcare, Benefits and Administrative Rules

Hon. Val Butler Demings, Ranking Member  
Subcommittee on Intergovernmental Affairs

Hon. Stacy E. Plaskett, Ranking Member  
Subcommittee on the Interior, Energy and Environment



Title	Form of Guidance	Subject	Issue Date	Issuing Component	Indications	Citations and Links
L-2008-03	Legal Opinion	Continued Property Award Payment After Death of Employee	Feb. 27, 2008	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2008-06.1	Legal Opinion	Disability Due to Drug or Alcohol Abuse - Additional Opinion	Sep. 9, 2008	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2008-10	Legal Opinion	Last Pre-Retirement Employment Work Deductions and Seasonal Employment	May. 1, 2008	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2009-03	Legal Opinion	NUMIDENT as Proof of Age; E-Government	Feb. 3, 2009	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2009-04	Legal Opinion	Reopening Current Connection Determinations	Mar. 2, 2009	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2009-11	Legal Opinion	Classification of Contractor Systems Interacting with RRB Informaion Systems	Jun. 15, 2009	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2009-12	Legal Opinion	NUMIDENT as Proof of Age for Applicants not Yet Age 60; E-Government	Jul. 13, 2009	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2009-13	Legal Opinion	Protected Filing Date for Railroad Retirement and Survivor's Improvement Act of 2001 Eligible Employees	Jul. 17, 2009	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2009-16	Legal Opinion	Request for Legal Opinion of 20 CFR 2.116(b)(2)(i) and (b)(2)(iv)	Nov. 3, 2009	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2009-17	Legal Opinion	Request for Legal Opinion on Definition of Federal Tax Information (FTI)	Dec. 15, 2009	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2010-02	Legal Opinion	Effective Date of Full Retirement Age in Disability Work Deduction Cases	Apr. 6, 2010	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2010-03	Legal Opinion	Allocation of Employer Contributions to RLJ Administration Fund; Administration Expenses Under the RUIA	Jun. 10, 2010	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2010-08	Legal Opinion	Calculation of Partition Payment	Sep. 7, 2010	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2011-05	Legal Opinion	National Railroad Retirement Investment Trust - Fiduciary	Jun. 8, 2011	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2011-06	Legal Opinion	Modification of Factors Determining Waiver of All or a Portion of RRB Lien	Jul. 22, 2011	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2012-11	Legal Opinion	Middle Class Tax Relief and Job Creation Act of 2012; Cost Accounting Code	Apr. 11, 2012	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.

L-2012-22	Legal Opinion	Appropriations - ARRA Funds	Jun. 29, 2012	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2012-35	Legal Opinion	Oversight by the Railroad Retirement Board of the National Railroad Retirement Investment Trust	Oct. 4, 2012	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2012-36	Legal Opinion	Medicare Premium Obligation	Oct. 18, 2012	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2012-36.1	Legal Opinion	Medicare Premium Accounting; Appropriations	Nov. 26, 2012	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2012-40	Legal Opinion	Crediting Lost Investment Opportunity Interest; Financial Interchange	Nov. 9, 2012	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2013-06	Legal Opinion	Acceptable Medical Sources in Disability Claims	Mar. 4, 2013	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2013-18	Legal Opinion	Field Operations Manual; Male Souses with Child In Care - Dependency	Aug. 13, 2013	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2013-31	Legal Opinion	Transgender Policy	Sep. 20, 2013	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2013-33	Legal Opinion	Vested Dual Benefits; Lapse in Appropriations	Oct. 11, 2013	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2014-02	Legal Opinion	Reductions to Supplemental Annuities for 401(k) Distributions	Jan. 13, 2014	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2014-26	Legal Opinion	Contributions Under the RUIA	May. 28, 2014	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2014-31	Legal Opinion	Crediting Service Months Due to Vacation Pay	Jun. 13, 2014	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2015-03	Legal Opinion	Same-Sex Marriage/Common Law Marriage	Jan. 28, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2015-03.1	Legal Opinion	Same-Sex Marriage	Aug. 14, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2015-16	Legal Opinion	FY17 Transit Benefit Program	May. 29, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2015-27	Legal Opinion	Current Connection and Occupational Disability Annuities	Jul. 17, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.

L-2015-31	Legal Opinion	OMB Statistical Policy Directive 1	Jul. 31, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2015-43	Legal Opinion	Legal Review, Proposed Amendment of 20 CFR 220.45	Sep. 14, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2015-48	Legal Opinion	Payment of Same-Sex Benefits for Applications Based Upon Common Law Marriage	Oct. 2, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2015-54	Legal Opinion	Underpayment Classification for RRA Improper Payment Reporting	Nov. 20, 2015	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-04	Legal Opinion	State of Texas Common Law Marriage Pro	Feb. 12, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-13	Legal Opinion	Extension of Worker's Compensation/Pub	Apr. 28, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-15	Legal Opinion	Amendment of 20 CFR Part 367 - Legal Re	May. 9, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-20	Legal Opinion	Medical Evidence Requirements - Review of Proposed Amendment to Regulation	Jun. 2, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-23	Legal Opinion	Underpayment Classification for RUIA Improper Payment Reporting	Jun. 17, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-33	Legal Opinion	Benefit Determinations based upon The Work Number Employment Database	Jul. 27, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-39	Legal Opinion	RRB Medicare Premium Waivers of Recovery of Overpayments	Aug. 25, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-51	Legal Opinion	Forms RL-8 and RL-8a; Annual Disability Certification Form	Oct. 26, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-53	Legal Opinion	National Railroad Retirement Investment Trust Assets; Statement of Federal Financial Accounting Standards Reporting Entity	Oct. 31, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2016-55	Legal Opinion	Proposed Amendments to 20 CFR 295.5(d)	Nov. 21, 2016	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2017-03	Legal Opinion	Independent Partition Awards - Community Property/Marital Estate	Jan. 23, 2017	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2017-04	Legal Opinion	Railroad Compensation as Excess Earnings for Work Deductions	Jan. 24, 2017	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.

L-2017-16	Legal Opinion	Church Donations (applicability as ordinary living expenses)	Mar. 9, 2017	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2017-24	Legal Opinion	Use of Video Conferencing in Consultative Examinations	Apr. 3, 2017	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2017-27	Legal Opinion	RRB Use of Information from The Work Number	Apr. 6, 2017	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
L-2017-35	Legal Opinion	Calculation of Widow's Annuity - Dual Entitlement to a Disability Annuity	May. 2, 2017	Office of General Counsel	Legal Opinions are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	Legal Opinions are not found in Federal Regulations nor receive RINs. Legal Opinions are found on RRB.gov by linking to the text searchable Legal Opinion Database. Due to a security agreement between RRB and the host of the legal opinion database, direct links to legal opinions are not permitted - users must first go through RRB.gov.
Payments Pursuant to Court Decree or Court-approved Settlement	Regulation	Amended Regulation to permit a partition payment to remain payable after employee's death	Aug. 13, 2008	Railroad Retirement Board	Considered Significant, submitted to OIRA, not submitted to Congress, not reviewed by Task Force	73 Fed. Reg. 47044; RIN 3220-AB61; <a href="https://www.gpo.gov/fdsys/pkg/FR-2008-08-13/pdf/E8-18439.pdf">https://www.gpo.gov/fdsys/pkg/FR-2008-08-13/pdf/E8-18439.pdf</a>
Removal of Listing of Impairments and Related Amendments	Regulation	RRB removed and reserved the impairments listing at 20 CFR 220, Appendix 1 because the listing no longer reflected advances in medicine and methods of evaluation.	Dec. 4, 2009	Railroad Retirement Board	Submitted to OIRA, Not considered significant, not submitted to Congress, not reviewed by Task Force	74 Fed. Reg. 63598; RIN 3220-AB62; <a href="https://www.gpo.gov/fdsys/pkg/FR-2009-12-04/pdf/E9-28453.pdf">https://www.gpo.gov/fdsys/pkg/FR-2009-12-04/pdf/E9-28453.pdf</a>
Garnishment of Accounts Containing Federal Benefit Payments	Regulation (Interim Final Rule)	Amended 20 CFR 350.6 to state that payments of benefits under the RRA or RUIA were subject to garnishment procedures described in Dept. of Treasury regulations.	Feb. 23, 2011	Railroad Retirement Board	Significant; submitted to OIRA; No submitted to Congress or Task Force	76 Fed. Reg. 9939; RIN No. 2330-AB63; RIN No. 0960-AH18; RIN No. 1505-AC20; RIN No. 2900-AN67; RIN No. 3206-AM17; <a href="https://www.gpo.gov/fdsys/pkg/FR-2011-02-23/pdf/2011-3782.pdf">https://www.gpo.gov/fdsys/pkg/FR-2011-02-23/pdf/2011-3782.pdf</a>
Application for Annuity or Lump Sum	Regulation	Amended 20 CFR 217.17 to allow alternative signature methods in order to implement e-application processes.	Sep. 29, 2011	Railroad Retirement Board	submitted to OIRA; not significant, no review by Congress or Task Force	76 Fed. Reg. 60372; RIN 3220-AB64; <a href="https://www.gpo.gov/fdsys/pkg/FR-2011-09-29/pdf/2011-25108.pdf">https://www.gpo.gov/fdsys/pkg/FR-2011-09-29/pdf/2011-25108.pdf</a>
Restructuring of the Office of Programs; Elimination of Regional Offices	Regulation	Amended 20 CFR 100, 320, and 345 to reflect reorganization of functions and consolidation of Regional Offices	Mar. 17, 2015	Railroad Retirement Board	submitted to OIRA; not significant, no review by Congress or Task Force	80 Fed. Reg. 13763; RIN 3220-AB65; <a href="https://www.gpo.gov/fdsys/pkg/FR-2015-03-17/pdf/2015-05888.pdf">https://www.gpo.gov/fdsys/pkg/FR-2015-03-17/pdf/2015-05888.pdf</a>
Civil Monetary Penalty Inflation Adjustment	Regulation (Interim Final Rule)	Amended 20 CFR 356 to adjust civil penalty amounts under jurisdiction of the RRB	May. 2, 2016	Railroad Retirement Board	submitted to OIRA; not significant, no review by Congress or Task Force	81 Fed. Reg. 26127; RIN 3220-AB68; <a href="https://www.gpo.gov/fdsys/pkg/FR-2016-05-02/pdf/2016-09959.pdf">https://www.gpo.gov/fdsys/pkg/FR-2016-05-02/pdf/2016-09959.pdf</a>
Recovery of Debts Owed to the U.S. Government by Administrative Offset	Regulation	Amended 20 CFR 367.3 to reduce amount of time non-tax debt must be delinquent before referring cases to Dept. of Treasury for admin. Offset.	May. 16, 2016	Railroad Retirement Board	submitted to OIRA; not significant, no review by Congress or Task Force	81 Fed. Reg. 30173; RIN 3220-AB66; <a href="https://www.gpo.gov/fdsys/pkg/FR-2016-05-16/pdf/2016-11445.pdf">https://www.gpo.gov/fdsys/pkg/FR-2016-05-16/pdf/2016-11445.pdf</a>
Attorney's Guide to the Partition of Railroad Retirement Annuities	Booklet	Instructions and Guidance to divide or "partition" the Tier 2 portion of an annuity under the Railroad Retirement Act in the event of a divorce.	Rev. Nov. 2011	Office of General Counsel	Not significant, not submitted to OIRA, Congress, or the Task Force	<a href="https://www.rrb.gov/Resources/LegalInformation/PartitionofRRA/AttorneysGuide">https://www.rrb.gov/Resources/LegalInformation/PartitionofRRA/AttorneysGuide</a>

# Programs

Title	Form of Guidance	Subject	Issue Date	Issuing Component	Indications	Citations and Links
Adjudication Instruction Manual	Procedural Guidance	Unemployment and Sickness Program	Ongoing Document	Office of Programs	Internal Procedures are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/Resources/LegalInformation/Manuals/AIM">https://www.rrb.gov/Resources/LegalInformation/Manuals/AIM</a>
BDMO Correspondence Manual	Procedural Guidance	Handling of Public Requests for Information	Ongoing Document	Office of Programs	Internal Procedures are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/Resources/LegalInformation/Manuals/BDMO">https://www.rrb.gov/Resources/LegalInformation/Manuals/BDMO</a>
Disability Claims Manual	Procedural Guidance	Disability Program	Ongoing Document	Office of Programs	Internal Procedures are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/Resources/LegalInformation/Manuals/DCM">https://www.rrb.gov/Resources/LegalInformation/Manuals/DCM</a>
Field Operations Manual (FOM1)	Procedural Guidance	Field Program	Ongoing Document	Office of Programs	Internal Procedures are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/Resources/LegalInformation/Manuals/FOM">https://www.rrb.gov/Resources/LegalInformation/Manuals/FOM</a>
Internet Service Manual	Procedural Guidance	Internet Program	Ongoing Document	Office of Programs	Internal Procedures are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/Resources/LegalInformation/Manuals/ISM">https://www.rrb.gov/Resources/LegalInformation/Manuals/ISM</a>
Retirement Claims Manual	Procedural Guidance	Retirement Program	Ongoing Document	Office of Programs	Internal Procedures are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/Resources/LegalInformation/Manuals/RCM">https://www.rrb.gov/Resources/LegalInformation/Manuals/RCM</a>
Taxation Operations Manual	Procedural Guidance	Taxation Program	Ongoing Document	Office of Programs	Internal Procedures are not submitted for review to OIRA, Congress or GAO and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/Resources/LegalInformation/Manuals/TOM">https://www.rrb.gov/Resources/LegalInformation/Manuals/TOM</a>

Title	Form of Guidance	Subject	Issue Date	Issuing Component	Indications	Citations and Links
Railroad Unemployment and Sickness Benefits (UB-9)	Informational Booklet	Unemployment and sickness benefits	Annual	Public Affairs	Informational booklets are not submitted for review to OIRA, Congress or GAO, and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/sites/default/files/2017-06/2017%20UB-9%20%28web%29.pdf">https://www.rrb.gov/sites/default/files/2017-06/2017%20UB-9%20%28web%29.pdf</a>
Railroad Retirement and Survivor Benefits (IB-2)	Informational Booklet	Railroad retirement and survivor benefits	Annual	Public Affairs	Informational booklets are not submitted for review to OIRA, Congress or GAO, and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/sites/default/files/2017-08/2017%20IB-2%20%28SEPT%29%20web.pdf">https://www.rrb.gov/sites/default/files/2017-08/2017%20IB-2%20%28SEPT%29%20web.pdf</a>
Medicare For Railroad Workers and Their Families (RB-20)	Informational Booklet	Medicare	Annual	Public Affairs	Informational booklets are not submitted for review to OIRA, Congress or GAO, and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/sites/default/files/2017-05/RB20.pdf">https://www.rrb.gov/sites/default/files/2017-05/RB20.pdf</a>
Railroad Retirement Handbook	Informational Booklet	Overview of benefits payable by RRB	Every three years	Public Affairs	Informational booklets are not submitted for review to OIRA, Congress or GAO, and are not subject to the Regulatory Reform Task Force.	<a href="https://www.rrb.gov/sites/default/files/2017-04/RRB%20Handbook%20%282015%29.pdf">https://www.rrb.gov/sites/default/files/2017-04/RRB%20Handbook%20%282015%29.pdf</a>

Appendix HH  
Small Business Administration



U.S. SMALL BUSINESS ADMINISTRATION  
WASHINGTON, DC 20416

December 22, 2017

The Honorable Trey Gowdy  
Chairman  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Mark Meadows  
Chairman  
Subcommittee on Government Operations  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Jim Jordan  
Chairman  
Subcommittee on Healthcare, Benefits, and  
Administrative Rules  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Gary Palmer  
Chairman  
Subcommittee on Intergovernmental Affairs  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Blake Farenthold  
Chairman  
Subcommittee on the Interior, Energy,  
And Environment  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, DC 20515

Dear Chairman Gowdy, Meadows, Jordan, Palmer and Farenthold:

Administrator McMahon has asked me to respond to your recent inquiry regarding guidance documents, dated December 8, 2017. The Committee on Oversight and Government Reform (Committee) requested a list of all guidance documents issued by the U.S. Small Business Administration (SBA or Agency) since January 1, 2008, including information about each such

HonorableTrey Gowdy  
Honorable Mark Meadows  
Honorable Jim Jordan  
Honorable Gary Palmer  
Honorable Blake Farenthold  
Page 2

document. The Committee requested the information no later than December 22, 2017.

In the attached Appendix, we have listed Agency Standard Operating Procedures, Policy Notices, Procedural Notices, and relevant Federal Register Notices that SBA issued within the last 90 days (i.e., on or after September 22, 2017). Due to the scope of the Committee's request, SBA anticipates providing a list of responsive documents issued between January 1, 2008 and September 21, 2017, on a rolling basis. If you would like copies of any of the documents listed on the Appendix, please let us know and we would be pleased to provide them.

We appreciate your support of SBA and America's small businesses. If you or your staff has additional questions, please contact Mike Hershey, Associate Administrator, Office of Congressional & Legislative Affairs, at [REDACTED].

Sincerely,



Sean F. Crean  
Executive Director of Administrative Services

Attachment

cc: The Honorable Elijah E. Cummings, Ranking Member  
Committee on Oversight and Government Reform

The Honorable Gerald E. Connolly, Ranking Member  
Subcommittee on Government Operations

The Honorable Raja Krishnamoorthi, Ranking Member  
Subcommittee on Healthcare, Benefits, and Administrative Rules

The Honorable Val Butler Demings, Ranking Member  
Subcommittee on Intergovernmental Affairs

The Honorable Stacey E. Plaskett, Ranking Member  
Subcommittee on the Interior, Energy, and Environment

## Appendix

Title	Brief Description	Form of Documentation	Date of Issuance	Issuing Agency, Component, Office, or Program
Guidance on Deferments for CDC-Serviced 504 Loans for Businesses Adversely Affected by Hurricanes Harvey and Irma and their Aftermath	Guidance on Deferments for CDC-Serviced 504 Loans for Businesses Adversely Affected by Hurricanes Harvey and Irma and their Aftermath Procedural Notice	SBA Procedural Notice	9/22/2017	Office of Capital Access
Deferments for SBA 7(a) and 504 Business Loans, Microloans, and Disaster Loans for Borrowers Adversely Affected by Hurricanes	SBA 7 (a) and 504 Business Loans Policy Notice	SBA Policy Notice	9/22/2017	Office of Capital Access
13 CFR Part 120: Express Bridge Loan Pilot Program; Modification of Regulatory Provision	Announcement of the Express Bridge Pilot Program Federal Register Notice and Policy Notice	Federal Register Notice	9/22/2017	Office of Capital Access
SOP 50 10 5(J) Lender and Development Company Loan Programs	SOP on Lender and Development Company Loan Programs	SOP	10/13/2017	Office of Capital Access
Changes to Secondary Market Program	Federal Register Notice Announcing Changes to Secondary Market Program	Federal Register Notice	10/16/2017	Office of Capital Access
SOP 39 31- Personnel Security and Suitability	Establishing Office of Personnel Security under OCOO, transfer of functions from OIG to OPS	SOP	11/30/2017	Office of Personnel Security
SOP Technical Corrections	SOP 50 10 5(J) Technical Corrections	SOP	12/18/2017	Office of Capital Access

**Note: None of the above documents is considered a significant guidance document.**

Appendix II  
Securities and Exchange Commission



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

OFFICE OF  
LEGISLATIVE AND  
INTERGOVERNMENTAL  
AFFAIRS

The Honorable Trey Gowdy  
Chairman  
House Committee on Oversight and  
Government Reform  
2157 Rayburn House Office Building  
Washington, DC 20515

The Honorable Mark Meadows  
Chairman  
Subcommittee on Government Operations  
2157 Rayburn House Office Building  
Washington, DC 20515

The Honorable Jim Jordan  
Chairman  
Subcommittee on Healthcare, Benefits,  
and Administrative Rules  
2157 Rayburn House Office Building  
Washington, DC 20515

The Honorable Gary J. Palmer  
Chairman  
Subcommittee on Intergovernmental Affairs  
2157 Rayburn House Office Building  
Washington, DC 20515

The Honorable Blake Farenthold  
Chairman  
Subcommittee on the Interior, Energy,  
and Environment  
2157 Rayburn House Office Building  
Washington, DC 20515

Dear Chairmen Gowdy, Meadows, Jordan, Palmer, and Farenthold:

In your December 8, 2017 letter to Chairman Clayton, you requested that the Securities and Exchange Commission (the Commission) provide a list of all guidance documents issued by the Commission since January 1, 2008. Chairman Clayton asked me to respond to your letter.

Guidance documents issued by the Commission are posted on the "Regulation" page of the SEC's website under "SEC Interpretive Releases" and "Policy Statements." A list of the 19 guidance documents responsive to your request is contained in the Appendix to this letter.<sup>1</sup> For each guidance document, we have included the additional information that you requested, as set forth below:

**1. The title:**

For this item, the Appendix provides the release title.

---

<sup>1</sup> For purposes of responding to your request, we have included Commission interpretive releases and policy statements since January 1, 2008 that meet the OMB definition of guidance document referenced in your letter: "an agency statement of general applicability and future effect that sets forth a policy or interprets a statutory or regulatory issue." See GOV'T ACCOUNTABILITY OFFICE, GAO-17-404T, REGULATORY GUIDANCE PROCESSES: SELECTED DEPARTMENTS COULD STRENGTHEN INTERNAL CONTROL AND DISSEMINATION PRACTICES 14 (April 2015), available at <http://www.gao.gov/assets/670/669688.pdf>.

**2. The name of the form of the guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement:**

For this item, the Appendix provides the description in the “Action” line of the release.

**3. A brief description of the subject:**

For this item, the Appendix provides the description in the “Summary” line of the release.

**4. The date of issuance:**

For this item, the Appendix lists the date that the release was approved by the Commission. Please note that this date is typically different than the date the release was published in the Federal Register.

**5. The issuing agency, component, office, or program**

For this item, the Appendix lists the issuing agency or agencies as listed in the release.

**6. An indication of whether:**

**a. The guidance was considered significant**

This item does not apply to the Commission as an independent regulatory agency.

**b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:**

- i. The title of the guidance used in the submission; and**
- ii. The date submitted**

This item does not apply to the Commission as an independent regulatory agency.

**c. The agency submitted the guidance to Congress and GAO, and if it was**

- i. The title of the guidance used in the submission; and**
- ii. The date submitted**

For this item, the Appendix lists the title of the release according to GAO records and the date received by the GAO. If the guidance was not submitted to Congress and the GAO, the Appendix so indicates.

**d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review**

This item does not apply to the Commission as an independent regulatory agency.

The Honorable Trey Gowdy  
The Honorable Jim Jordan  
The Honorable Blake Farenthold  
Page 3

The Honorable Mark Meadows  
The Honorable Gary J. Palmer

**7. To the extent applicable:**

**a. The Federal Record citation**

For this item, the Appendix lists the Federal Register citation for the release.

**b. A hyperlink to a copy of the document**

For this item, the Appendix lists the address where the release can be found on the Federal Register website.

**c. The Regulation Identification Number (RIN)**

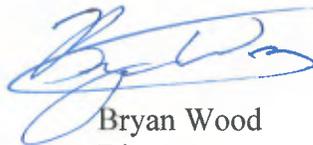
For this item, the Appendix lists the RIN number as set forth in the release, if applicable.

**d. Any other identification number for the document**

For this item, the Appendix lists any other identification numbers that are included in the release, such as "Release No." and "File No."

Thank you for your letter and please do not hesitate to contact me at [REDACTED] if you have any questions regarding these materials.

Sincerely,



Bryan Wood  
Director

## Holmes, Lauren (Intern)

---

**From:** Vance, Sarah  
**Sent:** Friday, December 22, 2017 4:25 PM  
**To:** Thomas, Christina  
**Cc:** Wood, Bryan; Lesinski, James  
**Subject:** Re: SEC initial response to Chairman Gowdy's letter dated December 8, 2017

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

Thank you.

On Dec 22, 2017, at 2:41 PM, Thomas, Christina [REDACTED] wrote:

Dear Sarah,

As we discussed on the phone, I am sending an initial list of guidance documents issued by the U.S. Securities and Exchange Commission since January 1, 2008 as requested by Chairman Gowdy's letter to Chairman Clayton dated December 8, 2017. As discussed, we will provide a final response containing all requested guidance documents issued by the Commission in the format requested by the letter as soon as possible but no later than January 22, 2018.

Thank you and please let me know if I can answer any questions in the meantime,

Christina

- **Commission Guidance on Pay Ratio Disclosure**  
Issued September 21, 2017  
<https://www.federalregister.gov/documents/2017/09/27/2017-20632/commission-guidance-on-pay-ratio-disclosure>
- **Updates to Commission Guidance Regarding Accounting for Sales of Vaccines and Bioterror Countermeasures to the Federal Government for Placement into the Pediatric Vaccine Stockpile or the Strategic National Stockpile**  
Issued August 18, 2017  
<https://www.federalregister.gov/documents/2017/08/29/2017-17914/updates-to-commission-guidance-regarding-accounting-for-sales-of-vaccines-and-bioterror>
- **Commission Guidance Regarding Revenue Recognition for Bill-and-Hold Arrangements**  
Issued August 18, 2017  
<https://www.federalregister.gov/documents/2017/08/29/2017-17913/commission-guidance-regarding-revenue-recognition-for-bill-and-hold-arrangements>
- **Commission Interpretation Regarding Automated Quotations Under Regulation NMS**  
Issued June 17, 2016  
<https://www.federalregister.gov/documents/2016/06/23/2016-14876/commission-interpretation-regarding-automated-quotations-under-regulation-nms>
- **Interpretation of the SEC's Whistleblower Rules Under Section 21f of the Securities Exchange Act of 1934**  
Issued August 4, 2015

<https://www.federalregister.gov/documents/2015/08/10/2015-19508/interpretation-of-the-secs-whistleblower-rules-under-section-21f-of-the-securities-exchange-act-of>

- **Commission Guidance Regarding the Definition of the Terms "Spouse" and "Marriage" Following the Supreme Court's Decision in United States v. Windsor**  
Issued June 19, 2015  
<https://www.federalregister.gov/documents/2015/07/01/2015-15506/commission-guidance-regarding-the-definition-of-the-terms-spouse-and-marriage-following-the-supreme>
- **Final Interagency Policy Statement Establishing Joint Standards for Assessing the Diversity Policies and Practices of Entities Regulated by the Agencies**  
Issued May 27, 2015 (by the SEC; other agencies issued the policy statement on different dates)  
<https://www.federalregister.gov/documents/2015/06/10/2015-14126/final-interagency-policy-statement-establishing-joint-standards-for-assessing-the-diversity-policies>
- **Forward Contracts with Embedded Volumetric Optionality**  
Issued May 12, 2015  
<https://www.federalregister.gov/documents/2015/05/18/2015-11946/forward-contracts-with-embedded-volumetric-optionality>
- **Application of "Security-Based Swap Dealer" and "Major Security-Based Swap Participant" Definitions to Cross-Border Security-Based Swap Activities**  
Issued June 25, 2014  
Original: <https://www.federalregister.gov/documents/2014/07/09/2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to>  
Corrected and Republished Version: <https://www.federalregister.gov/documents/2014/08/12/R1-2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to>  
(Second) Corrected and Republished  
Version: <https://www.federalregister.gov/documents/2014/08/19/C1-2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to>
- **Commission Guidance Regarding Definitions of Mortgage Related Security and Small Business Related Security**  
Issued July 17, 2012  
<https://www.federalregister.gov/documents/2012/07/23/2012-17763/commission-guidance-regarding-definitions-of-mortgage-related-security-and-small-business-related>
- **Statement of General Policy on the Sequencing of the Compliance Dates for Final Rules Applicable to Security-Based Swaps Adopted Pursuant to the Securities Exchange Act of 1934 and the Dodd-Frank Wall Street Reform and Consumer Protection Act**  
Issued June 11, 2012  
<https://www.federalregister.gov/documents/2012/06/14/2012-14576/statement-of-general-policy-on-the-sequencing-of-the-compliance-dates-for-final-rules-applicable-to>
- **Commission Guidance Regarding Auditing, Attestation, and Related Professional Practice Standards Related to Brokers and Dealers**  
Issued September 24, 2010  
<https://www.federalregister.gov/documents/2010/10/01/2010-24657/commission-guidance-regarding-auditing-attestation-and-related-professional-practice-standards>
- **Commission Guidance on Presentation of Liquidity and Capital Resources Disclosures in Management's Discussion and Analysis**  
Issued September 17, 2010  
<https://www.federalregister.gov/documents/2010/09/28/2010-23744/commission-guidance-on-presentation-of-liquidity-and-capital-resources-disclosures-in-managements>

- **Commission Guidance Regarding Disclosure Related to Climate Change**  
Issued February 2, 2010  
<https://www.federalregister.gov/documents/2010/02/08/2010-2602/commission-guidance-regarding-disclosure-related-to-climate-change>
- **Policy Statement Concerning Cooperation by Individuals in its Investigations and Related Enforcement Actions**  
Issued January 13, 2010  
<https://www.federalregister.gov/documents/2010/01/19/2010-843/policy-statement-concerning-cooperation-by-individuals-in-its-investigations-and-related-enforcement>
- **Commission Guidance Regarding Independent Public Accountant Engagements Performed Pursuant to Rule 206(4)-2 Under the Investment Advisers Act of 1940**  
Issued December 30, 2009  
<https://www.federalregister.gov/documents/2010/01/11/2010-19/commission-guidance-regarding-independent-public-accountant-engagements-performed-pursuant-to-rule>
- **Commission Guidance Regarding the Financial Accounting Standards Board's Accounting Standards Codification**  
Issued August 19, 2009  
<https://www.federalregister.gov/documents/2009/08/25/E9-20381/commission-guidance-regarding-the-financial-accounting-standards-boards-accounting-standards>
- **Modernization of Oil and Gas Reporting**  
Issued December 31, 2008  
<https://www.federalregister.gov/documents/2009/01/14/E9-409/modernization-of-oil-and-gas-reporting>
- **Commission Guidance on the Use of Company Web Sites**  
Issued August 1, 2008  
<https://www.federalregister.gov/documents/2008/08/07/E8-18148/commission-guidance-on-the-use-of-company-web-sites>

**Christina M. Thomas**

Office of Legislative and Intergovernmental Affairs  
U.S. Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549



**Appendix:**  
**Guidance Documents Issued by the**  
**U.S. Securities and Exchange Commission since 2008**

<b>1. The Title;</b>	<b>Commission Guidance on Pay Ratio Disclosure</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission is publishing interpretive guidance to assist registrants in preparation of their pay ratio disclosures required by Item 402(u) of Regulation S-K.
4. The date of issuance;	September 21, 2017
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether:	
a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:	
i. The title of the guidance used in the submission; and	N/A
ii. The date submitted;	
c. The agency submitted the guidance to Congress and the GAO, and if it was:	
i. The title of the guidance used in the submission; and	Not submitted to Congress or GAO.
ii. The date submitted; and	
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable:	
a. The Federal Record citation;	82 FR 44917
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2017/09/27/2017-20632/commission-guidance-on-pay-ratio-disclosure">https://www.federalregister.gov/documents/2017/09/27/2017-20632/commission-guidance-on-pay-ratio-disclosure</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release No. 33-10415; Release No. 34-81673; File No. S7-07-13; Document Number 2017-20632

1. The Title;	<b>Updates to Commission Guidance Regarding Accounting for Sales of Vaccines and Bioterror Countermeasures to the Federal Government for Placement into the Pediatric Vaccine Stockpile or the Strategic National Stockpile</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission is publishing this interpretive release to update previously issued guidance with respect to accounting for sales of vaccines and bioterror countermeasures to the Federal Government for placement into stockpiles related to the Vaccines for Children Program or the Strategic National Stockpile. This update is being provided to bring existing guidance into conformity with Financial Accounting Standards Board's Accounting Standards Codification Topic 606, <i>Revenue from Contracts with Customers</i> . This guidance is applicable upon a registrant's adoption of Accounting Standards Codification Topic 606 and is applicable to all arrangements for which revenue is recognized in accordance with Accounting Standards Codification Topic 606.
4. The date of issuance;	August 18, 2017
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted; and	Not submitted to Congress or GAO.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A

7. To the extent applicable: a. The Federal Record citation;	82 FR 41149
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2017/08/29/2017-17914/updates-to-commission-guidance-regarding-accounting-for-sales-of-vaccines-and-bioterror">https://www.federalregister.gov/documents/2017/08/29/2017-17914/updates-to-commission-guidance-regarding-accounting-for-sales-of-vaccines-and-bioterror</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release Nos. 33-10403; 34-81429; IC-32785; Document Number 2017-17914

1. The Title;	<b>Commission Guidance Regarding Revenue Recognition for Bill-and-Hold Arrangements</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Commission is publishing this interpretive release in order to bring existing guidance into conformity with Financial Accounting Standards Board Accounting Standards Codification Topic 606, <i>Revenue from Contracts with Customers</i> . Upon adoption of Accounting Standards Codification Topic 606, registrants should no longer rely on the guidance in Securities Exchange Act Release No. 23507 and Accounting and Auditing Enforcement Release No. 108, <i>In the Matter of Stewart Parness</i> , which set forth the criteria to be met in order to recognize revenue when delivery has not occurred.
4. The date of issuance;	August 18, 2017
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted; and	Not submitted to Congress or GAO.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	82 FR 41147
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2017/08/29/2017-17913/commission-guidance-regarding-revenue-recognition-for-bill-and-hold-arrangements">https://www.federalregister.gov/documents/2017/08/29/2017-17913/commission-guidance-regarding-revenue-recognition-for-bill-and-hold-arrangements</a>

c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release Nos. 33-10402; 34-81428; IC-32784; Document Number 2017-17913

<b>1. The Title;</b>	<b>Commission Interpretation Regarding Automated Quotations Under Regulation NMS</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Final Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission is issuing a final interpretation with respect to the definition of automated quotation under Rule 600(b)(3) of Regulation NMS.
4. The date of issuance;	June 17, 2016.
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Not submitted to Congress or GAO.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	81 FR 40785
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2016/06/23/2016-14876/commission-interpretation-regarding-automated-quotations-under-regulation-nms">https://www.federalregister.gov/documents/2016/06/23/2016-14876/commission-interpretation-regarding-automated-quotations-under-regulation-nms</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release No. 34-78102, File No. S7-03-16, Document Number: 2016-14876

1. The Title;	<b>Interpretation of the SEC's Whistleblower Rules Under Section 21F of the Securities Exchange Act of 1934</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission (Commission or SEC) is issuing this interpretive rule to clarify that, for purposes of the employment retaliation protections provided by Section 21F of the Securities Exchange Act of 1934 ("Exchange Act"), an individual's status as a whistleblower does not depend on adherence to the reporting procedures specified in Exchange Act Rule 21F-9(a), but is determined solely by the terms of Exchange Act Rule 21F-2(b)(1).
4. The date of issuance;	August 4, 2015
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether:	N/A
a. The guidance was considered significant;	
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:	N/A
i. The title of the guidance used in the submission; and	
ii. The date submitted;	
c. The agency submitted the guidance to Congress and the GAO, and if it was:	
i. The title of the guidance used in the submission; and	Not submitted to Congress or GAO.
ii. The date submitted; and	
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable:	
a. The Federal Record citation;	80 FR 47829
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2015/08/10/2015-19508/interpretation-of-the-secs-whistleblower-rules-under-section-21f-of-the-securities-exchange-act-of">https://www.federalregister.gov/documents/2015/08/10/2015-19508/interpretation-of-the-secs-whistleblower-rules-under-section-21f-of-the-securities-exchange-act-of</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release No. 34-75592; Document Number 2015-19508

1. The Title;	Commission Guidance Regarding the Definition of the Terms "Spouse" and "Marriage" Following the Supreme Court's Decision in <i>United States v. Windsor</i>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission is publishing interpretive guidance to clarify how the Commission will interpret the terms "spouse" and "marriage" in light of the Supreme Court's ruling in <i>United States v. Windsor</i> .
4. The date of issuance;	June 19, 2015
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether:	
a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:	
i. The title of the guidance used in the submission; and	N/A
ii. The date submitted;	
c. The agency submitted the guidance to Congress and the GAO, and if it was:	
i. The title of the guidance used in the submission; and	Not submitted to Congress or GAO.
ii. The date submitted; and	
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable:	
a. The Federal Record citation;	80 FR 37536
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2015/07/01/2015-15506/commission-guidance-regarding-the-definition-of-the-terms-spouse-and-marriage-following-the-supreme">https://www.federalregister.gov/documents/2015/07/01/2015-15506/commission-guidance-regarding-the-definition-of-the-terms-spouse-and-marriage-following-the-supreme</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release Nos. 33-9850; 34-75250; IA 4122; IC-31684; Document Number 2015-15506

1. The Title;	<b>Final Interagency Policy Statement Establishing Joint Standards for Assessing the Diversity Policies and Practices of Entities Regulated by the Agencies</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Notice of final interagency policy statement; request for comments on proposed collection of information
3. A brief description of the subject;	The OCC, Board, FDIC, NCUA, CFPB, and SEC are issuing a final interagency policy statement establishing joint standards for assessing the diversity policies and practices of the entities they regulate, as required by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010.
4. The date of issuance;	May 27, 2015 (by the SEC; other agencies issued the policy statement on different dates)
5. The issuing agency, component, office or program;	Department of the Treasury Office of Comptroller of the Currency; Board of Governors of the Federal Reserve System; Federal Deposit Insurance Corporation; National Credit Union Administration; Bureau of Consumer Financial Protection; Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Not submitted to Congress or GAO.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	80 FR 33016
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2015/06/10/2015-14126/final-interagency-policy-statement-establishing-joint-standards-for-assessing-the-diversity-policies">https://www.federalregister.gov/documents/2015/06/10/2015-14126/final-interagency-policy-statement-establishing-joint-standards-for-assessing-the-diversity-policies</a>

c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Docket ID OCC-2013-0014; Docket No. OP-1465; Release No. 34-75050; File No. S7-10-15; Document Number 2015-14126

1. The Title;	<b>Forward Contracts with Embedded Volumetric Optionality</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Final Interpretation
3. A brief description of the subject;	In accordance with section 712(d)(4) of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the “Dodd-Frank Act”), the Commodity Futures Trading Commission (the “CFTC”) and the Securities and Exchange Commission (“SEC”), after consultation with the Board of Governors of the Federal Reserve System (“Board of Governors”), are jointly issuing the CFTC's clarification of its interpretation concerning forward contracts with embedded volumetric optionality.
4. The date of issuance;	May 12, 2015
5. The issuing agency, component, office or program;	Securities and Exchange Commission; Commodity Futures Trading Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and ii. The date submitted; and	Not submitted to Congress or GAO.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	80 FR 28239
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2015/05/18/2015-11946/forward-contracts-with-embedded-volumetric-optionality">https://www.federalregister.gov/documents/2015/05/18/2015-11946/forward-contracts-with-embedded-volumetric-optionality</a>
c. The Regulation Identification Number for the document; and	RIN 3038-AE24, RIN 3235-AK65
d. Any other identification number for the document.	Release No. 34-74936; File No. S7-16-11; Document Number: 2015-11946

1. The Title;	<b>Application of "Security-Based Swap Dealer" and "Major Security-Based Swap Participant" Definitions to Cross-Border Security-Based Swap Activities</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Final rules; interpretation
3. A brief description of the subject;	The Securities and Exchange Commission ("SEC" or "Commission") is adopting rules and providing guidance to address the application of certain provisions of the Securities Exchange Act of 1934 ("Exchange Act") that were added by Subtitle B of Title VII of the Dodd-Frank Wall Street Reform and Consumer Protection Act ("Dodd-Frank Act"), to cross-border security-based swap activities. These rules and guidance in large part focus on the application of the Title VII definitions of "security-based swap dealer" and "major security-based swap participant" in the cross-border context. The Commission also is adopting a procedural rule related to the submission of applications for substituted compliance. In addition, the Commission is adopting a rule addressing the scope of our authority, with respect to enforcement proceedings, under section 929P of the Dodd-Frank Act.
4. The date of issuance;	June 25, 2014
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and ii. The date submitted; and	Yes.  Title: Application of "Security-Based Swap Dealer" and "Major Security-Based Swap Participant" Definitions to Cross-Border Security-Based Swap Activities.  Submitted: June 27, 2014.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable:	79 FR 39067 (original publication version)

a. The Federal Record citation;	79 FR 47277 (first corrected and republished version) 79 FR 48975 (second corrected and republished version)
b. A hyperlink to a copy of the document;	<p>Original:  <a href="https://www.federalregister.gov/documents/2014/07/09/2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to">https://www.federalregister.gov/documents/2014/07/09/2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to</a></p> <p>Corrected and Republished Version:  <a href="https://www.federalregister.gov/documents/2014/08/12/R1-2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to">https://www.federalregister.gov/documents/2014/08/12/R1-2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to</a></p> <p>Corrected and Republished Version:  <a href="https://www.federalregister.gov/documents/2014/08/19/C1-2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to">https://www.federalregister.gov/documents/2014/08/19/C1-2014-15337/application-of-security-based-swap-dealer-and-major-security-based-swap-participant-definitions-to</a></p>
c. The Regulation Identification Number for the document; and	RIN 3235-AL25
d. Any other identification number for the document.	<p>Original Publication Version: Release No. 34-72472; File No. S7-02-13, Document Number R1-2014-15337.</p> <p>First Corrected and Republished Version: Release No. 34-72472; File No. S7-02-13, Document Number R1-2014-15337.</p> <p>Second Corrected and Republished Version: Release No. 34-72472; File No. S7-02-13; Document Number C1-2014-15337</p>

1. The Title;	<b>Commission Guidance Regarding Definitions of Mortgage Related Security and Small Business Related Security</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation; solicitation of comment
3. A brief description of the subject;	<p>The Securities and Exchange Commission (the “Commission”) is publishing interpretive guidance with respect to sections 3(a)(41) (the definition of “mortgage related security”) and 3(a)(53)(A) (the definition of “small business related security”) of the Securities Exchange Act of 1934 (the “Exchange Act”), in light of section 939(e) of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the “Dodd-Frank Act”). Section 939(e) strikes provisions in sections 3(a)(41) and 3(a)(53)(A) of the Exchange Act that reference credit ratings issued by nationally recognized statistical rating organizations (“NRSROs”), and inserts new text that provides that in order to satisfy these definitions a security must meet “standards of credit-worthiness as established by the Commission.” Because more time is needed to develop and establish standards of creditworthiness for purposes of these definitions, the Commission is providing a transitional interpretation that will be applicable on and after July 20, 2012, and until such time as final Commission rules establishing new standards of creditworthiness become effective. The Commission also is seeking comment on potential standards of creditworthiness that could be established to replace the use of NRSRO credit ratings in the definitions of the terms “mortgage related security” and “small business related security.”</p>
4. The date of issuance;	July 17, 2012
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was:	Yes.

<p>i. The title of the guidance used in the submission; and</p> <p>ii. The date submitted; and</p>	<p>Title: Commission Guidance Regarding Definitions of Mortgage Related Security and Small Business Related Security.</p> <p>Submitted: July 18, 2012.</p>
<p>d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and</p>	<p>N/A</p>
<p>7. To the extent applicable:</p> <p>a. The Federal Record citation;</p>	<p>77 FR 42980</p>
<p>b. A hyperlink to a copy of the document;</p>	<p><a href="https://www.federalregister.gov/documents/2012/07/23/2012-17763/commission-guidance-regarding-definitions-of-mortgage-related-security-and-small-business-related">https://www.federalregister.gov/documents/2012/07/23/2012-17763/commission-guidance-regarding-definitions-of-mortgage-related-security-and-small-business-related</a></p>
<p>c. The Regulation Identification Number for the document; and</p>	<p>None</p>
<p>d. Any other identification number for the document.</p>	<p>Release No. 34-67448; File No. S7-06-12; Document Number 2012-17763; Docket Number SEC-2012-1192</p>

1. The Title;	<b>Statement of General Policy on the Sequencing of the Compliance Dates for Final Rules Applicable to Security-Based Swaps Adopted Pursuant to the Securities Exchange Act of 1934 and the Dodd-Frank Wall Street Reform and Consumer Protection Act</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Notice of statement of general policy with request for public comment
3. A brief description of the subject;	We are requesting public comment on a statement of general policy (“Statement”) on the anticipated sequencing of the compliance dates of final rules to be adopted by the Securities and Exchange Commission pursuant to certain provisions of Title VII of the Dodd-Frank Wall Street Reform and Consumer Protection Act, and the Securities Exchange Act of 1934, as amended by those provisions (“Exchange Act”). These provisions establish a framework for the regulation of security-based swaps and security-based swap market participants under the Exchange Act. The Statement presents a sequencing of the compliance dates for these final rules by grouping the rules into five categories and describes the interconnectedness of the compliance dates for these rules, both within and among the five categories. The Statement also describes the timing of the expiration of the relief previously granted by the Commission that provided exemptions from certain provisions of the Exchange Act, the Securities Act of 1933, and the Trust Indenture Act of 1939.
4. The date of issuance;	June 11, 2012
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Not submitted to Congress or GAO.

d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	77 FR 35625
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2012/06/14/2012-14576/statement-of-general-policy-on-the-sequencing-of-the-compliance-dates-for-final-rules-applicable-to">https://www.federalregister.gov/documents/2012/06/14/2012-14576/statement-of-general-policy-on-the-sequencing-of-the-compliance-dates-for-final-rules-applicable-to</a>
c. The Regulation Identification Number for the document; and	None.
d. Any other identification number for the document.	Release No. 34-67177; File No. S7-05-12; Document Number: 2012-14576; Docket Number SEC-2012-0946

1. The Title;	<b>Commission Guidance Regarding Auditing, Attestation, and Related Professional Practice Standards Related to Brokers and Dealers</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission is publishing interpretive guidance to clarify the application of certain Commission rules, regulations, releases, and staff bulletins in light of the authority granted to the Public Company Accounting Oversight Board in the Dodd-Frank Wall Street Reform and Consumer Protection Act to establish auditing, attestation, and related professional practice standards governing the preparation and issuance of audit reports to be included in broker and dealer filings with the Commission.
4. The date of issuance;	September 24, 2010
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Yes: Title: Commission Guidance Regarding Auditing, Attestation, and Related Professional Practice Standards Related to Brokers and Dealers. Submitted: September 28, 2010.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	75 FR 60616
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2010/10/01/2010-24657/commission-guidance-regarding-auditing-">https://www.federalregister.gov/documents/2010/10/01/2010-24657/commission-guidance-regarding-auditing-</a>

	attestation-and-related-professional-practice-standards
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release No. 34-62991; Document Number 2010-24657

1. The Title;	<b>Commission Guidance on Presentation of Liquidity and Capital Resources Disclosures in Management's Discussion and Analysis</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	We are providing interpretive guidance that is intended to improve discussion of liquidity and capital resources in Management's Discussion and Analysis of Financial Condition and Results of Operations in order to facilitate understanding by investors of the liquidity and funding risks facing the registrant.
4. The date of issuance;	September 17, 2010
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether:	
a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:	
i. The title of the guidance used in the submission; and	N/A
ii. The date submitted;	
c. The agency submitted the guidance to Congress and the GAO, and if it was:	Yes.
i. The title of the guidance used in the submission; and	Title: Commission Guidance on Presentation of Liquidity and Capital Resources Disclosures in Management's Discussion and Analysis.
ii. The date submitted; and	Submitted: September 20, 2010.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable:	
a. The Federal Record citation;	75 FR 59893
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2010/09/28/2010-23744/commission-guidance-on-presentation-of-liquidity-and-capital-resources-disclosures-in-managements">https://www.federalregister.gov/documents/2010/09/28/2010-23744/commission-guidance-on-presentation-of-liquidity-and-capital-resources-disclosures-in-managements</a>
c. The Regulation Identification Number for the document; and	None

d. Any other identification number for the document.

Release Nos. 33-9144; 34-62934; FR-83; Document Number 2010-23744

1. The Title;	<b>Commission Guidance Regarding Disclosure Related to Climate Change</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission (“SEC” or “Commission”) is publishing this interpretive release to provide guidance to public companies regarding the Commission's existing disclosure requirements as they apply to climate change matters.
4. The date of issuance;	February 2, 2010
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Yes.  Title: Commission Guidance Regarding Disclosure Related to Climate Change.  Submitted: February 3, 2010.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	75 FR 6289
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2010/02/08/2010-2602/commission-guidance-regarding-disclosure-related-to-climate-change">https://www.federalregister.gov/documents/2010/02/08/2010-2602/commission-guidance-regarding-disclosure-related-to-climate-change</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release Nos. 33-9106; 34-61469; FR-82; Document Number 2010-2602

1. The Title;	<b>Policy Statement Concerning Cooperation by Individuals in its Investigations and Related Enforcement Actions</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Policy Statement
3. A brief description of the subject;	The Securities and Exchange Commission is issuing a policy statement announcing the analytical framework it uses to evaluate cooperation by individuals.
4. The date of issuance;	January 13, 2010
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Not submitted to Congress or GAO.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	75 FR 3122
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2010/01/19/2010-843/policy-statement-concerning-cooperation-by-individuals-in-its-investigations-and-related-enforcement">https://www.federalregister.gov/documents/2010/01/19/2010-843/policy-statement-concerning-cooperation-by-individuals-in-its-investigations-and-related-enforcement</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release No. 34-61340; Document Number 2010-843

1. The Title;	<b>Commission Guidance Regarding Independent Public Accountant Engagements Performed Pursuant to Rule 206(4)-2 Under the Investment Advisers Act of 1940</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation.
3. A brief description of the subject;	The Securities and Exchange Commission (the “Commission”) is publishing interpretive guidance for independent public accountants in connection with the adoption of amendments to Rule 206(4)-2 under the Investment Advisers Act of 1940 (the “Custody Rule”). This guidance provides direction with respect to the independent verification and internal control report as required under the amended Custody Rule.
4. The date of issuance;	December 30, 2009
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and ii. The date submitted; and	Not submitted to Congress or GAO.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	75 FR 1492
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2010/01/11/2010-19/commission-guidance-regarding-independent-public-accountant-engagements-performed-pursuant-to-rule">https://www.federalregister.gov/documents/2010/01/11/2010-19/commission-guidance-regarding-independent-public-accountant-engagements-performed-pursuant-to-rule</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release No. IA-2969; Release No. FR-81; Document Number 2010-19.

1. The Title;	<b>Commission Guidance Regarding the Financial Accounting Standards Board's Accounting Standards Codification</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation
3. A brief description of the subject;	The Securities and Exchange Commission (the "Commission") is publishing interpretive guidance regarding the release by the Financial Accounting Standards Board ("FASB") of its FASB Accounting Standards Codification™ ("FASB Codification").
4. The date of issuance;	August 19, 2009
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Yes.  Title: Commission Guidance Regarding the Financial Accounting Standards Board's Accounting Standards Codification.  Submitted: August 19, 2009.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	74 FR 42772
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2009/08/25/E9-20381/commission-guidance-regarding-the-financial-accounting-standards-boards-accounting-standards">https://www.federalregister.gov/documents/2009/08/25/E9-20381/commission-guidance-regarding-the-financial-accounting-standards-boards-accounting-standards</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release Nos. 33-9062A; 34-60519A; FR-80A; Document Number E9-20381

<b>1. The Title;</b>	<b>Modernization of Oil and Gas Reporting</b>
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Final rule; interpretation; request for comment on Paperwork Reduction Act burden estimates
3. A brief description of the subject;	The Commission is adopting revisions to its oil and gas reporting disclosures which exist in their current form in Regulation S–K and Regulation S–X under the Securities Act of 1933 and the Securities Exchange Act of 1934, as well as Industry Guide 2. The revisions are intended to provide investors with a more meaningful and comprehensive understanding of oil and gas reserves, which should help investors evaluate the relative value of oil and gas companies. In the three decades that have passed since adoption of these disclosure items, there have been significant changes in the oil and gas industry. The amendments are designed to modernize and update the oil and gas disclosure requirements to align them with current practices and changes in technology. The amendments concurrently align the full cost accounting rules with the revised disclosures. The amendments also codify and revise Industry Guide 2 in Regulation S–K. In addition, they harmonize oil and gas disclosures by foreign private issuers with the disclosures for domestic issuers.
4. The date of issuance;	December 31, 2008
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Yes. Title: Modernization of the Oil and Gas Reporting. Submitted: January 2, 2009.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of	N/A

such review; and	
7. To the extent applicable:	
a. The Federal Record citation;	74 FR 2157
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2009/01/14/E9-409/modernization-of-oil-and-gas-reporting">https://www.federalregister.gov/documents/2009/01/14/E9-409/modernization-of-oil-and-gas-reporting</a>
c. The Regulation Identification Number for the document; and	RIN 3235-AK00
d. Any other identification number for the document.	Release No. 33-8995; Release No. 34-59192; FR-78; File No. S7-15-08; Document Number E9-409

1. The Title;	Commission Guidance on the Use of Company Web Sites
2. The name of the form of guidance, such as circular, guidance, frequently asked questions, bulletin, memoranda, or statement;	Interpretation; solicitation of comment
3. A brief description of the subject;	We are publishing this interpretive release to provide guidance regarding the use of company Web sites under the Exchange Act and the antifraud provisions of the federal securities laws. We are soliciting comment on issues relating to company use of technology generally in providing information to investors.
4. The date of issuance;	August 1, 2008
5. The issuing agency, component, office or program;	Securities and Exchange Commission
6. An indication of whether: a. The guidance was considered significant;	N/A
b. The agency submitted the guidance for review by the Office of Information and Regulatory Affairs, and if it was:  i. The title of the guidance used in the submission; and ii. The date submitted;	N/A
c. The agency submitted the guidance to Congress and the GAO, and if it was: i. The title of the guidance used in the submission; and  ii. The date submitted; and	Yes. Title: Commission Guidance on the Use of Company Web Sites. Submitted: August 4, 2008.
d. The Regulatory Reform Task Force has reviewed or has plans to review the guidance document, and any results of such review; and	N/A
7. To the extent applicable: a. The Federal Record citation;	73 FR 45862
b. A hyperlink to a copy of the document;	<a href="https://www.federalregister.gov/documents/2008/08/07/E8-18148/commission-guidance-on-the-use-of-company-web-sites">https://www.federalregister.gov/documents/2008/08/07/E8-18148/commission-guidance-on-the-use-of-company-web-sites</a>
c. The Regulation Identification Number for the document; and	None
d. Any other identification number for the document.	Release Nos. 34-58288; IC-28351; File no. S7-23-08; Document Number E8-18148