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## 2016 IPO Report

MARCH 24, 2016

Our *2016 IPO Report* offers a detailed analysis of, and outlook for, the IPO market, plus useful IPO market metrics. We look at rates of adoption of JOBS Act relief by emerging growth companies, and recent FAST Act amendments that further streamline the IPO process. We examine the growing divide between the corporate governance practices of IPO companies and established public companies, the guide posts to permissible research analyst activities, and hot topics in SEC staff review of Form S-1 registration statements. Other highlights include a Q&A with former SEC Corp Fin Director and current WilmerHale Partner Meredith Cross and updates on the SEC's renewed enforcement focus on financial reporting, D&O liability in IPOs, and what IPO companies should know about Section 162(m) of the Internal Revenue Code.

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### *Authors*



**Meredith B. Cross**

PARTNER

✉ [meredith.cross@wilmerhale.com](mailto:meredith.cross@wilmerhale.com)



**Lillian Brown**

PARTNER

Co-Chair, Corporate Governance  
and Disclosure Group

✉ [lillian.brown@wilmerhale.com](mailto:lillian.brown@wilmerhale.com)

☎ +1 202 663 6743



**David A. Westenberg**  
RETIRED PARTNER

✉ [david.westenberg@wilmerhale.com](mailto:david.westenberg@wilmerhale.com)  
☎ +1 617 526 6000



**Jonathan Wolfman**  
PARTNER  
Co-Chair, Corporate Governance  
and Disclosure Group

✉ [jonathan.wolfman@wilmerhale.com](mailto:jonathan.wolfman@wilmerhale.com)  
☎ +1 617 526 6833

**Thomas W. White**

RETIRED PARTNER

☎ +1 202 663 6000



**Yoon-Young Lee**  
SENIOR COUNSEL

✉ [yoonyoung.lee@wilmerhale.com](mailto:yoonyoung.lee@wilmerhale.com)  
☎ +1 202 663 6720



**Ciara R. M. Baker**  
PARTNER

✉ [ciara.baker@wilmerhale.com](mailto:ciara.baker@wilmerhale.com)  
☎ +1 202 663 6747



**R. Scott Kilgore**  
PARTNER

✉ [scott.kilgore@wilmerhale.com](mailto:scott.kilgore@wilmerhale.com)  
☎ +1 202 663 6116