



Comment Checker™

A Smarter Way to Respond to SEC Comments

Simplify Your SEC Staff Review Response Process

Comment Checker is the simple and powerful solution for practitioners to quickly and efficiently prepare tailored, on-point responses to comments for their clients' SEC filings. The tool can identify the issues that have previously drawn attention – so you can structure your filings to preempt scrutiny before you file.

Comment Checker pulls together all publicly disclosed SEC comments and responses from more than 5,000 public companies. We've organized, reformatted, and indexed all of this information— enabling you to search, filter, compare, copy, and assemble the content.

The result: faster development of informed responses that satisfy SEC Regulators.

Find a Specific Response

When you receive a comment or inquiry from the SEC, the Comment Checker will inform you if a peer or competitor has recently dealt with the same issue, and more importantly, how they have responded. You can quickly hone in on the specific response and use that as the starting point for crafting your own response.

Prevent SEC Comments

Prevention is the best strategy of all. With a few simple clicks, you can review the types of issues on which regulators and examiners are focusing. That can help you steer clear of potential pitfalls before you file.

Comment Checker Gives You:

More Effective Responses: Draws on the precedents and experience of other public companies.

Pre-Filing Prevention: Strengthens your compliance by tracking recent SEC comment topics and structuring your filings to conform to the current trends.

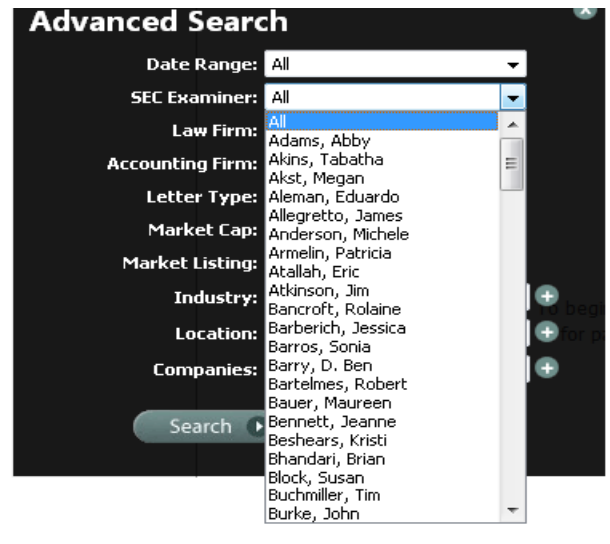
Logical Presentation: Groups all correspondence relating to a specific comment in one easy-to-navigate thread.

Easy Searching: Sorts the letters by various filters, including by specific SEC Examiner. Now, you can see the examiner's preferences and structure your response accordingly.

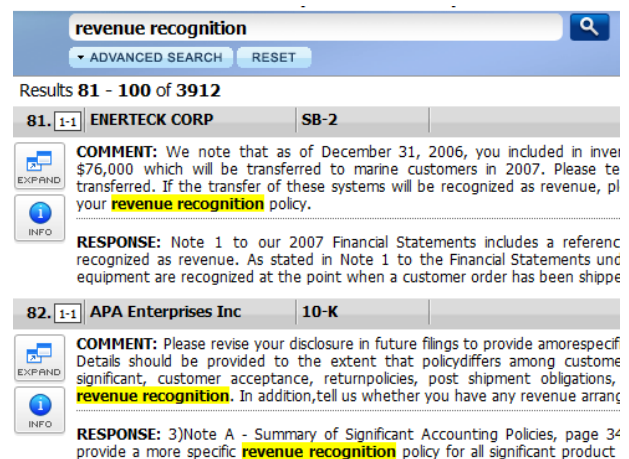
Simple Implementation: Deploys easily via a software-as-a-service (SaaS) model, there's no software to install or maintain.

Cost Recovery: Captures usage and costs for client-billing.

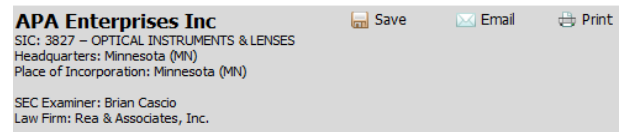
Filter searches for specific SEC Examiners



Find the most relevant and specific comments



View the entire chain of correspondence for each comment and response



Form 10-K
Note A - Summary of Significant Accounting Policies – Page 34

Comment 3:
Please revise your disclosure in future filings to provide a more specific revenue recognition provided to the extent that policy differs among customers, channels and products. The return policies, post shipment obligations, warranties, credits, discounts and rebates and have any revenue arrangements with multiple deliverables.

Response 3:
3) Note A - Summary of Significant Accounting Policies, page 34 SEC Question: Please re recognition policy for all significant product and services. Details should be provided to the The policy should also address, where significant, customer acceptance, return policies, p how these impact revenue recognition. In addition, tell us whether you have any revenu