Michael A. Titera

Partner

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Orange County



M?ike Titera is a partner in the Orange County office of Gibson Dunn and a member of the firm's Securities Regulation and Corporate Governance Practice Group. His practice focuses on advising public companies regarding securities disclosure and compliance matters, financial reporting, and corporate governance. Mike often advises clients on accounting and auditing matters, the use of non-GAAP financial measures, and the emerging disclosure areas of cybersecurity and human capital management. He also has represented clients in investigations conducted by the Securities and Exchange Commission and the Financial Industry Regulatory Authority.

Mike is a frequent author on a range of securities law issues and serves as the co-editor of the treatise *A Practical Guide to SEC Proxy and Compensation Rules, Sixth Edition*. He regularly speaks at conferences and in other settings regarding public companies' obligations with respect to disclosure, compliance, governance, and related topics.

Publications

- Co-Author, *Insights*, "Four Years of Evolving Form 10-K Human Capital Disclosures" (2025)
- Co-Author, *A Practical Guide to SEC Proxy and Compensation Rules, Sixth Edition*, "Chapter 14: Audit Committee Disclosure and Related Requirements" (2025)
- Co-Author, *Harvard Law School Forum on Corporate Governance*, "Cybersecurity Disclosure Overview: A Survey of Form 10-K Cybersecurity Disclosures by S&P 100 Companies" (2025)
- Co-Author, *Insights*, "SEC Enforcement Action Highlights Importance of Non-GAAP Policies and Disclosure Controls" (2023)
- Co-Author, *Law360*, "How S&P 100 Cos.' Human Capital Disclosures Are Evolving" (2023)
- Co-Author, *Insights*, "A Double-Edged Sword? Examining the SEC's Amendments to Regulation S-K Disclosure Requirements" (2020)
- Co-Author, *Harvard Law School Forum on Corporate Governance*, "Streamlined SEC Disclosure Requirements" (2018)
- Co-Author, *Directors Handbook: A Field Guide to Situations Commonly Encountered in the Boardroom*, "Retaining and Changing an Audit Firm" and "Going Concern Qualifications" (2017)
- Co-Author, *Deal Lawyers,* "What's the Big Deal? Why Some Seemingly Material Acquisition Agreements Might Never See the Light of Day" (2014)

Mike earned his law degree in 2009 from the UCLA School of Law, where he was elected

Capabilities

Securities Regulation and Corporate Governance

Mergers and Acquisitions

Credentials

Education

University of California - Los Angeles - 2009 Juris Doctor

Brigham Young University - 2006 Bachelor of Science

Admissions

California Bar

District of Columbia Bar

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to the Order of the Coif. He earned a Bachelor of Science degree *magna cum laude* in Accountancy from Brigham Young University in 2006.

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