

financial statements, rather than audited ones, in order to meet existing periodic reporting, proxy statement, tender offer, and registration requirements, as long as they disclose that the financial statements are unaudited (or not reviewed), provide audited (or reviewed) financial statements at a later date, and explain any material differences between the unaudited and audited financial statements. In certain cases where Andersen clients were required to submit a consent or a reissued accountants' report from their auditor, but cannot obtain the consent or the reissued accountants' report, those requirements have been waived provided the filing includes appropriate disclosure. The disclosures regarding consents and reissued accountants' reports were also approved by OMB as the stand-alone collection of information described above. The collection of information is necessary to ensure that the market receives disclosure from clients of Andersen that are taking advantage of this relief. The collection of information supplies investors with information they may not otherwise have and helps prevent confusion.

When we adopted this collection of information² we estimated that the total number of burden hours associated with this collection of information is 12,783. We requested approval from OMB to extend the expiration date for this collection of information. OMB granted this request. The new expiration date for this collection of information is December 31, 2002.

Dated: September 30, 2002.

Margaret H. McFarland,

Deputy Secretary.

[FR Doc. 02-25162 Filed 10-2-02; 8:45 am]

BILLING CODE 8010-01-P

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of Application To Withdraw From Listing and Registration on the Boston Stock Exchange, Inc.; (Digital Fusion, Inc., Common Stock, \$.01 par value) File No. 0-24073

September 27, 2002.

Digital Fusion, Inc., a Delaware corporation ("Issuer"), has filed an application with the Securities and Exchange Commission ("Commission"), pursuant to section 12(d) of the Securities Exchange Act of 1934

("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its Common Stock, \$.01 par value ("Security"), from listing and registration on the Boston Stock Exchange, Inc. ("BSE").

The Issuer stated in its application that it has complied with all applicable laws in effect in the State of Delaware, in which it is incorporated, and with the BSE's rules governing an issuer's voluntary withdrawal of a security from listing and registration.

The Board of Directors ("Board") of the Issuer unanimously approved a resolution on August 12, 2002 to withdraw the Issuer's Security from listing on the BSE. In making the decision to withdraw its Security from the BSE, the Board of the Issuer represents that the Security has been quoted on the Nasdaq Small Cap Market since 1998. The Issuer's application relates solely to the Security's withdrawal from listing on the BSE and from registration under section 12(b) of the Act³ and shall not affect its obligation to be registered under section 12(g) of the Act.⁴

Any interested person may, on or before October 18, 2002, submit by letter to the Secretary of the Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549-0609, facts bearing upon whether the application has been made in accordance with the rules of the BSE and what terms, if any, should be imposed by the Commission for the protection of investors. The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Jonathan G. Katz,

Secretary.

[FR Doc. 02-25166 Filed 10-2-02; 8:45 am]

BILLING CODE 8010-01-P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 35-27570]

Filings Under the Public Utility Holding Company Act of 1935, as Amended ("Act")

September 27, 2002.

Notice is hereby given that the following filing has been made with the Commission pursuant to provisions of the Act and rules promulgated under the Act. All interested persons are referred to the application/declaration for a complete statements of the proposed transaction summarized below. The application/declaration is available for public inspection through the Commission's Branch of Public Reference.

Interested persons wishing to comment or request a hearing on the application/declaration should submit their views in writing by October 22, 2002, to the Secretary, Securities and Exchange Commission, Washington, DC 20549-0609, and serve a copy on the relevant applicant/declarant at the address specified below. Proof of service (by affidavit or, in the case of an attorney at law, by certificate) should be filed with the request. Any request for hearing should identify specifically the issues of facts or law that are disputed. A person who so requests will be notified of any hearing, if ordered, and will receive a copy of any notice or order issued in the matter. After October 22, 2002, the application/declaration, as filed or as amended, may be granted and/or permitted to become effective.

Allegheny Energy, Inc., et al. (70-7888)

Allegheny Energy, Inc. ("Allegheny"), 10435 Downsville Pike, Hagerstown, Maryland, a registered public utility holding company; its direct wholly owned public utility company subsidiaries Monongahela Power Company ("Monongahela Power"), 1310 Fairmont Avenue, Fairmont, West Virginia 26554, The Potomac Edison Company ("Potomac Edison"), 10435 Downsville Pike, Hagerstown, Maryland 21740 and West Penn Power Company ("West Penn"), 800 Cabin Hill Drive, Greensburg, Pennsylvania 15601; its indirect wholly owned public utility subsidiaries Mountaineer Gas Company (Mountaineer Gas"),¹ 414 Summers Street, Charleston, West Virginia 25301 and Allegheny Generating Company ("AGC"),² 10435 Downsville Pike,

¹ Mountaineer Gas is wholly owned by Monongahela.

² AGC is jointly owned by Monongahela (27%) and Allegheny Energy Supply Company, LLC (73%)

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² Release No. 33-8090 (Mar. 18, 2002); 67 FR 13518 (Mar. 22, 2002).

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ 15 U.S.C. 78l(b).

⁴ 15 U.S.C. 78l(g).

⁵ 17 CFR 200.30-3(a)(1).