

401(e) of § 228.401 is corrected to read as follows:

\* \* \* \* \*

*Instructions to Item 401(e)*

1. The disclosure under Item 401(e) is required only in a small business issuer's annual report. The small business issuer need not provide the disclosure required by this Item 401(e) in a proxy or information statement unless that small business issuer is electing to incorporate this information by reference from the proxy or information statement into its annual report pursuant to general instruction E(3) to Form 10-KSB.

\* \* \* \* \*

**§ 229.401 [Corrected]**

On page 5127, in the third column, paragraph 1 to Instructions to Item 401(h) of § 229.401 is corrected to read as follows:

\* \* \* \* \*

*Instructions to Item 401(h)*

1. The disclosure under Item 401(h) is required only in a registrant's annual report. The registrant need not provide the disclosure required by this Item 401(h) in a proxy or information statement unless that registrant is electing to incorporate this information by reference from the proxy or information statement into its annual report pursuant to general instruction G(3) to Form 10-K.

\* \* \* \* \*

Dated: March 26, 2003.

**Jill M. Peterson,**

*Assistant Secretary.*

[FR Doc. 03-7680 Filed 3-28-03; 8:45 am]

BILLING CODE 8010-01-P

**SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Part 240**

[Release No. 34-44992A; File No. S7-26-98]

RIN 3235-AH04

**Books and Records Requirements for Brokers and Dealers Under the Securities Exchange Act of 1934**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule; correction.

**SUMMARY:** This document contains corrections to the amendments to the books and records requirements for brokers and dealers under the Securities Exchange Act of 1934 that were published on November 2, 2001. The

corrections contained herein redesignate two paragraphs that were incorrectly numbered and amend references to those two paragraphs to reflect that change.

**EFFECTIVE DATE:** May 2, 2003.

**FOR FURTHER INFORMATION CONTACT:** Bonnie L. Gauch, Attorney, at (202) 942-0765, in the Division of Market Regulation, Securities and Exchange Commission, 450 5th Street, NW., Washington, DC 20549-1001.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

Rules 17a-3 and 17a-4<sup>1</sup> under the Securities Exchange Act of 1934<sup>2</sup> (the "Exchange Act") (hereinafter the "Books and Records rules"), specify minimum requirements with respect to the records that broker-dealers must make, and how long those records and other documents relating to a broker-dealer's business must be kept. The Securities and Exchange Commission (the "Commission") amended the Books and Records rules on October 26, 2001.<sup>3</sup>

**II. Need for Correction**

As published, the amendments to the Books and Records rules contain a rule designation which was designated by another final rule. In the final rules regarding the applicability of CFTC and SEC customer protection, recordkeeping, reporting, and bankruptcy rules and the Securities Investor Protection Act of 1970 to Accounts Holding Security Futures Products, published on Friday, September 13, 2002, new paragraph (f) to rule 17a-3 was adopted and became effective immediately upon publication. The amendments to the Books and Records rules erroneously also designated a new paragraph (f) of rule 17a-3.<sup>4</sup> This correction redesignates the paragraph 17a-3(f) contained in the amendments to the Books and Records rules as paragraphs 17a-3(g) and makes other necessary changes throughout the release text and final rules to facilitate this change.

**III. Correction of Publication**

Accordingly, the final rule FR Doc. 01-27439 published on November 2, 2001 (66 FR 55818), is corrected as follows:

1. On page 55838, column 1, amendatory instruction 3.e., second line, revise the reference "(f) and (g)" to read "(g) and (h)";

2. On page 55838, column 2, paragraph (12)(i), fourth line, revise the reference "paragraph (g)(4)" to read "paragraph (h)(4)";

3. On page 55839, column 3, paragraphs (f) and (g) are redesignated as paragraphs (g) and (h).

4. On page 55841, column 1, paragraph (k), third line, revise the reference "§ 240.17a-3(f)" to read "§ 240.17a-3(g)";

5. On page 55841, column 1, paragraph (l)(1), second line, revise the reference "§ 240.17a-3(g)(1)" to read "§ 240.17a-3(h)(1)";

6. On page 55841, column 1, paragraph (l)(2), second line, revise the reference "§ 240.17a-3(g)(2)" to read "§ 240.17a-3(h)(2)";

7. On page 55841, column 1, paragraph (l)(3), third line, revise the reference "§ 240.17a-3(g)(3)" to read "§ 240.17a-3(h)(3)"; and

8. On page 55841, column 2, paragraph (l)(4), beginning on line two, revise the reference "§ 240-17a-3(g)(4)" to read "§ 240.17a-3(h)(4)".

Dated: March 26, 2003.

**Jill M. Peterson,**

*Assistant Secretary.*

[FR Doc. 03-7614 Filed 3-28-03; 8:45 am]

BILLING CODE 8010-01-P

**SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Part 249**

[Release No. 33-8183A; 34-47265A; 35-27642A; IC-25915A; IA-2103A, FR-68, File No. S7-49-02]

RIN 3235-AI73

**Strengthening the Commission's Requirements Regarding Auditor Independence**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Corrections to final regulations.

**SUMMARY:** We are making technical corrections to rules adopted in Release No. 33-8183 (January 28, 2003), which were published in the **Federal Register** on February 5, 2003 (68 FR 6005). The rules relate to requirements regarding auditor independence and enhanced disclosure of fees paid to auditors. This document corrects the numbering scheme for items within Forms 10-K and 10-KSB.

**EFFECTIVE DATE:** March 31, 2003.

**FOR FURTHER INFORMATION CONTACT:** Ray Be, Special Counsel, Office of Rulemaking, Division of Corporation Finance, at (202) 942-2910, U.S. Securities and Exchange Commission,

<sup>1</sup> 17 CFR 240.17a-3 and 240.17a-4.

<sup>2</sup> 17 U.S.C. 78, *et al.*

<sup>3</sup> Securities Exchange Act Release No. 44992, 66 FR 55818 (Nov. 2, 2001) (the "Adopting Release").

<sup>4</sup> 67 FR 58284 (Sept. 13, 2002).