

that Auditing Standard No. 2 is a superior standard to its predecessor attestation standard, AT 501, and the proposal would supersede AT 501, effective immediately upon approval of the Conforming Amendments by the Commission. SAS No. 60 provides guidance in identifying and communicating conditions that relate to a company's internal control observed during an audit of the financial statements. SAS No. 60 for integrated audits (*i.e.*, audits of both financial statements and internal control over financial reporting) would be replaced by portions of Auditing Standard No. 2, and the proposal also would amend SAS 60 as it applies to financial statement only audits.

The proposed Conforming Amendments have multiple effective dates. The amendments that affect integrated audits for accelerated filers would be effective for fiscal years ending on or after November 15, 2004 (*i.e.*, at the same time as Auditing Standard No. 2 for integrated audits of accelerated filers that are subject to the Commission's rules implementing Section 404<sup>7</sup> of the Act). Those amendments that affect audits of financial statements only and those that affect integrated audits of non-accelerated filers subject to the Commission's rules implementing Section 404 of the Act would be effective for fiscal years ending on or after July 15, 2005. Finally, the superseding of AT 501 would be effective immediately upon approval by the Commission.

**III. Discussion**

The Commission's comment period on the Proposed Standard ended on November 3, 2004, with the Commission receiving two comment letters. The comment letters came from two registered public accounting firms.

Both commenters expressed support for Commission approval of the Conforming Amendments.

**IV. Conclusion**

On the basis of the foregoing, the Commission finds that proposed Conforming Amendments are consistent with the requirements of the Act and the securities laws and are necessary and appropriate in the public interest and for the protection of investors.

*It is therefore ordered*, pursuant to Section 107 of the Act and Section 19(b)(2) of the Exchange Act, that the proposed *Conforming Amendments to*

*PCAOB Interim Standards Resulting From the Adoption of PCAOB Standard No. 2, "An Audit of Internal Control Over Financial Reporting Performed in Conjunction With an Audit of Financial Statements"* (File No. PCAOB-2004-08), be and hereby are approved.

By the Commission.

**J. Lynn Taylor,**

*Assistant Secretary.*

[FR Doc. E4-3310 Filed 11-23-04; 8:45 am]

BILLING CODE 8010-01-P

**SMALL BUSINESS ADMINISTRATION**

[Declaration of Disaster # 3653]

**State of Georgia**

Charlton County and the contiguous counties of Brantley, Camden, and Ware in the State of Georgia; and Baker and Nassau Counties in the State of Florida constitute a disaster area as a result of damages caused by heavy rains and severe localized flooding from Tropical Storm Jeanne that occurred on September 25 and September 26, 2004. Applications for loans for physical damage as a result of the disaster may be filed until the close of business on January 18, 2005, and for economic injury until the close of business on August 16, 2005, at the address listed below or other locally announced locations: U.S. Small Business Administration, Disaster Area 2 Office, One Baltimore Place, Suite 300, Atlanta, GA 30308.

The interest rates are:

	Percent
<i>For Physical Damage:</i>	
Homeowners with Credit Available Elsewhere .....	6.375
Homeowners Without Credit Available Elsewhere .....	3.187
Businesses With Credit Available Elsewhere .....	5.800
Businesses and Non-Profit Organizations Without Credit Available Elsewhere .....	2.900
Others (Including Non-Profit Organizations) with Credit Available Elsewhere .....	4.875
<i>For Economic Injury:</i>	
Businesses and Small Agricultural Cooperatives Without Credit Available Elsewhere ...	2.900

The numbers assigned to this disaster for physical damage are 365306 for Georgia and 365406 for Florida. The numbers assigned to this disaster for economic injury are 9AJ800 for Georgia, and 9AJ900 for Florida.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008.)

Dated: November 16, 2004.

**Hector V. Barreto,**  
*Administrator.*

[FR Doc. 04-26015 Filed 11-23-04; 8:45 am]

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**SMALL BUSINESS ADMINISTRATION**

[Declaration of Disaster #3652]

**State of Hawaii**

The city and county of Honolulu in the State of Hawaii constitutes a disaster area as a result of heavy rains and flooding that occurred on October 30, 2004 on the island of Oahu.

Applications for loans for physical damage as a result of this disaster may be filed until the close of business on January 18, 2005, and for economic injury until the close of business on August 16, 2005, at the address listed below or other locally announced locations: U.S. Small Business Administration, Disaster Area 4 Office, P.O. Box 419004, Sacramento, CA 95841-9004.

The interest rates are:

	Percent
<i>For Physical Damage:</i>	
Homeowners with Credit Available Elsewhere .....	5.875
Homeowners Without Credit Available Elsewhere .....	2.937
Businesses With Credit Available Elsewhere .....	5.800
Businesses and Non-Profit Organizations Without Credit Available Elsewhere .....	4.000
Others (Including Non-Profit Organizations) with Credit Available Elsewhere .....	4.750
<i>For Economic Injury:</i>	
Businesses and Small Agricultural Cooperatives Without Credit Available Elsewhere ...	4.000

The number assigned to this disaster for physical damage is 365206 and for economic damage is 9AJ700.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008.)

Dated: November 16, 2004.

**Hector V. Barreto,**  
*Administrator.*

[FR Doc. 04-26014 Filed 11-23-04; 8:45 am]

BILLING CODE 8025-01-P

**SMALL BUSINESS ADMINISTRATION**

[Declaration of Disaster # 10001]

**State of Maryland**

Allegany County and the contiguous counties of Garrett and Washington in the State of Maryland; Bedford, Fulton,

<sup>7</sup>See Release No. 33-8238 (June 5, 2003) [68 FR 36636] and Release No. 33-8392 (February 24, 2004) [69 FR 9722].

and Somerset Counties in the Commonwealth of Pennsylvania; and Hampshire, Mineral, and Morgan Counties in the State of West Virginia constitute a disaster area as a result of heavy rains caused by the remnants of Hurricane Frances and Hurricane Ivan that occurred on September 6, 2004. Applications for loans for physical damage as a result of the disaster may be filed until the close of business on January 18, 2005, and for economic injury until the close of business on August 16, 2005, at the address listed below or other locally announced locations: U.S. Small Business Administration, Disaster Area 1 Office, 360 Rainbow Blvd., South 3rd Floor, Niagara Falls, NY 14303.

The interest rates are:

	Percent
For Physical Damage:	
Homeowners with credit available elsewhere .....	6.375
Homeowners without credit available elsewhere .....	3.187
Businesses with credit available elsewhere .....	5.800
Businesses and non-profit organizations without credit available elsewhere .....	2.900
Others (including non-profit organizations) with credit available elsewhere .....	4.875
For Economic Injury:	
Businesses and small agricultural cooperatives without credit available elsewhere .....	2.900

The number assigned to this disaster for physical damage is 10001 for Maryland, Pennsylvania, and West Virginia. The number assigned to this disaster for economic injury is 10002 for Maryland, Pennsylvania, and West Virginia.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008.)

Dated: November 16, 2004.

**Hector V. Barreto,**  
Administrator.

[FR Doc. 04-26016 Filed 11-23-04; 8:45 am]

BILLING CODE 8025-01-P

**SMALL BUSINESS ADMINISTRATION**

**[Declaration of Disaster #3650]**

**State of New York**

As a result of the President's major disaster declaration for Public Assistance on October 1, 2004 and subsequent amendments adding Individual Assistance and establishing the incident period on November 16, 2004, I find that Allegany, Broome, Cattaraugus, Madison, Monroe, Niagara,

Oneida, Onondaga, Orange, Orleans, Steuben, Sullivan, Ulster, and Wayne Counties in the State of New York constitute a disaster area due to damages caused by severe storms and flooding occurring on August 13, 2004 and continuing through September 16, 2004. Applications for loans for physical damage as a result of this disaster may be filed until the close of business on January 18, 2005 and for economic injury until the close of business on August 16, 2005 at the address listed below or other locally announced locations: U.S. Small Business Administration, Disaster Area 1 Office, 360 Rainbow Blvd., South 3rd Fl., Niagara Falls, NY 14303-1192.

In addition, applications for economic injury loans from small businesses located in the following contiguous counties may be filed until the specified date at the above location: Cayuga, Chautauqua, Chemung, Chenango, Columbia, Cortland, Delaware, Dutchess, Erie, Genesee, Greene, Herkimer, Lewis, Livingston, Ontario, Oswego, Otsego, Putnam, Rockland, Schuylar, Seneca, Tioga, Westchester, Wyoming, and Yates in the State of New York; Passaic and Sussex Counties in the State of New Jersey; and McKean, Pike, Potter, Susquehanna, Tioga, Warren, and Wayne Counties in the Commonwealth of Pennsylvania.

The interest rates are:

	Percent
For Physical Damage:	
Homeowners with credit available elsewhere .....	6.375
Homeowners without credit available elsewhere .....	3.187
Businesses with credit available elsewhere .....	5.800
Businesses and non-profit organizations without credit available elsewhere .....	2.900
Others (including non-profit organizations) with credit available elsewhere .....	4.875
For Economic Injury:	
Businesses and small agricultural cooperatives without credit available elsewhere .....	2.900

The number assigned to this disaster for physical damage is 365006. For economic injury the number is 9AJ500 for New York; 9AK100 for New Jersey; and 9AK200 for Pennsylvania.

(Catalog of Federal Domestic Assistance Program Nos. 59002 and 59008.)

Dated: November 17, 2004.

**Herbert L. Mitchell,**  
Associate Administrator for Disaster Assistance.

[FR Doc. 04-26013 Filed 11-23-04; 8:45 am]

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**DEPARTMENT OF STATE**

**[Public Notice 4907]**

**Culturally Significant Objects Imported for Exhibition Determinations: "In the Russian Tradition: A Historic Collection of 20th Century Russian Paintings"**

AGENCY: Department of State.

ACTION: Notice.

**SUMMARY:** Notice is hereby given of the following determinations: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985; 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978, the Foreign Affairs Reform and Restructuring Act of 1998 (112 Stat. 2681, *et seq.*; 22 U.S.C. 6501 note, *et seq.*), Delegation of Authority No. 234 of October 1, 1999, Delegation of Authority No. 236 of October 19, 1999, as amended, and Delegation of Authority No. 257 of April 15, 2003 [68 FR 19875], I hereby determine that the objects to be included in the exhibition "In the Russian Tradition: A Historic Collection of 20th Century Russian Paintings," imported from abroad for temporary exhibition within the United States, are of cultural significance. The objects are imported pursuant to a loan agreement with the foreign owner. I also determine that the exhibition or display of the exhibit objects at the Smithsonian Institution S. Dillon Ripley Center International Gallery, Washington, DC, from on or about December 15, 2004, to on or about March 19, 2005; Museum of Russian Art, Minneapolis, MN, from on or about April 15, 2005, to on or about July 31, 2005, and at possible additional venues yet to be determined, is in the national interest. Public Notice of these Determinations is ordered to be published in the **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:** For further information, including a list of the exhibit objects, contact Julianne Simpson, Attorney-Adviser, Office of the Legal Adviser, Department of State, (telephone: 202/619-6529). The address is Department of State, SA-44, 301 4th Street, SW., Room 700, Washington, DC 20547-0001.

Dated: November 19, 2004.

**C. Miller Crouch,**

Principal Deputy Assistant Secretary for Educational and Cultural Affairs, Department of State.

[FR Doc. 04-26170 Filed 11-23-04; 8:45 am]

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