

Disbursement Center, 14925 Kingsport Road, Fort Worth, TX 76155.

**FOR FURTHER INFORMATION CONTACT:** A. Escobar, Office of Disaster Assistance, U.S. Small Business Administration, 409 3rd Street, SW., Suite 6050, Washington, DC 20416.

**SUPPLEMENTARY INFORMATION:** The notice of the Presidential disaster declaration for the State of GEORGIA, dated 04/23/2009 is hereby amended to include the following areas as adversely affected by the disaster:

*Primary Counties: (Physical Damage and Economic Injury Loans):*

Baker, Early.

*Contiguous Counties: (Economic Injury Loans Only):*

Alabama: Henry, Houston.

Georgia: Clay.

All other information in the original declaration remains unchanged.

(Catalog of Federal Domestic Assistance Numbers 59002 and 59008).

**Roger B. Garland,**

*Acting Associate Administrator for Disaster Assistance.*

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## SECURITIES AND EXCHANGE COMMISSION

### Proposed Collection; Comment Request

*Upon Written Request, Copies Available*

From: Securities and Exchange Commission, Office of Investor Education and Advocacy, Washington, DC 20549-0213.

*Extension:*

Form 11-K; OMB Control No. 3235-0082; SEC File No. 270-101.

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), the Securities and Exchange Commission ("Commission") is soliciting comments on the collection of information summarized below. The Commission plans to submit this existing collection of information to the Office of Management and Budget for extension and approval.

Form 11-K (17 CFR 249.311) is the annual report designed for use by employee stock purchase, savings and similar plans to comply with the reporting requirements under Section 15(d) of the Securities and Exchange Act of 1934 (the "Exchange Act") (15 U.S.C. 78o(d)). Section 15(d) establishes a periodic reporting obligation for every issuer of a class of securities registered under the Securities Act of 1933 (the

"Securities Act") (15 U.S.C. 77a *et seq.*). Form 11-K provides employees of an issuer with financial information so that they can assess the performance of the investment vehicle or stock plan. Form 11-K takes approximately 30 burden hours per response and is filed by 2,000 respondents for total of 60,000 burden hours.

Written comments are invited on: (a) Whether this proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden imposed by the collection of information; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collections of information on respondents, including through the use of automated collection techniques or other forms of information technology. Consideration will be given to comments and suggestions submitted in writing within 60 days of this publication.

Please direct your written comments to Charles Boucher/CIO, Securities and Exchange Commission, C/O Shirley Martinson, 6432 General Green Way, Alexandria, Virginia 22312, or send an e-mail to: [PRA\\_Mailbox@sec.gov](mailto:PRA_Mailbox@sec.gov).

Dated: May 26, 2009.

**Florence E. Harmon,**

*Deputy Secretary.*

[FR Doc. E9-12719 Filed 6-1-09; 8:45 am]

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## SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-59991; File No. PCAOB-2008-06]

### Public Company Accounting Oversight Board; Order Approving Proposed Amendment to Board Rules Relating to Inspections

May 28, 2009.

#### I. Introduction

On December 9, 2008, the Public Company Accounting Oversight Board (the "Board" or the "PCAOB") filed with the Securities and Exchange Commission (the "Commission") a proposed rule amendment (PCAOB-2008-06) pursuant to Section 107(b) of the Sarbanes-Oxley Act of 2002 (the "Act") relating to the Board's rules governing inspections of registered public accounting firms. Notice of the proposed rule amendment was published in the **Federal Register** on

April 24, 2009.<sup>1</sup> The Commission received four comment letters relating to the proposed rule amendment. For the reasons discussed below, the Commission is granting approval of the proposed rule amendment.

#### II. Description

On December 9, 2008, the PCAOB submitted to the Commission a proposed amendment to its inspection rules to adjust the inspection frequency requirements for certain non-U.S. registered public accounting firms. The proposed amendment would add paragraph (f) to existing Rule 4003 to provide that, with respect to any foreign registered public accounting firm that under the Board's inspection rules had a 2008 deadline for the first Board inspection, such deadline would be extended to 2009. Pursuant to the requirements of Section 107(b) of the Act and Section 19(b) of the Securities Exchange Act of 1934 (the "Exchange Act"), the Commission published the proposed amendment for public comment on April 20, 2009.

#### III. Discussion

Section 104 of the Act requires the PCAOB to conduct a continuing program of inspections to assess the degree of compliance of each registered public accounting firm and associated persons of that firm with the Act, the rules of the PCAOB, the rules of the Commission, and professional standards, in connection with its performance of audits, issuance of audit reports, and related matters involving issuers. Section 104(b)(1)(B) of the Act requires the PCAOB to conduct an inspection, at least once every three years, of each registered firm that regularly provides audit reports for 100 or fewer issuers, and Section 104(b)(2) of the Act authorizes the PCAOB to adopt rules adjusting that frequency.

The Commission received four comment letters relating to the proposed rule amendment. Three of the comments came from registered public accounting firms<sup>2</sup> and one came from a foreign regulator.<sup>3</sup> The letters from the accounting firms supported adoption of the amendment, although one questioned whether a one-year delay provided sufficient time for resolution of the issues related to the affected inspections. While not specifically related to the proposed amendment, all of the commenters also reiterated views

<sup>1</sup> See SEC Release No. 34-59792 (April 20, 2009); 74 FR 18753 (April 24, 2009).

<sup>2</sup> Deloitte Touche Tohmatsu; PricewaterhouseCoopers LLP; and Ernst & Young LLP.

<sup>3</sup> China Securities Regulatory Commission.