

SFFAS 34 incorporates the hierarchy of generally accepted accounting principles (GAAP) into the FASAB's authoritative literature. The "GAAAP hierarchy" consists of the sources of accounting principles used in the preparation of financial statements of Federal reporting entities that are presented in conformity with GAAP and the framework for selecting those principles.

The statement is available on the FASAB home page <http://www.fasab.gov/exposure.html>. Copies can be obtained by contacting FASAB at (202) 512-7350.

**FOR FURTHER INFORMATION CONTACT:** Wendy Payne, Executive Director, at (202) 512-7350.

**Authority:** Federal Advisory Committee Act, Public Law 92-463.

Dated: July 29, 2009.

**Charles Jackson,**

*Federal Register Liaison Officer.*

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**BILLING CODE 1610-01-P**

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## FEDERAL RESERVE SYSTEM

### Formations of, Acquisitions by, and Mergers of Bank Holding Companies

The companies listed in this notice have applied to the Board for approval, pursuant to the Bank Holding Company Act of 1956 (12 U.S.C. 1841 *et seq.*) (BHC Act), Regulation Y (12 CFR Part 225), and all other applicable statutes and regulations to become a bank holding company and/or to acquire the assets or the ownership of, control of, or the power to vote shares of a bank or bank holding company and all of the banks and nonbanking companies owned by the bank holding company, including the companies listed below.

The applications listed below, as well as other related filings required by the Board, are available for immediate inspection at the Federal Reserve Bank indicated. The applications also will be available for inspection at the offices of the Board of Governors. Interested persons may express their views in writing on the standards enumerated in the BHC Act (12 U.S.C. 1842(c)). If the proposal also involves the acquisition of a nonbanking company, the review also includes whether the acquisition of the nonbanking company complies with the standards in section 4 of the BHC Act (12 U.S.C. 1843). Unless otherwise noted, nonbanking activities will be conducted throughout the United States. Additional information on all bank holding companies may be obtained

from the National Information Center website at [www.ffiec.gov/nic/](http://www.ffiec.gov/nic/).

Unless otherwise noted, comments regarding each of these applications must be received at the Reserve Bank indicated or the offices of the Board of Governors not later than August 28, 2009.

**A. Federal Reserve Bank of New York** (Ivan Hurwitz, Bank Applications Officer) 33 Liberty Street, New York, New York 10045-0001:

1. *Morgan Stanley*, New York, New York; to acquire up to 9.9 percent of the voting shares of Community Bankers Trust Corporation, Glen Allen, Virginia, and thereby indirectly acquire voting shares of Bank of Essex, Essex, Virginia.

Board of Governors of the Federal Reserve System, July 29, 2009.

**Robert deV. Frierson,**

*Deputy Secretary of the Board.*

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## DEPARTMENT OF DEFENSE

### GENERAL SERVICES ADMINISTRATION

### NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[OMB Control No. 9000-0026]

#### Federal Acquisition Regulation; Submission for OMB Review; Change Order Accounting

**AGENCIES:** Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

**ACTION:** Notice of request for public comments regarding an extension to an existing OMB clearance (9000-0026).

**SUMMARY:** Under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35), the Federal Acquisition Regulation (FAR) Secretariat will be submitting to the Office of Management and Budget (OMB) a request to review and approve an extension of a currently approved information collection requirement concerning change order accounting. A request for public comments was published in the **Federal Register** at 74 FR 18718, April 24, 2009. No comments were received.

Public comments are particularly invited on: Whether this collection of information is necessary for the proper performance of functions of the FAR, and whether it will have practical utility; whether our estimate of the public burden of this collection of

information is accurate, and based on valid assumptions and methodology; ways to enhance the quality, utility, and clarity of the information to be collected; and ways in which we can minimize the burden of the collection of information on those who are to respond, through the use of appropriate technological collection techniques or other forms of information technology.

**DATES:** Submit comments on or before September 2, 2009.

**ADDRESSES:** Submit comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: FAR Desk Officer, OMB, Room 10102, NEOB, Washington, DC 20503, and a copy to the General Services Administration, Regulatory Secretariat (VPR), 1800 F Street, NW., Room 4041, Washington, DC 20405.

**FOR FURTHER INFORMATION CONTACT:** Beverly Cromer, Contract Policy Division, GSA, (202) 501-1448 or via e-mail at [Beverly.Cromer@gsa.gov](mailto:Beverly.Cromer@gsa.gov).

#### SUPPLEMENTARY INFORMATION:

##### A. Purpose

FAR clause 52.243-6, Change Order Accounting, requires that, whenever the estimated cost of a change or series of related changes exceed \$100,000, the contracting officer may require the contractor to maintain separate accounts for each change or series of related changes. The account shall record all incurred segregable, direct costs (less allocable credits) of work, both changed and unchanged, allocable to the change.

These accounts are to be maintained until the parties agree to an equitable adjustment for the changes or until the matter is conclusively disposed of under the Disputes clause. This requirement is necessary in order to be able to account properly for costs associated with changes in supply and research and development contracts that are technically complex and incur numerous changes.

##### B. Annual Reporting Burden

*Respondents: 8,750.*

*Responses per Respondent: 18.*

*Annual Responses: 157,500.*

*Hours per Response: .084.*

*Total Burden Hours: 13,230.*

##### C. Annual Recordkeeping Burden

*Recordkeepers: 8,750.*

*Hours per Recordkeeper: 1.5.*

*Total Recordkeeping Burden Hours: 13,125.*

*Obtaining Copies of Proposals:*

Requesters may obtain a copy of the information collection documents from