

SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 210, 228, 229, 230, 239, 240 and 249

[Release Nos. 33-8831A; 34-56217A; IC-27924A; File No. S7-20-07]

RIN 3235-AJ93

**CONCEPT RELEASE ON ALLOWING U.S. ISSUERS TO PREPARE
FINANCIAL STATEMENTS IN ACCORDANCE WITH INTERNATIONAL
FINANCIAL REPORTING STANDARDS**

AGENCY: Securities and Exchange Commission.

ACTION: Correcting Amendment.

SUMMARY: In Release No. 33-8831, the Securities and Exchange Commission issued a concept release on allowing U.S. issuers to prepare financial statements in accordance with international financial reporting standards which appeared in the Federal Register of August 14, 2007 (72 FR 45599). The Commission is issuing this correction to change the incorrect web addresses listed in the concept release.

FOR FURTHER INFORMATION CONTACT: Katrina A. Kimpel, Professional Accounting Fellow, Office of the Chief Accountant at (202) 551-5300.

SUPPLEMENTARY INFORMATION: In FR Doc. E7-15865 appearing on page 45600 in the Federal Register of Tuesday, August 14, 2007, the following corrections are made:

1. In the first column, revise the first bulleted point under the section titled Electronic Comments to read, “Use the Commission’s Internet comment form (<http://www.sec.gov/rules/concept.shtml>); or”.

2. Revise the Web site address found in the parenthetical beginning on line three of the second column to read, “<http://www.sec.gov/rules/concept.shtml>”.

Florence E. Harmon
Deputy Secretary

Dated: September 13, 2007