

Section 213.3325 United States Tax Court

JCGS60077 Trial Clerk to the Chief Judge. Effective October 26, 2006.

Section 213.3330 Securities and Exchange Commission

SEOT90007 Confidential Assistant to the Chairman. Effective October 25, 2006.

SEOT90008 Confidential Assistant to a Commissioner. Effective October 31, 2006.

Section 213.3331 Department of Energy

DEGS00545 Senior Policy Advisor to the Assistant Secretary for Fossil Energy. Effective October 23, 2006.

DEGS00544 Senior Communications Advisor to the Assistant Secretary of Energy (Environmental Management). Effective October 25, 2006.

DEGS00546 Senior Advisor to the Assistant Secretary for Policy and International Affairs. Effective October 26, 2006.

Section 213.3332 Small Business Administration

SBGS00606 Speech Writer to the Associate Administrator for Communications and Public Liaison. Effective October 06, 2006.

Section 213.3333 Federal Deposit Insurance Corporation

FDOT00010 Chief of Staff to the Chairman of the Board of Directors (Director). Effective October 20, 2006.

FDOT00011 Special Advisor to the Chairman to the Chairman of the Board of Directors (Director). Effective October 20, 2006.

Section 213.3337 General Services Administration

GSGS00166 Deputy Associate Administrator for Small Business Utilization to the Associate Administrator for Small Business Utilization. Effective October 05, 2006.

Section 213.3384 Department of Housing and Urban Development

DUGS60187 Staff Assistant to the Assistant Secretary for Public Affairs. Effective October 06, 2006.

Section 213.3391 Office of Personnel Management

PMGS60019 Special Assistant to the Director, Office of Communications and Public Liaison. Effective October 25, 2006.

Section 213.3396 National Transportation Safety Board

TBGS11123 Confidential Assistant to the Chairman. Effective October 23, 2006.

Section 213.3397 Federal Housing Finance Board

FBOT00010 Special Assistant to the Board Director. Effective October 23, 2006.

Section 213.33 National Endowment for the Humanities

NHGS00078 Associate Director of Communications and Chief Speechwriter to the Director of Communications. Effective October 25, 2006.

Office of Personnel Management.

Dan G. Blair,
Deputy Director.

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SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-54920]

Extension of Order Regarding Broker-Dealer Financial Statement Requirements Under Section 17 of the Exchange Act

December 12, 2006.

The Securities and Exchange Commission ("Commission") is extending its Order, originally issued on August 4, 2003,¹ and extended on July 14, 2004² and on December 7, 2005 (the "2005 Order")³ under Section 17(e) of the Securities Exchange Act of 1934 ("Exchange Act"), regarding audits of financial statements of broker-dealers that are not issuers ("non-public broker-dealers"). The 2005 Order provided that non-public broker-dealers may file with the Commission and may send to their customers documents and information required by Section 17(e) certified by an independent public accountant, instead of by a registered public accounting firm, for fiscal years ending before January 1, 2007.

Section 17(e)(1)(A) of the Exchange Act requires that every registered broker-dealer annually file with the Commission a certified balance sheet and income statement, and Section 17(e)(1)(B) requires that the broker-

dealer annually send to its customers its "certified balance sheet."⁴ The Sarbanes-Oxley Act of 2002 ("Act")⁵ established the Public Company Accounting Oversight Board ("Board")⁶ and amended Section 17(e) to replace the words "an independent public accountant" with "a registered public accounting firm."⁷

The Act establishes a deadline for registration with the Board of auditors of financial statements of "issuers," as that term is defined in the Act.⁸ The Act does not provide a deadline for registration of auditors of non-public broker-dealers.

The 2005 Order expires January 1, 2007. Application of registration requirements and procedures to auditors of non-public broker-dealers is still being considered. The Commission has therefore determined that extending the Order for two years is consistent with the public interest and the protection of investors.

Accordingly,

It is ordered, pursuant to Section 17(e) of the Exchange Act, that non-public broker-dealers may file with the Commission a balance sheet and income statement and may send to their customers a balance sheet certified by an independent public accountant, instead of by a registered public accounting firm, for fiscal years ending before January 1, 2009.

By the Commission.

Nancy M. Morris,
Secretary.

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⁴ Exchange Act Rule 17a-5 requires registered broker-dealers to provide to the Commission and to customers of the broker-dealer other specified financial information.

⁵ Public Law 107-204.

⁶ Section 101 of the Act.

⁷ Section 205(c)(2) of the Act.

⁸ Section 2 of the Act defines "issuer." Section 102 of the Act establishes a specific deadline by which auditors of issuers must register with the Board. Based on the statutory deadline of 180 days after the Commission determined the Board was ready to carry out the requirements of the Act, that date was October 22, 2003. See Exchange Act Release No. 48180 (July 16, 2003).

¹ Exchange Act Release No. 48281, 68 FR 47375 (August 8, 2003).

² Exchange Act Release No. 50020, 69 FR 43482 (July 20, 2004).

³ Exchange Act Release No. 52909, 70 FR 73809 (December 13, 2005).