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Dated at Rockville, Maryland, this 7th day of April, 2008.

For the Nuclear Regulatory Commission.

**Daniel S. Collins,**

Chief, Research and Test Reactors Branch A, Division of Policy and Rulemaking, Office of Nuclear Reactor Regulation.

[FR Doc. E8-7848 Filed 4-11-08; 8:45 am]

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## SECURITIES AND EXCHANGE COMMISSION

### Submission for OMB Review; Comment Request

Upon Written Request; Copies Available From: Securities and Exchange Commission, Office of Investor Education and Advocacy, Washington, DC 20549-0123

New Information Collection:

Study on the Impact of Companies' Compliance with the Requirements Implementing Section 404 of the Sarbanes-Oxley Act of 2002; OMB Control No. 3235-xxxx; SEC File No. 270-575

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") has submitted to the Office of Management and Budget this request for approval.

The Commission staff plans to undertake a study that will involve collecting and analyzing empirical data regarding the impact on public companies of compliance with the requirements implementing section 404 of the Sarbanes-Oxley Act of 2002 (15 U.S.C. 7262). The study will consider whether recent actions by the Commission and the Public Company Accounting Oversight Board are having their intended effect of increasing efficiency and lowering compliance costs. Participation in the study will be voluntary. Participants in the study are expected to include companies subject to the reporting requirements under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a) or 15 U.S.C. 78o(d)), as well as financial analysts, auditors, investors and other interested parties.

We plan to invite up to 10,000 respondents to participate in the study. If all of these respondents participate in the study at an average estimated 1 hour per response, the total annual burden will be 10,000 hours. In addition, we also plan to conduct a follow-up survey and in-depth interviews with up to 500 respondents, at an estimated two hours per response, for a total annual burden of approximately 1,000 hours. Therefore, the total aggregate burden associated with the study is an estimated 11,000 hours.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number.

Written comments regarding the above information should be directed to the following persons: (i) Desk Officer for the Securities and Exchange Commission, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 10102, New Executive Office Building, Washington, DC 20503 or send an e-mail to:

[Alexander\\_T.\\_Hunt@omb.eop.gov](mailto:Alexander_T._Hunt@omb.eop.gov); and (ii) R. Corey Booth, Director/Chief Information Officer, Office of Information Technology, Securities and Exchange Commission, C/O Shirley Martinson, 6432 General Green Way, Alexandria, VA 22312; or send an e-mail to: [PRA\\_Mailbox@sec.gov](mailto:PRA_Mailbox@sec.gov). Comments must be submitted to OMB within 30 days of this notice.

April 7, 2008.

**Florence E. Harmon,**  
Deputy Secretary.

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## SECURITIES AND EXCHANGE COMMISSION

[Release Nos. 33-8908; 34-57638; File No. 265-24]

### Advisory Committee on Improvements to Financial Reporting

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Notice of Meeting of SEC Advisory Committee on Improvements to Financial Reporting.

**SUMMARY:** The Securities and Exchange Commission Advisory Committee on Improvements to Financial Reporting is providing notice that it will hold a public meeting on Friday, May 2, 2008, at the Donald E. Stephens Conference Center, Room 21, 5555 N. River Road, Rosemont, Illinois 60018. The meeting

will begin at 8 a.m. (CDT) and will be open to the public. The meeting will be webcast on the Commission's Web site at <http://www.sec.gov>. Persons needing special accommodations to take part because of a disability should notify a contact person listed below. The public is invited to submit written statements for the meeting.

The agenda for the meeting includes hearing oral testimony from panel participants regarding the Advisory Committee's developed proposals and conceptual approaches, as presented in the Advisory Committee's progress report dated February 14, 2008 (<http://www.sec.gov/rules/other/2008/33-8896.pdf>), related to substantive complexity and the standards-setting process; consideration of comment letters received by the Advisory Committee; consideration of updates from subcommittees of the Advisory Committee; and discussion of next steps and planning for the next meeting.

**DATES:** Written statements should be received on or before April 25, 2008.

**ADDRESSES:** Written statements may be submitted by any of the following methods:

#### Electronic Comments

- Use the Commission's Internet submission form (<http://www.sec.gov/rules/other.shtml>); or
- Send an e-mail message to [rule-comments@sec.gov](mailto:rule-comments@sec.gov). Please include File Number 265-24 on the subject line.

#### Paper Comments

- Send paper statements in triplicate to Nancy M. Morris, Federal Advisory Committee Management Officer, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549-1090.

All submissions should refer to File No. 265-24. This file number should be included on the subject line if e-mail is used. To help us process and review your statements more efficiently, please use only one method. The Commission staff will post all statements on the Advisory Committee's Web site (<http://www.sec.gov/about/offices/oca/acifr.shtml>). Statements also will be available for public inspection and copying in the Commission's Public Reference Room, 100 F Street, NE., Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m. All statements received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.