

SECURITIES AND EXCHANGE COMMISSION

[Release Nos. 33-8874; 34-56989; 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, January 11, 2008, in the Multipurpose Room, Room L-006, at the Commission's main offices, 100 F Street, NE, Washington, DC, beginning at 9:30 a.m. The meeting will be open to the public. The meeting will be webcast on the Commission's Web site at www.sec.gov. The public is invited to submit written statements for the meeting.

The agenda for the meeting includes: (1) discussion and deliberation of a Committee progress report with concrete proposals and conceptual approaches based on the Committee's work to date in the areas of substantive complexity, standard setting, audit process and compliance and delivery of financial information; (2) a decision to use the Committee progress report as the basis for a report to be published for public comment; and (3) a discussion of next steps and planning for the next meeting.

DATES: Written statements should be received on or before January 4, 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 to 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 10:00 am and 3:00 pm. 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.

FOR FURTHER INFORMATION CONTACT: James L. Kroeker, Deputy Chief Accountant, or Shelly C. Luisi, Senior Associate Chief Accountant, at (202) 551-5300, Office of the Chief Accountant, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-6561.

SUPPLEMENTARY INFORMATION: In accordance with Section 10(a) of the Federal Advisory Committee Act, 5 U.S.C. App. 1, § 10(a), James L. Kroeker, Designated Federal Officer of the Committee, has approved publication of this notice.

Nancy M. Morris
Committee Management Officer

Dated: December 19, 2007