

SECURITIES AND EXCHANGE COMMISSION

[Release Nos. 33-8977; 34-58788; IC-28438; IA-2798]

RESUBMISSION OF COMMENT LETTERS

AGENCY: Securities and Exchange Commission

ACTION: Resubmission of comments.

SUMMARY: A small number of public comments submitted by commenters in connection with certain proposed Commission rules, proposed rule changes by self-regulatory organizations, and other matters were not received by the Commission through the Federal eRulemaking Portal and through the Commission's Web site due to software issues. A list of those matters and the number of comment letters not received is attached as Appendix A. The Commission is providing an opportunity for commenters whose comments were not received to resubmit their comments with respect to the matters identified in Appendix A.

DATES: Resubmit comments on or before October 29, 2008.

ADDRESSES: Comments 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>);
- Send an e-mail to rule-comments@sec.gov. Please include the file number for the specific matter being commented upon on the subject line; or
- Use the Federal eRulemaking Portal (<http://www.regulations.gov>). Follow the instructions for submitting comments.

Paper Comments

- Send paper statements in triplicate to Florence E. Harmon, Acting Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549–1090.

All submissions should refer to the file number for the specific matter being commented upon. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/proposed.shtml>). Comments also are 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 comments 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: Florence E. Harmon, Acting Secretary, at (202) 551-5400, Office of the Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549–1090.

SUPPLEMENTARY INFORMATION: A small number of public comments submitted by commenters in connection with the matters identified in Appendix A were not received by the Commission through the Federal eRulemaking Portal and through the Commission's Web site due to software issues. The Commission has been informed by the agency responsible for the Federal eRulemaking Portal and the staff responsible for maintaining the Commission's Web site that these issues have been resolved. The

Commission is providing an opportunity for commenters to resubmit those comments.¹ Because the identities of the commenters whose submissions were affected by these software issues are not retrievable, the Commission requests that if you commented on any of the matters listed in Appendix A you review the Commission's Web site posting for the particular matter to determine whether your comment letter has been posted. If it has not been posted and you wish to resubmit your comment letter, you may do so via any of the methods described above. If your comment letter has been posted, there is no need to resubmit it.

The Commission will consider all comment letters that are resubmitted. Although the Commission has taken action on some of these matters, the Commission will evaluate whether further action is necessary or appropriate in response to comments received.

Florence E. Harmon
Acting Secretary

Dated: October 15, 2008

¹ The Commission recently reopened the comment period for one of the matters listed in Appendix A, Indexed Annuities and Certain Other Insurance Contracts, Securities Act Release No. 8933 (June 25, 2008) (73 FR 37752 (July 1, 2008)). Any commenters whose comments on this matter were not received can resubmit comments until the end of the reopened comment period. *See* Indexed Annuities and Certain Other Insurance Contracts, Securities Act Release No. 8976 (Oct. 10, 2008).

APPENDIX A

List of Matters and Number of Comment Letters Not Received

- References to Ratings of Nationally Recognized Statistical Rating Organizations (File No. S7-19-08) [3 comments]
- Security Ratings (File No. S7-18-08) [2 comments]
- References to Ratings of Nationally Recognized Statistical Rating Organizations (File No. S7-17-08) [2 comments]
- Exemption of Certain Foreign Brokers or Dealers (File No. S7-16-08) [3 comments]
- Modernization of the Oil and Gas Reporting Requirements (File No. S7-15-08) [6 comments]
- Indexed Annuities and Certain Other Insurance Contracts (File No. S7-14-08) [37 comments]
- Interactive Data to Improve Financial Reporting (File No. S7-11-08) [1 comment]
- Amendment to Regulation SHO (File No. S7-19-07) [18 comments]
- Naked Short-Selling Anti-Fraud Rule (File No. S7-08-08) [4 comments]
- Revisions to the Cross-Border Tender Offer, Exchange Offer, and Business Combination Rules and Beneficial Ownership Reporting Rules for Certain Foreign Institutions (File No. S7-10-08) [1 comment]
- Commission Guidance Regarding the Duties and Responsibilities of Investment Company Board of Directors with respect to Investment Adviser Portfolio Trading Practices (File No. S7-22-08) [1 comment]
- Roundtable on Fair Value Accounting Standards (File No. 4-560) [1 comment]

- Notice of Filing and Immediate Effectiveness of Proposed Rule Change Amending its Schedule of Fees and Charges for Exchange Services in order to Revise Certain Transaction Fees (File No. SR-NYSEARCA-2008-75) [1 comment]
- Notice of Filing of Proposed Rule Change of Amended Proposed Rule Change Amending FAST and DRS Limited Participant Requirements for Transfer Agents (File No. SR-DTC-2006-16) [1 comment]