

SECURITIES AND EXCHANGE COMMISSION

17 CFR PARTS 210 and 229

[RELEASE NOS. 33-8934A; 34-58028A; File No. S7-06-03]

RIN 3235-AJ64

TECHNICAL AMENDMENT; INTERNAL CONTROL OVER FINANCIAL REPORTING IN EXCHANGE ACT PERIODIC REPORTS OF NON-ACCELERATED FILERS

AGENCY: Securities and Exchange Commission.

ACTION: Final rules; Technical amendment.

SUMMARY: We are extending the effectiveness of § 210.2-02T published in 71 FR 47059 (August 15, 2006) and § 229.308T published in 71 FR 76595 (December 21, 2006) and amended in 73 FR 38099 (July 2, 2008) through June 30, 2010. The effective dates for the other sections of the July 2, 2008 document remain as published.

EFFECTIVE DATE: The effectiveness of §§ 210.2-02T and 229.308T, which currently terminates on June 30, 2009, is extended through June 30, 2010.

FOR FURTHER INFORMATION CONTACT: Sean Harrison, Special Counsel, Office of Rulemaking, Division of Corporation Finance, at (202) 551-3430, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-3628.

SUPPLEMENTARY INFORMATION: This technical amendment does not affect the effective date for compliance by a non-accelerated filer with the rules implementing Section 404(b) of the Sarbanes-Oxley Act of 2002. Under the amendments previously adopted in Release No. 33-8934, a non-accelerated filer is required to file the auditor's attestation report on internal control over financial reporting when it files an annual report for a fiscal year ending on or after

December 15, 2009. The sole purpose of this technical amendment is to provide that the amendments previously adopted in Release No. 33-8934 that currently are set forth in paragraph (b) of Rule 2-02T in Regulation S-X and in paragraph (c) of Item 308T of Regulation S-K remain in the CFR.

Elizabeth M. Murphy
Secretary

June 22, 2009