SECURITIES AND EXCHANGE COMMISSION

[Release Nos. 33-8910; 34-57669; File No. 265-24]

SUBJECT: Advisory Committee on Improvements to Financial Reporting.

AGENCY: Securities and Exchange Commission.

ACTION: Room Change for 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 is changing the room location of its public meeting on Friday, May 2, 2008. The meeting will continue to be held at the Donald E. Stephens Conference Center, 5555 N. River Road, Rosemont, Illinois 60018, beginning at 8:00 am (CDT). However, the meeting will now be located

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: April 15, 2008

in room 40.