

**§ 39.13 [Amended]**

■ 2. The FAA amends § 39.13 by adding the following new airworthiness directive (AD):

**2010–20–12 The Boeing Company:**

Amendment 39–16447; Docket No. FAA–2010–0035; Directorate Identifier 2009–NM–066–AD.

**Effective Date**

(a) This AD is effective November 5, 2010.

**Affected ADs**

(b) None.

**Applicability**

(c) This AD applies to The Boeing Company Model 747–400, 747–400D, and 747–400F series airplanes, certificated in any category; as identified in the service bulletins listed in paragraphs (c)(1) and (c)(2) of this AD.

(1) Boeing Service Bulletin 747–28A2266, Revision 1, dated December 10, 2009.

(2) Boeing Alert Service Bulletin 747–28A2267, dated December 18, 2008.

**Subject**

(d) Air Transport Association (ATA) of America Code 28: Fuel.

**Unsafe Condition**

(e) This AD results from fuel system reviews conducted by the manufacturer. The Federal Aviation Administration is issuing this AD to prevent an electrical hot short from a source outside the fuel quantity indicating system (FQIS) to the densitometer wiring from causing failure of the FQIS densitometer resistors, which could result in an ignition source inside the center or horizontal stabilizer fuel tanks. An ignition source, in combination with flammable fuel vapors, could result in a fuel tank explosion and consequent loss of the airplane.

**Compliance**

(f) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

**Installation of Hot Short Protector (HSP)**

(g) Within 60 months after the effective date of this AD: Do the applicable installations of the HSP specified in paragraphs (g)(1) and (g)(2) of this AD.

**Note 1:** Boeing Service Bulletin 747–28A2266, Revision 1, dated December 10, 2009; and Boeing Alert Service Bulletin 747–28A2267, dated December 18, 2008; refer to Cinch Service Bulletin CN1036–28–01, Revision C, dated January 18, 2007, as an additional source of guidance for installing the HSP in the fuel tanks which must be done before or concurrently with the actions specified in Boeing Service Bulletin 747–28A2266, Revision 1, dated December 10, 2009; and Boeing Alert Service Bulletin 747–28A2267, dated December 18, 2008.

(1) For all airplanes: Install the HSP in the center wing tank, in accordance with the Accomplishment Instructions of Boeing Service Bulletin 747–28A2266, Revision 1, dated December 10, 2009.

(2) For airplanes identified in Boeing Alert Service Bulletin 747–28A2267, dated December 18, 2008: Install the HSP in the horizontal stabilizer tank, in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 747–28A2267, dated December 18, 2008.

**Credit for Installation Previously Accomplished in Accordance With Previous Issue of Service Bulletin**

(h) Actions accomplished before the effective date of this AD according to Boeing Alert Service Bulletin 747–28A2266, dated December 18, 2008, are considered acceptable for compliance with the corresponding action specified in this AD, provided that Cinch Service Bulletin CN1036–28–01, Revision C, dated January 18, 2007, is used as an additional source of guidance.

**Alternative Methods of Compliance (AMOCs)**

(i)(1) The Manager, Seattle Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Georgios Roussos, Aerospace Engineer, Systems and Equipment Branch, ANM–130S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057–3356; telephone (425) 917–6482; fax (425) 917–6590. Or, e-mail information to [9-ANM-Seattle-ACO-AMOC-Requests@faa.gov](mailto:9-ANM-Seattle-ACO-AMOC-Requests@faa.gov).

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

**Material Incorporated by Reference**

(j) You must use Boeing Service Bulletin 747–28A2266, Revision 1, dated December 10, 2009; or Boeing Alert Service Bulletin 747–28A2267, dated December 18, 2008; as applicable; to do the actions required by this AD, unless the AD specifies otherwise.

(1) The Director of the Federal Register approved the incorporation by reference of this service information under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) For service information identified in this AD, contact Boeing Commercial Airplanes, Attention: Data & Services Management, P.O. Box 3707, MC 2H–65, Seattle, Washington 98124–2207; telephone 206–544–5000, extension 1; fax 206–766–5680; e-mail [me.boecom@boeing.com](mailto:me.boecom@boeing.com); Internet <https://www.myboeingfleet.com>.

(3) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425–227–1221.

(4) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For

information on the availability of this material at NARA, call 202–741–6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

Issued in Renton, Washington, on September 16, 2010.

**Robert D. Breneman,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 2010–24169 Filed 9–30–10; 8:45 am]

**BILLING CODE 4910–13–P**

**SECURITIES AND EXCHANGE COMMISSION****17 CFR Part 241**

[Release No. 34–62991]

**Commission Guidance Regarding Auditing, Attestation, and Related Professional Practice Standards Related To Brokers and Dealers**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Interpretation.

**SUMMARY:** The Securities and Exchange Commission is publishing interpretive guidance to clarify the application of certain Commission rules, regulations, releases, and staff bulletins in light of the authority granted to the Public Company Accounting Oversight Board in the Dodd-Frank Wall Street Reform and Consumer Protection Act to establish auditing, attestation, and related professional practice standards governing the preparation and issuance of audit reports to be included in broker and dealer filings with the Commission.

**DATES:** *Effective Date:* October 1, 2010.

**FOR FURTHER INFORMATION CONTACT:**

Questions should be referred to Rebekah Goshorn (Attorney), Division of Trading and Markets, at (202) 551–5777, or to John Offenbacher (Senior Associate Chief Accountant) or Jeffrey Cohan (Senior Special Counsel), Office of the Chief Accountant, at (202) 551–5300, Securities and Exchange Commission, 100 F Street NE., Washington, DC 20549–7561.

**SUPPLEMENTARY INFORMATION:** Section 982 of the Dodd-Frank Wall Street Reform and Consumer Protection Act<sup>1</sup> (“Dodd-Frank Act”) amended the Sarbanes-Oxley Act of 2002<sup>2</sup> (the “Sarbanes-Oxley Act”) to authorize the Public Company Accounting Oversight Board (“PCAOB”), among other things, to establish, subject to approval by the

<sup>1</sup> Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111–203, 124 Stat. 1376 (2010).

<sup>2</sup> 17 U.S.C. 7202 *et seq.*

Commission, auditing and related attestation, quality control, ethics, and independence standards to be used by registered public accounting firms with respect to the preparation and issuance of audit reports to be included in broker and dealer filings with the Commission pursuant to Rule 17a-5<sup>3</sup> under the Exchange Act of 1934<sup>4</sup> (“Exchange Act”). The amendments directly impact certain Commission rules, regulations, releases, and staff bulletins related to brokers and dealers (collectively referred to in this release as “Commission rules and staff guidance”) and certain provisions in the federal securities laws for brokers and dealers, which refer to Generally Accepted Auditing Standards (“GAAS”) and to specific standards under GAAS (including related professional practice standards).<sup>5</sup> There may be confusion on the part of brokers, dealers, auditors, and investors with regard to the professional standards auditors should follow for reports filed and furnished by

brokers and dealers pursuant to the federal securities laws and the rules of the Commission.

The Commission is considering a rulemaking project to update the audit and related attestation requirements under the federal securities laws for brokers and dealers, particularly in light of the Dodd-Frank Act. In addition, the PCAOB has not yet revised its rules, which currently refer only to issuers, to require registered public accounting firms to comply with PCAOB standards for audits of non-issuer brokers and dealers.<sup>6</sup>

As a result, the Commission is providing transitional guidance with respect to its existing rules regarding non-issuer brokers and dealers. Specifically, references in Commission rules and staff guidance and in the federal securities laws to GAAS or to specific standards under GAAS, as they relate to non-issuer brokers or dealers, should continue to be understood to mean auditing standards generally

accepted in the United States of America,<sup>7</sup> plus any applicable rules of the Commission. The Commission intends, however, to revisit this interpretation in connection with its rulemaking project referenced above.

**List of Subjects in 17 CFR Part 241**

Brokers, Reporting and recordkeeping reports, Securities.

**Amendments to the Code of Federal Regulations**

■ For the reasons set forth above, the Commission is amending title 17, chapter II of the Code of Federal Regulations as set forth below:

**PART 241—INTERPRETATIVE RELEASES RELATING TO THE SECURITIES EXCHANGE ACT OF 1934 AND GENERAL RULES AND REGULATIONS THEREUNDER**

■ Part 241 is amended by adding Release No. 34-62991 to the list of interpretive releases as follows:

Subject	Release No.	Date	Fed. Reg. vol. and page
Commission Guidance Regarding Auditing, Attestation, and Related Professional Practice Standards Related to Brokers and Dealers.	34-62991	September 24, 2010	75 FR [INSERT FR PAGE NUMBER]

By the Commission.  
Dated: September 24, 2010.

**Elizabeth M. Murphy,**  
Secretary.

[FR Doc. 2010-24657 Filed 9-30-10; 8:45 am]

BILLING CODE 8010-01-P

**SUSQUEHANNA RIVER BASIN COMMISSION**

**18 CFR Parts 806 and 808**

**Review and Approval of Projects**

**AGENCY:** Susquehanna River Basin Commission.

**ACTION:** Final rule.

**SUMMARY:** This document contains final rules that amend the project review regulations of the Susquehanna River Basin Commission (Commission) to include subsidiary allocations for public water supply systems under the scope of withdrawals requiring review and

approval; improve notice procedures for all project applications; clarify requirements for grandfathered projects increasing their withdrawals from an existing source or initiating a new withdrawal; refine the provisions governing transfer and re-issuance of approvals; clarify the Executive Director’s authority to grant, deny, suspend, rescind, modify, or condition an Approval by Rule; include decisional criteria for diversions into the basin; amend administrative appeal procedures to broaden available remedies and streamline the appeal process; and make other minor regulatory clarifications to the text of the regulations.

**DATES:** Effective November 1, 2010.

**ADDRESSES:** Susquehanna River Basin Commission, 1721 N. Front Street, Harrisburg, PA 17102-2391.

**FOR FURTHER INFORMATION CONTACT:** Richard A. Cairo, General Counsel, telephone: 717-238-0423, ext. 306; fax:

717-238-2436; e-mail: [rcairo@srbc.net](mailto:rcairo@srbc.net). Also, for further information on the final rulemaking, visit the Commission’s Web site at <http://www.srbc.net>.

**SUPPLEMENTARY INFORMATION:**

**Comments and Responses to Proposed Rulemaking**

Notice of proposed rulemaking was published in the **Federal Register** on June 25, 2010; the New York Register on July 7, 2010; the Pennsylvania Bulletin on July 10, 2010; and the Maryland Register on July 16, 2010. The Commission convened public hearings on July 27, 2010, in Binghamton, New York and on July 2010, in Harrisburg, Pennsylvania. A written comment period was held open until August 10, 2010. Comments on the proposed rulemaking were received at both the hearings and during the comment period. A summary of the comments and the Commission’s responses thereto follows.

<sup>3</sup> 17 CFR 240.17a-5.

<sup>4</sup> 15 U.S.C. 78a *et seq.*

<sup>5</sup> Many parts of Commission rules and staff guidance related to obligations of brokers and dealers refer to GAAS and contain requirements for audits to be conducted in accordance with GAAS. Rule 17a-5(g)(1) under the Exchange Act, for

example, states that the audit of the report required by Rule 17a-5(d) “\* \* \* shall be made in accordance with generally accepted auditing standards \* \* \*” (See 17 CFR 240.17a-5) Rule 17a-12 under the Exchange Act requires that the audit of certain over-the-counter derivative dealers “\* \* \* shall be made in accordance with U.S.

Generally Accepted Auditing Standards \* \* \*” (17 CFR 240.17a-12).

<sup>6</sup> See PCAOB Rule 3100. See also, e.g., PCAOB Rules 3200T, 3300T, 3400T, and 3500T.

<sup>7</sup> Audit and attestation standards established by the AICPA.