

*Title:* Auditor's Annual Independence and Objectivity Certification.

*Form Number:* N/A.

*Type of Review:* Extension without change of a currently approved collection.

*Respondents:* Businesses or other for-profit.

*Number of Respondents and Responses:* 4 respondents; 4 responses.

*Estimated Time per Response:* 5 hours.

*Frequency of Response:* Annual reporting requirement.

*Obligation to Respond:* Mandatory. See 47 U.S.C. 201(b), 219(b), and 220, and 47 CFR Section 64.904.

*Total Annual Burden:* 20 hours.

*Annual Cost Burden:* \$0.00.

*Privacy Act Impact Assessment:* No impacts.

*Nature and Extent of Confidentiality:* There is no need for confidentiality. However, respondents may request materials or information submitted to the Commission be withheld from public inspection under 47 CFR 0.459 of the FCC's rules.

*Needs and Uses:* 47 CFR Section 64.904 requires certain local exchange carriers, in connection with their cost allocation manual filings and the accompanying financial reports the Commission prescribes under 47 U.S.C. Sections 220, 219(b) and 201(b), to have an attest engagement performed by an independent auditor every two years, covering the prior two year period, or have a financial audit performed by an independent auditor every two years, covering the prior two year period. The attest engagement is to be performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA), except as otherwise directed by the Chief, Enforcement Bureau. The audit is to be conducted in compliance with generally accepted auditing standards (GAAS), except as otherwise directed by the Enforcement Bureau. The Responsible Accounting Officer letter requires that carriers' independent auditors (a) disclose in writing all relationships between the auditor and its related entities and the carrier and its related entities that in the auditor's professional judgment may reasonably be thought to bear on independence; (b) confirm in writing that in its professional judgment it is independent of the carrier; and (c) discuss the auditor's independence. The information is used to determine whether the independent auditors are performing their audits independently and unbiased of the carrier they audit.

Federal Communications Commission.

**Marlene H. Dortch,**

*Secretary.*

[FR Doc. E8-28757 Filed 12-3-08; 8:45 am]

**BILLING CODE 6712-01-P**

## FEDERAL RESERVE SYSTEM

### Change in Bank Control Notices; Acquisition of Shares of Bank or Bank Holding Companies

The notificants listed below have applied under the Change in Bank Control Act (12 U.S.C. 1817(j)) and § 225.41 of the Board's Regulation Y (12 CFR 225.41) to acquire a bank or bank holding company. The factors that are considered in acting on the notices are set forth in paragraph 7 of the Act (12 U.S.C. 1817(j)(7)).

The notices are available for immediate inspection at the Federal Reserve Bank indicated. The notices also will be available for inspection at the office of the Board of Governors. Interested persons may express their views in writing to the Reserve Bank indicated for that notice or to the offices of the Board of Governors. Comments must be received not later than December 19, 2008.

**A. Federal Reserve Bank of Atlanta** (Steve Foley, Vice President) 1000 Peachtree Street, N.E., Atlanta, Georgia 30309:

1. *F.W. Carraway, Jr., Caroline Carraway Sutton, Ann Elizabeth Ray, Leslie Erin Hammelman, Nicholas Stephens Sutton, Matthew Yancey Sutton, and Emily Carraway Kemp*, all of Tallahassee, Florida; *F. Wilson Carraway, III*, and *Evan Caroline Carraway*, both of Carrabelle, Florida; *Edward H. Carraway and F.W. Carraway, II*, both of Sarasota, Florida; *Elizabeth Leigh Neilson*, Destin, Florida; *Rena Katherine Taylor*, Alligator Point, Florida; the *FMB Banking Corporation KSOP*, *F. Wilson Carraway and R. Michael Sims*, trustees, all of Monticello, Florida; to collectively acquire additional voting shares of *FMB Banking Corporation*, and thereby indirectly acquire additional voting shares of *Farmers & Merchants Bank*, both of Monticello, Florida.

Board of Governors of the Federal Reserve System, December 1, 2008.

**Robert deV. Frierson,**

*Deputy Secretary of the Board.*

[FR Doc. E8-28716 Filed 12-3-08; 8:45 am]

**BILLING CODE 6210-01-S**

## FEDERAL RESERVE SYSTEM

### Formations of, Acquisitions by, and Mergers of Bank Holding Companies

The companies listed in this notice have applied to the Board for approval, pursuant to the Bank Holding Company Act of 1956 (12 U.S.C. 1841 *et seq.*) (BHC Act), Regulation Y (12 CFR Part 225), and all other applicable statutes and regulations to become a bank holding company and/or to acquire the assets or the ownership of, control of, or the power to vote shares of a bank or bank holding company and all of the banks and nonbanking companies owned by the bank holding company, including the companies listed below.

The applications listed below, as well as other related filings required by the Board, are available for immediate inspection at the Federal Reserve Bank indicated. The applications also will be available for inspection at the offices of the Board of Governors. Interested persons may express their views in writing on the standards enumerated in the BHC Act (12 U.S.C. 1842(c)). If the proposal also involves the acquisition of a nonbanking company, the review also includes whether the acquisition of the nonbanking company complies with the standards in section 4 of the BHC Act (12 U.S.C. 1843). Unless otherwise noted, nonbanking activities will be conducted throughout the United States. Additional information on all bank holding companies may be obtained from the National Information Center website at [www.ffiec.gov/nic/](http://www.ffiec.gov/nic/).

Comments regarding each of application must be received at the Reserve Bank indicated or the offices of the Board of Governors by the date indicated.

**A. Federal Reserve Bank of Atlanta** (Steve Foley, Vice President) 1000 Peachtree Street, N.E., Atlanta, Georgia 30309:

1. *Educational Funding of the South, Inc.*, Knoxville, Tennessee, to become a bank holding company by acquiring 100 percent of the voting shares of *Community Bank of the Cumberlands*, Jamestown, Tennessee.

Comments regarding this application must be received by December 26, 2008.

**B. Federal Reserve Bank of San Francisco** (Kenneth Binning, Vice President, Applications and Enforcement) 101 Market Street, San Francisco, California 94105-1579:

1. *1st Security Bancorp, Inc.*, to become a bank holding company by acquiring 100 percent of the voting shares of *1st Security Bank of Washington*, both of Mountlake Terrace, Washington.