employee, or (d) the United States government is a party to the proceeding, or has an interest in such proceeding, and the IRS (or its DOJ counsel) determines that the records are both relevant and necessary to the proceeding or advice sought.

(3) Disclose information to a contractor to the extent necessary for the performance of a contract.

(4) Disclose to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation, and no privilege is asserted.

(6) Disclose information to an arbitrator, mediator, or similar person, and to the parties, in the context of alternative dispute resolution, to the extent relevant and necessary to permit the arbitrator, mediator, or similar person to resolve the matters presented, including asserted privileges.

(7) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, or the Equal Employment Opportunity Commission when the records are relevant and necessary to resolving personnel, discrimination, or labor management matters within the jurisdiction of these offices.

(8) Disclose information to the Federal Labor Relations Authority, including the Office of the General Counsel of that authority, the Federal Service Impasses Board, or the Federal Mediation and Conciliation Service when the records are relevant and necessary to resolving any labor management matter within the jurisdiction of these offices.

(9) Disclose information to the Office of Government Ethics when the records are relevant and necessary to resolving any conflict of interest, conduct, financial statement reporting, or other ethics matter within the jurisdiction of that office.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM: STORAGE:

Paper records and machine-readable media.

RETRIEVABILITY:

Records are retrieved by the name of the employee to whom they apply.

SAFEGUARDS:

Safeguard access controls will not be less than those provided for by IRM 25.10.1, Information Technology Security Policy and Guidance, and IRM 1.16, Manager's Security Handbook.

RETENTION AND DISPOSAL:

Record retention will be established in accordance with 36 CFR, Chapter XII—National Archives and Records Administration, Part 1228, Subpart B— Scheduling Records. Audio recordings and captured computer screen images will be kept long enough for managerial review and feedback, and for quality review purposes, generally not more than 45 days. However, the agency may keep audio recordings and captured computer screen images for a longer period under certain circumstances, including, but not limited to, resolution of matters pertaining to poor employee performance, security (threat, altercation, etc.), or conduct-related issues.

SYSTEM MANAGER AND ADDRESS:

Commissioner, Wage and Investment Division, 401 West Peachtree Street Northwest, Stop 11–WI, Atlanta, GA 30308, (404) 338–7060 (not a toll free number).

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager address listed above.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its contents, may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager at the address listed above.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above for seeking amendment of records that are not tax records.

RECORD SOURCE CATEGORIES:

None.

Taxpayers, Employees, IRS records of taxpayer accounts.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

[FR Doc. 05–3474 Filed 2–23–05; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY

Office of Thrift Supervision

[AC-2: OTS Nos. H-4152 and 06210]

First Federal of Northern Michigan Bancorp, Inc., Alpena, MI; Approval of Conversion Application

Notice is hereby given that on February 11, 2005, the Assistant Managing Director, Examinations and Supervision—Operations, Office of Thrift Supervision (OTS), or her designee, acting pursuant to delegated authority, approved the application of First Federal of Northern Michigan, Alpena, Michigan, to convert to the stock form of organization. Copies of the application are available for inspection by appointment (phone number: 202– 906–5922 or e-mail:

Public.Info@OTS.Treas.gov) at the Public Reading Room, 1700 G Street, NW., Washington, DC 20552, and OTS Southeast Regional Office, 1475 Peachtree Street, NE., Atlanta, GA 30309.

Dated: February 18, 2005.

By the Office of Thrift Supervision.

Nadine Y. Washington,

Corporate Secretary. [FR Doc. 05–3547 Filed 2–23–05; 8:45 am]

BILLING CODE 6720-01-M

DEPARTMENT OF THE TREASURY

Office of Thrift Supervision

[AC-01; OTS Nos. 17970, H-4024 and H-4153]

The Rome Savings Bank, Rome, MHC, New Rome Bancorp, Inc., Rome, NY; Approval of Conversion Applications

Notice is hereby given that on February 11, 2005, the Assistant Managing Director, Examinations and Supervision—Operations, Office of Thrift Supervision ("OTS"), or her designee, acting pursuant to delegated authority, approved the application of Rome, MHC, and The Rome Savings Bank, Rome, New York, to convert to the stock form of organization. Copies of the application are available for inspection by appointment (phone number: 202–906–5922 or e-mail Public.Info@OTS.Treas.gov.) at the Public Reading Room, OTS, 1700 G Street, NW., Washington, DC 20552, and OTS Northeast Regional Office, Harborside Financial Center Plaza Five, Suite 1600, Jersey City, New Jersey 07311.

Dated: February 18, 2005.

By the Office of Thrift Supervision.

Nadine Y. Washington,

Corporate Secretary.

[FR Doc. 05-3548 Filed 2-23-05; 8:45 am] BILLING CODE 6720-01-M

DEPARTMENT OF VETERANS **AFFAIRS**

Adjustments for Service-Connected **Benefits**

AGENCY: Department of Veterans Affairs. **ACTION:** Notice.

SUMMARY: As required by the Veterans' Compensation Cost-of-Living Adjustment Act of 2004, Public Law 108–363, the Department of Veterans Affairs (VA) is hereby giving notice of adjustments in certain benefit rates. These adjustments affect the compensation and dependency and indemnity compensation (DIC) programs.

DATES: These adjustments are effective December 1, 2004, the date provided by Public Law 108-363.

FOR FURTHER INFORMATION CONTACT:

Pamela C. Liverman, Consultant, **Compensation and Pension Service** (212A), Veterans Benefit Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (757) 858-6148, ext. 107.

SUPPLEMENTARY INFORMATION: Section 2 of Public Law 108–363 provides for an increase in each of the rates in sections 1114, 1115(1), 1162, 1311, 1313, and 1314 of title 38, United States Code. VA is required to increase these benefit rates by the same percentage as increases in the benefit amounts payable under title II of the Social Security Act. In computing increased rates in the cited title 38 sections, fractions of a dollar are rounded down to the nearest dollar. The increased rates are required to be published in the Federal Register.

The Social Security Administration has announced that there will be a 2.7 percent cost-of-living increase in Social Security benefits. Therefore, applying the same percentage, the following rates for VA compensation and DIC programs will be effective December 1, 2004:

DISABILITY COMPENSATION (38 U.S.C. 1114)

Disability evaluation	Monthly rate
10%	\$108
20	210
30	324
40	466
50	663
60	839
70	1,056
80	1,227
90	1,380
100	2,299

(38 U.S.C. 1114(k) through (s))

38 U.S.C. 1114(k)	\$84; \$2,860; \$84; 4,012
38 U.S.C. 1114(I)	2,860
38 U.S.C. 1114(m)	3,155
38 U.S.C. 1114(n)	3,590
38 U.S.C. 1114(o)	4,012
38 U.S.C. 1114(p)	4,012
38 U.S.C. 1114(r)	1,722; 2,564
38 U.S.C. 1114(s)	2,573

Additional Compensation for Dependents (38 U.S.C. 1115(1))

130
224; \$66
88; \$66
105
247
207

Clothing Allowance (38 U.S.C. 1162)

\$616 per year

DIC TO A SURVIVING SPOUSE (38 U.S.C. 1311)

Pay grade	Monthly rate
E-1 E-2 E-3 E-4 E-5 E-6 E-7 E-8 E-9 ¹ W-1 W-2 W-3 W-4 O-1 O-2	\$993 993 993 993 993 993 1,027 1,084 1,131 1,049 1,091 1,123 1,188 1,049 1,049 1,084
O-2 O-3 O-4 O-5 O-6 O-7 O-8 O-9	1,084 1,160 1,227 1,351 1,523 1,645 1,805 1,931

DIC TO A SURVIVING SPOUSE (38 U.S.C. 1311)—Continued

Pay grade	Monthly rate
0–10 ²	2,118

¹ If the veteran served as sergeant major of the Army, senior enlisted advisor of the Navy, chief master sergeant of the Air Force, sergeant major of the Marine Corps, or master chief petty officer of the Coast Guard, the sur-viving spouse's monthly rate is \$1,221.

² If the veteran served as Chairman or Vice Chairman of the Joint Chiefs of Staff, Chief of Staff of the Army, Chief of Naval Operations, Chief of Staff of the Air Force, Commandant of the Marine Corps, or Commandant of the Coast Guard, the surviving spouse's monthly rate is \$2,272.

DIC TO A SURVIVING SPOUSE (38 U.S.C. 1311(A) THROUGH (D))

38 U.S.C. 1311(a) through (d)	Monthly rate
38 U.S.C. 1311(a)(1) 38 U.S.C. 1311(a)(2) 38 U.S.C. 1311(b) 38 U.S.C. 1311(b) 38 U.S.C. 1311(c) 38 U.S.C. 1311(d)	\$993 213 247 247 118

DIC TO CHILDREN (38 U.S.C. 1313)

38 U.S.C. 1313	Monthly rate
38 U.S.C. 1313(a)(1)	\$421
38 U.S.C. 1313(a)(2) 38 U.S.C. 1313(a)(3)	605 87
38 U.S.C. 1313(a)(3)	787; \$151

SUPPLEMENTAL DIC TO CHILDREN (38 U.S.C. 1314)

38 U.S.C. 1314	Monthly rate
38 U.S.C. 1314(a) 38 U.S.C. 1314(b) 38 U.S.C. 1314(b) 38 U.S.C. 1314(c)	\$247 421 210

Dated: February 15, 2005.

Gordon H. Mansfield,

Deputy Secretary of Veterans Affairs.

[FR Doc. 05-3497 Filed 2-23-05; 8:45 am] BILLING CODE 8320-01-P

993

DEPARTMENT OF VETERANS **AFFAIRS**

Veterans' Advisory Committee on Education: Notice of Meeting

The Department of Veterans Affairs 1,084 (VA) gives notice under Pub. L. 92-463 1,160 (Federal Advisory Committee Act) that the Veterans' Advisory Committee on Education will meet on Thursday, 1.523 March 3, 2005, from 8:30 a.m. to 4 p.m.; 1.645 and Friday, March 4, 2005, from 8:30 1,805 a.m. to 12 p.m. The meeting will be held