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:

Taxpayers, Employees, IRS records of taxpayer accounts.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None

[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