III. Statutory and Executive Order Reviews

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a “significant regulatory action” and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, “Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use” (66 FR 28355, May 22, 2001). This action merely approves state law as meeting Federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). Because this rule approves pre-existing requirements under state law and does not impose any additional enforceable duty beyond that required by state law, it does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Public Law 104–4).

This rule also does not have tribal implications because it will not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000). This action also does not have Federalism implications because it does not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999). This action merely approves a state rule implementing a Federal standard, and does not alter the relationship or the distribution of power and responsibilities established in the Clean Air Act. This rule also is not subject to Executive Order 13045 “Protection of Children from Environmental Health Risks and Safety Risks” (62 FR 19885, April 23, 1997), because it is not economically significant.

In reviewing SIP submissions, EPA’s role is to approve state choices, provided that they meet the criteria of the Clean Air Act. In this context, in the absence of a prior existing requirement for the State to use voluntary consensus standards (VCS), EPA has no authority to disapprove a SIP submission for failure to use VCS. It would thus be inconsistent with applicable law for EPA, when it reviews a SIP submission, to use VCS in place of a SIP submission that otherwise satisfies the provisions of the Clean Air Act. Thus, the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. This rule does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

The Congressional Review Act, 5 U.S.C. 801 et seq., as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the Federal Register. A major rule cannot take effect until 60 days after it is published in the Federal Register. This action is not a “major rule” as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by September 27, 2004. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effective date of such rule or action. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Incorporation by reference, Intergovernmental relations, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.


Nancy Lindsay,
Acting Regional Administrator, Region IX.

PART 52—[AMENDED]

1. The authority citation for Part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 et seq.

Subpart F—California

2. Section 52.220 is amended by adding paragraph (c)(328)(i)(B) to read as follows:

§ 52.220 Identification of plan.
* * * * * * (c) * * *
* (328) * * *
* (i) * * *
(B) South Coast Air Quality Management District.

* * * * *

[FR Doc. 04–16710 Filed 7–26–04; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[Docket #: AK–04–002a; FRL–7792–3]

Approval and Promulgation of State Implementation Plans: State of Alaska; Fairbanks Carbon Monoxide Nonattainment Area; Designation of Areas for Air Quality Planning Purposes

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: On June 21, 2004, the State of Alaska submitted a carbon monoxide (CO) maintenance plan for the Fairbanks nonattainment area to EPA for approval. The State concurrently requested that EPA redesignate the Fairbanks CO nonattainment area to attainment for the National Ambient Air Quality Standard (NAAQS) for CO. In this action, EPA is approving the maintenance plan and redesignating the Fairbanks CO nonattainment area to attainment.

DATES: This direct final rule will be effective on September 27, 2004, without further notice, unless EPA receives comments by August 26, 2004. If comments are received, EPA will publish a timely withdrawal of the direct final rule in the Federal Register informing the public that the rule will not take effect.

ADDRESSES: Submit your comments, identified by Docket ID No. AK–04–002, by one of the following methods:
I. General Information

A. How Does the State Show That the Area Has Attained the CO NAAQS?
B. Does the State Have a Fully Approved SIP Under Section 110(k) of the Act and Has the Area Met All the Relevant Requirements Under Section 110 and Part D of the Act?
C. Are the Improvements in Air Quality Permanent and Enforceable?
D. Has the State Submitted a Fully Approved Maintenance Plan Pursuant to Section 175A of the Act?
E. Did the State Provide Adequate Attainment Year and Maintenance Year Emissions Inventories?
Table 1 Fairbanks 2002 Attainment Year Actual Emissions, and 2015 Projected Emissions (Tons CO/Winter Day)
F. How Will the State Continue To Verify Maintenance Plan and Redesignation?
G. What Contingency Measures Does the State Provide?
H. How Will the State Provide for Subsequent Maintenance Plan Revisions?

1. Are the Motor Vehicle Emission Budgets Approvable as Required by Section 176(c)(2)(A) of the Act and Outlined in the Conformity Rules, 40 CFR 93.118(e)(4)?
Table 2 Fairbanks Emissions Budgets (Tons CO/Winter Day)

I. Final Action

II. Follow directions—The agency may ask you to respond to specific questions or organize comments by referencing a CFR part or section number.

III. Explain why you agree or disagree; suggest alternatives and substitute language for your requested changes.

IV. Describe any assumptions and provide any technical information and/ or data that you used.

V. If you estimate potential costs or burdens, explain how you arrived at your estimate in sufficient detail to allow for it to be reproduced.

VI. Provide specific examples to illustrate your concerns, and suggest alternatives.

VII. Explain your views as clearly as possible, avoiding the use of profanity or personal threats.

VIII. Make sure to submit your comments by the comment period deadline identified.

II. What Action Is EPA Taking?

EPA is approving the Fairbanks CO maintenance Plan and redesignating the Fairbanks Nonattainment Area from nonattainment to attainment for CO as requested by the State of Alaska on June 21, 2004. The maintenance plan demonstrates that Fairbanks will be able to remain in attainment for the next 10 years. The Fairbanks, Alaska CO nonattainment area is eligible for redesignation to attainment because air quality data shows that it has not recorded a violation of the primary or secondary CO air quality standards since 1999.
classified by operation of law as either moderate or serious depending on the severity of the area’s air quality problems. Fairbanks was classified as a moderate CO nonattainment area. Moderate CO nonattainment areas were expected to attain the CO NAAQS as expeditiously as practicable but no later than December 31, 1995. If a moderate CO nonattainment area was unable to attain the CO NAAQS by December 31, 1995, the area was reclassified as a serious CO nonattainment area by operation of law. Fairbanks was unable to meet the CO NAAQS by December 31, 1995, and was reclassified as a serious nonattainment area effective March 30, 1998.

Fairbanks did not have the two years of clean data required to attain the standard by December 31, 2000, the required attainment date for CO serious areas, and under section 186(a)(4) of the Act, Alaska requested and EPA granted a one year extension of the attainment date deadline to December 31, 2001 (66 FR 28836, May 25, 2001). EPA made a determination based on air quality data that the Fairbanks CO nonattainment area in Alaska attained the NAAQS for CO of attainment for CO effective August 5, 2002 (67 FR 44769, July 5, 2002).

On August 30, 2001, the Alaska Department of Environmental Conservation (ADEC) submitted the Fairbanks CO attainment plan as a revision to the Alaska SIP. We reviewed and subsequently approved the revision effective April 5, 2002. (See 67 FR 5064, February 4, 2002.)

IV. What Evaluation Criteria Was Used for the Maintenance Plan and Redesignation Request Review?

Section 107(d)(3)(E) of the Act states that EPA can redesignate an area to attainment if the following conditions are met:

1. The State must attain the applicable NAAQS.
2. The area must have a fully approved SIP under section 110(k) of the Act and the area must meet all the relevant requirements under section 110 and Part D of the Act.
3. The air quality improvement must be permanent and enforceable.
4. The area must have a fully approved maintenance plan pursuant to section 175A of the Act.

V. EPA’s Evaluation of the Fairbanks Maintenance Plan and Redesignation Request

EPA has reviewed the State’s maintenance plan and redesignation request. EPA believes the ADEC submittal meets the requirements of Section 175A of the Act. The following is a summary of EPA’s evaluation and a description of how each of the above requirements is met.

A. How Does the State Show That the Area Has Attained the CO NAAQS?

To attain the CO NAAQS, an area must have complete quality-assured data showing no more than one exceedance of the standard per year at any monitoring site in the nonattainment area for at least two consecutive years. The redesignation of Fairbanks is based on air quality data that shows that the CO standard was not violated from 2000 through 2003, or since. These data were collected by ADEC in accordance with 40 CFR 50.8, and entered in the EPA Air Quality System database following EPA guidance on quality assurance and quality control. Since the Fairbanks, Alaska area has complete quality-assured monitoring data showing attainment with no violations after 1999, the area has met the statutory criterion for attainment of the CO NAAQS and EPA has already found that the Fairbanks area attained the NAAQS (67 FR 44769, July 5, 2002).

B. Does the Area Have a Fully Approved SIP Under Section 110(k) of the Act and Has the Area Met All the Relevant Requirements Under Section 110 and Part D of the Act?

Yes. Fairbanks was classified as a moderate nonattainment area upon enactment of the Act in 1990. Fairbanks was unable to meet the CO NAAQS by December 31, 1995, and was reclassified a serious nonattainment area effective March 30, 1998. Therefore, the requirements applicable to the Fairbanks nonattainment area for inclusion in the Alaska SIP included an attainment demonstration, 1995 base year emission inventory with periodic updates, basic motor vehicle inspection/maintenance (IVM) program, contingency measures, conformity procedures, and a permit program for new or modified major stationary sources. EPA has previously approved all of these required elements into the Alaska SIP (67 FR 5064, February 4, 2002).

C. Are the Improvements in Air Quality Permanent and Enforceable?

Yes. Emissions reductions were achieved through a number of permanent and enforceable control measures including the Federal Motor Vehicle Control Program establishing emission standards for new motor vehicles; a basic IVM program, a technician training and certification program, and an engine-block heater program.

ADEC has demonstrated that permanent and enforceable emission reductions are responsible for the air quality improvement and that the CO emissions in the base year are not artificially low due to a local economic downturn or unusual or extreme weather patterns. We believe the combination of certain existing EPA-approved SIP and Federal measures result in permanent and enforceable reductions in ambient CO levels that have allowed the area to attain the NAAQS.

D. Has the State Submitted a Fully Approved Maintenance Plan Pursuant to Section 175A of the Act?

Probabilistic rollback modeling conducted by Fairbanks indicated that additional emission reductions must be achieved to ensure attainment of the NAAQS for the maintenance period. Therefore, Fairbanks has committed to implementing additional CO control measures for the maintenance period. The Fairbanks North Star Borough Assembly has adopted an ordinance that implements an episodic wood stove burning ban whenever the Borough declares an air quality alert, and a consumer-based oxygen sensor replacement program will begin in 2004. Today’s action by EPA approves the additional control measures and the Fairbanks CO maintenance plan.

Section 175A sets forth the elements of a maintenance plan for areas seeking redesignation from nonattainment to attainment. The plan must demonstrate continued attainment of the applicable NAAQS for at least ten years after the Administrator approves a redesignation to attainment. Eight years after the redesignation, the State must submit a revised maintenance plan which demonstrates attainment for the ten years following the initial ten-year period. The maintenance plan must contain contingency measures to be implemented if future NAAQS violations occur. The Fairbanks CO maintenance plan meets the requirements of Section 175A.

E. Did the State Provide Adequate Attainment Year and Maintenance Year Emissions Inventories?

Yes. ADEC submitted comprehensive inventories of CO emissions from point, area and mobile sources using 2002 as the attainment year. Since air monitoring recorded attainment of CO in 2002, this is an acceptable year for the attainment year inventory. This data was then used in calculations to demonstrate that the CO standard will
be maintained in future years. ADEC calculated inventories for 2003–2015. Future emission estimates are based on forecast assumptions of reductions due to control measures, growth of the regional economy and vehicle miles traveled.

Mobile sources are the greatest source of CO. Although vehicle use is expected to increase in the future, more stringent Federal automobile standards and removal of older, less efficient cars over time will still result in an overall decline in CO emissions. The projections in the maintenance plan demonstrate that future emissions are not expected to exceed attainment year levels.

Total CO emissions were projected from the 2002 attainment year out to 2015. These projected inventories were prepared according to EPA guidance. Because compliance with the 8-hour CO standard is linked to average daily emissions, emission estimates reflecting a typical winter season day (tons of CO per day) were used for the maintenance demonstration. The following table summarizes the 2002 attainment year actual emissions and the 2015 projected emissions. The on-road mobile emissions were modeled for 2003 and 2015 using MOBILE6 (version 6.2). Emissions for intervening years were calculated on the basis of a straight line interpolation between 2002 and 2015.

### Table 1.—2002 Attainment Year Actual Emissions, and 2015 Projected Emissions

<table>
<thead>
<tr>
<th>Year</th>
<th>Mobile</th>
<th>Area</th>
<th>Non-road</th>
<th>Point</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002 Attainment Year (Actuals)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>29.18</td>
<td>1.03</td>
<td>3.66</td>
<td>4.36</td>
<td>38.23</td>
</tr>
<tr>
<td>2015 Maintenance Year (Projected)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.78</td>
<td>1.10</td>
<td>4.18</td>
<td>4.77</td>
<td>25.83</td>
</tr>
</tbody>
</table>

Detailed inventory data for this action is contained in the docket maintained by EPA.

F. How Will the State Continue to Verify Attainment?

In accordance with 40 CFR part 58 and EPA’s Redesignation Guidance, the Fairbanks North Star Borough has committed to continue monitoring in this area in accordance with 40 CFR part 58. ADEC will also conduct a comprehensive review of plan implementation and air quality status eight years after redesignation. The State will then submit a SIP revision that includes a full emissions inventory update and provides for the continued maintenance of the standard ten years beyond the initial ten-year period.

G. What Contingency Measures Does the State Provide?

Contingency strategies include but are not limited to additional plug-ins, bus fleet replacement, paratransit vehicle replacement, road system improvements, and I/M program improvements. These measures are included in the Statewide Transportation Improvement Program and are scheduled for implementation.

H. How Will the State Provide for Subsequent Maintenance Plan Revisions?

In accordance with section 175A(b) of the Act, the State has agreed to submit a revised maintenance SIP eight years after the area is redesignated to attainment. That revised SIP must provide for maintenance of the standard for an additional ten years. It will include a full emissions inventory update and projected emissions demonstrating continued attainment for ten additional years.

I. Are the Motor Vehicle Emission Budgets Approvable as Required by Section 176(c)(2)(A) of the Act and Outlined in the Conformity Rules, 40 CFR 93.118(e)(4)?

Section 176(c)(2)(A) of the Act requires regional transportation plans to be consistent with the motor vehicle emissions budget contained in the applicable air quality plan for the Fairbanks area. The motor vehicle emissions budgets that are established for the 2002 attainment year and for 2010 and 2015 are approved for Fairbanks. They are as follows:

### Table 2.—Fairbanks Motor Vehicle Emissions Budgets

<table>
<thead>
<tr>
<th>Year</th>
<th>2004 CO emissions</th>
<th>2010 CO emissions</th>
<th>2015 CO emissions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>26.77</td>
<td>22.95</td>
<td>22.57</td>
</tr>
</tbody>
</table>

The TSD summarizes how the CO motor vehicle emissions budget meets the criteria contained in the conformity rule.

VI. Final Action

EPA is approving the Fairbanks CO Maintenance Plan and redesignating the Fairbanks CO nonattainment area to attainment. This redesignation is based on validated monitoring data and projections made in the maintenance demonstration. EPA believes the area will continue to meet the NAAQS for CO for at least ten years beyond this redesignation, as required by the Act. Alaska has demonstrated compliance with the requirements of section 107(d)(3)(E) based on information provided by ADEC and contained in the Alaska SIP and Fairbanks, Alaska CO maintenance plan. A Technical Support Document on file at the EPA Region 10 office contains a detailed analysis and rationale in support of the redesignation of Fairbanks’s CO nonattainment area to attainment.

VII. Statutory and Executive Order Reviews

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a “significant regulatory action” and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, “Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use” (66 FR 28355, May 22, 2001). This action merely approves State law as meeting Federal requirements and imposes no additional requirements beyond those imposed by State law. Accordingly, the Administrator certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). Because this rule approves pre-existing requirements...
under State law and does not impose any additional enforceable duty beyond that required by State law, it does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Public Law 104–4).

This rule also does not have tribal implications because it will not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000). This action also does not have federalism implications because it does not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999). This action merely approves a State rule implementing a Federal standard, and does not alter the relationship or the distribution of power and responsibilities established in the Clean Air Act. This rule also is not subject to Executive Order 13045 “Protection of Children from Environmental Health Risks and Safety Risks” (62 FR 19885, April 23, 1997), because it is not economically significant.

In reviewing SIP submissions, EPA’s role is to approve State choices, provided that they meet the criteria of the Clean Air Act. In this context, in the absence of a prior existing requirement for the State to use voluntary consensus standards (VCS), EPA has no authority to disapprove a SIP submission for failure to use VCS. It would thus be inconsistent with applicable law for EPA, when it reviews a SIP submission, to use VCS in place of a SIP submission that otherwise satisfies the provisions of the Clean Air Act. Thus, the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. This rule does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

The Congressional Review Act, 5 U.S.C. 801 et seq., as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the Federal Register. A major rule cannot take effect until 60 days after it is published in the Federal Register. This action is not a “major rule” as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by September 27, 2004. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects
40 CFR Part 52
Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Reporting and recordkeeping requirements.

40 CFR Part 81
Environmental protection, Air pollution control, National parks, Wilderness areas.


L. John Iani,
Regional Administrator, Region 10.

Subpart C—Alaska

2. Section 52.70 is amended by adding paragraph (c)(35) to read as follows:

§ 52.70 Identification of plan.

* * * * *

(c) * * *

(35) On June 21, 2004, the Alaska Department of Environmental Conservation submitted a carbon monoxide maintenance plan and requested the redesignation of Fairbanks to attainment for carbon monoxide. The State’s maintenance plan and the redesignation request meet the requirements of the Clean Air Act.

(i) Incorporation by reference.

(A) 18AAC50.015, Air quality designations, classifications, and control regions, as in effect June 24, 2004.


3. Paragraph (a)(2) of § 52.73 is revised to read as follows:

§ 52.73 Approval of plans.

(a) * * *

(2) Fairbanks.


(ii) Reserved.

PART 81—[AMENDED]

1. The authority citation for part 81 continues to read as follows:

Authority: 42 U.S.C. 7401 et seq.

2. In § 81.302, the table entitled “Alaska—Carbon Monoxide” is amended by revising the entries for “Anchorage Area Anchorage Election District (part)” and “Fairbanks Area Fairbanks Election District (part)” to read as follows:

§ 81.302 Alaska.
### ALASKA—CARBON MONOXIDE

<table>
<thead>
<tr>
<th>Designated area</th>
<th>Designation</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anchorage Area—Anchorage Election District (part), Anchorage nonattainment area boundary</td>
<td>July 23, 2004</td>
<td>Attainment.</td>
</tr>
<tr>
<td>Fairbanks Area—Fairbanks Election District (part), Fairbanks nonattainment area boundary</td>
<td>September 27, 2004</td>
<td>Attainment.</td>
</tr>
</tbody>
</table>

1 This date is November 15, 1990 unless otherwise noted.
FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 32

(CC Docket Nos. 00–199, 97–212, 80–286, 99–301, WC Docket No. 02–269)

Uniform System of Accounts for Telecommunications Companies; Correction

AGENCY: Federal Communications Commission.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to the final regulations (CC Docket No. 00–199) that were published in the Federal Register of Wednesday, February 6, 2002 (67 FR 5670, Feb. 6, 2002), the Federal Register of Wednesday, April 24, 2002 (67 FR 20052, Apr. 24, 2002), the Federal Register of Monday, June 30, 2003 (68 FR 38641, June 30, 2003), and the Federal Register of Wednesday, December 31, 2003 (68 FR 75455, Dec. 31, 2003). This document corrects the corrections to the final regulations (CC Docket Nos. 00–199) that were published in the Federal Register on April 24, 2002 (67 FR 20052, Apr. 24, 2002). This order suspended the implementation of the rule deletions before that date, in an order published in the Federal Register on April 24, 2002 (67 FR 20052, Apr. 24, 2002). This order suspended the implementation of the rule deletions until January 1, 2003. The Commission further suspended the implementation of these rule deletions in orders published in the Federal Register on December 18, 2002 (67 FR 77432, Dec. 18, 2002) (suspending implementation of the rule deletions until July 1, 2003), on June 30, 2003 (68 FR 38641, June 30, 2003) (suspending implementation of the rule deletions until January 1, 2004), and on December 31, 2003 (68 FR 75455, Dec. 31, 2003) (suspending implementation of the rule deletions until June 30, 2004). Although the deletion of the rules has been suspended, they have been removed from 47 CFR part 32.

Need for Correction

This correction reinstates the rules as described above.

List of Subjects in 47 CFR Part 32

Communications common carriers, Reporting and recordkeeping requirements, Telephone, Uniform System of Accounts.

Federal Communications Commission.

William F. Caton,
Deputy Secretary.

Accordingly, 47 CFR Part 32 is corrected by making the following correcting amendments:

PART 32—UNIFORM SYSTEM OF ACCOUNTS FOR TELECOMMUNICATIONS COMPANIES

§ 32.5230 Directory revenue.

This account shall include revenue derived from alphabetical and classified sections of directories and shall also include fees paid by other entities for the right to publish the company’s directories. Items to be included are: (a) All revenue derived from the classified section of the directories; (b) Revenue from the sale of new telephone directories whether they are the company’s own directories or directories purchased from others. This shall also include revenue from the sale of specially bound telephone directories and special telephone directory covers; (c) Amounts charged for additional and boldface listings, marginal displays, inserts, and other advertisements in the alphabetical section of the company’s telephone directories; and (d) Charges for unlisted and non-published telephone numbers.

§ 32.6560 Depreciation and amortization expenses.

This account shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6561 through 6565. Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in accounts 6561 through 6565.

§ 32.6561 Depreciation expense—telecommunications plant in service.

This account shall include the depreciation expense of capitalized costs in Accounts 2112 through 2441, inclusive.

§ 32.6562 Amortization expense—tangible.

This account shall include only the amortization of costs included in Accounts 2681, Capital leases, and 2682, Leasehold improvements.

§ 32.6564 Amortization expense—intangible.

This account shall include the amortization of costs included in Account 2690, Intangibles.

§ 32.6565 Amortization expense—other.

(a) This account shall include only the amortization of costs included in Account 2005, Telecommunications plant adjustment.

(b) This account shall also include lump-sum write offs of amounts of plant acquisition adjustment as provided for in § 32.2005(b)(3) of subpart C.

(c) Subsidiary records shall be maintained so as to show the character of the amounts contained in this account.

§ 32.6621 Call completion services.

This account shall include costs incurred in helping customers place and complete calls, except directory assistance. This includes handling and recording; intercept; quoting rates, time and charges; and all other activities involved in the manual handling of calls.