

■ 4. Amend Appendix B to Part 4 by revising the entries for diagnostic codes

7900, 7901, 7902, 7911, and adding diagnostic code 7906 to read as follows:

Appendix B to Part 4—Numerical Index of Disabilities

Diagnostic code No.						
	*	*	*	*	*	*
THE ENDOCRINE SYSTEM						
7900	.....	Hyperthyroidism, including, but not limited to, Graves' disease.				
7901	.....	Thyroid enlargement, toxic.				
7902	.....	Thyroid enlargement, nontoxic.				
	*	*	*	*	*	*
7906	.....	Thyroiditis.				
	*	*	*	*	*	*
7911	.....	Addison's disease (adrenocortical insufficiency).				
7912	.....	Polyglandular syndrome (multiple endocrine neoplasia, autoimmune polyglandular syndrome).				
	*	*	*	*	*	*

■ 4. Amend appendix C by:
 ■ a. Adding entries for Graves' disease. Polyglandular syndrome and Thyroiditis in alphabetical order; and
 ■ b. Revising the disability entry for Thyroid gland. The additions and revision read as follows:

Appendix C to Part 4—Alphabetical Index of Disabilities

	Diagnostic code No.
	*
Graves' disease	7900
	*
Polyglandular syndrome	7912
	*
Thyroid gland	
Nontoxic thyroid enlargement	7902
Toxic thyroid enlargement	7901
Thyroiditis	7906
	*

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R09-OAR-2015-0164; FRL-9927-77-Region 9]

Revisions to the California State Implementation Plan, Feather River Air Quality Management District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve revisions to the Feather River Air Quality Management District (FRAQMD) portion of the California State Implementation Plan (SIP). Included in this approval are the following three SIP demonstrations from FRAQMD: 2006 Reasonably Available Control Technology (RACT) Analysis for State Implementation Plan (SIP), November 2006; Reasonably Available Control Technology State Implementation Plan Revision Negative Declaration for Control Techniques Guidelines Issued 2006-2008, June 1, 2009; and Reasonably Available Control Technology Analysis and Negative Declarations, July 3, 2014. The first two demonstrations address the 1997 8-hour National Ambient Air Quality Standards (NAAQS) for ozone, and the third demonstration addresses the 2008 8-hour NAAQS for ozone. The submitted SIPs also contain negative declarations for volatile organic compound (VOC) source categories for the years 2006, 2009 and 2014. We are proposing to approve the submitted SIP revisions under the Clean Air Act as amended in 1990 (CAA or the Act). We are also proposing to approve a local rule that regulates gasoline dispensing facilities.

DATES: Any comments on this proposal must arrive by August 7, 2015.

ADDRESSES: Submit comments, identified by docket number EPA-R09-OAR-2015-0164, by one of the following methods:

1. *Federal eRulemaking Portal:* www.regulations.gov. Follow the on-line instructions.
2. *Email:* steckel.andrew@epa.gov.

3. *Mail or deliver:* Andrew Steckel (Air-4), U.S. Environmental Protection Agency Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

Instructions: All comments will be included in the public docket without change and may be made available online at www.regulations.gov, including any personal information provided, unless the comment includes Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Information that you consider CBI or otherwise protected should be clearly identified as such and should not be submitted through www.regulations.gov or email. www.regulations.gov is an "anonymous access" system, and EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send email directly to EPA, your email address will be automatically captured and included as part of the public comment. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: Generally, documents in the docket for this action are available electronically at www.regulations.gov and in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California 94105-3901. While all documents in the docket are listed at www.regulations.gov, some information may be publicly available only at the hard copy location (e.g., copyrighted material, large maps), and some may not be publicly available in either location

(e.g., CBI). To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT: James Shears, EPA Region IX, (213) 244-1810, shears.james@epa.gov.

SUPPLEMENTARY INFORMATION: This proposal addresses revisions to the FRAQMD portion of the California SIP. In the rules and regulations section of the **Federal Register**, we are approving the three RACT SIP revisions in a direct final action without prior proposal because we believe these SIP revisions are not controversial. This proposal also addresses the following local rule: FRAQMD Rule 3.8, Gasoline Dispensing Facilities. In the Rules and Regulations section of this **Federal Register**, we are approving this local rule in a direct final action without prior proposal because we believe this SIP revision is not controversial. Please note that if we receive adverse comment on a specific provision of these SIP revisions or the rule, we will publish a timely withdrawal of the direct final rule and address the comments in a subsequent action. If that provision may be severed from the remainder of the SIP revisions or the rule, we may adopt as final those provisions of the SIP revisions or the rule that are not the subject of an adverse comment.

We do not plan to open a second comment period, so anyone interested in commenting should do so at this time. If we do not receive adverse comments, no further activity is planned. For further information, please see the direct final action.

Dated: April 30, 2015.

Jared Blumenfeld,

Regional Administrator, Region IX.

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

49 CFR Part 1201

[Docket No. EP 720]

Accounting and Reporting of Business Combinations, Security Investments, Comprehensive Income, Derivative Instruments, and Hedging Activities

AGENCY: Surface Transportation Board, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Surface Transportation Board proposes to revise its regulations

to update the accounting and reporting requirements under its Uniform System of Accounts (USOA) for Class I Railroads to be more consistent with current generally accepted accounting principles (GAAP) and revise the schedules and instructions for the Annual Report for Class I Railroads (R-1 or Form R-1) to better meet regulatory requirements and industry needs. The intent of the proposed revisions is to promote sound and uniform accounting and financial reporting for the types of transactions and events described herein.

DATES: Comments on this proposed rulemaking are due on or before August 7, 2015; reply comments are due by September 8, 2015.

ADDRESSES: Any filings submitted in this proceeding must be submitted either via the Board's e-filing format or in the traditional paper format. Any person using e-filing should attach a document and otherwise comply with the instructions found at the E-FILING link on the Board's Web site at www.stb.dot.gov. Any person submitting a filing in the traditional paper format should send an original and 10 copies and also an electronic version to: Surface Transportation Board, Attn: Docket No. EP 720, 395 E Street SW., Washington, DC 20423-0001.

FOR FURTHER INFORMATION CONTACT:

Pedro Ramirez at (202) 245-0333. Assistance for the hearing impaired is available through the Federal Information Relay Services (FIRS) at 1-800-877-8339.

SUPPLEMENTARY INFORMATION:

Introduction

In this notice of proposed rulemaking (NPR), the Surface Transportation Board (Board) proposes to amend its USOA and Form R-1.¹ The Board proposes to add new general instructions and accounts to recognize changes in the fair value of certain security investments, items of other comprehensive income, derivative instruments, and hedging activities. Additionally, the Board proposes to revise the USOA to reflect current accounting practices for

¹ The Board has broad economic regulatory oversight of railroads, addressing such matters as rates, service, construction, acquisition and abandonment of rail lines, carrier mergers, and interchange of traffic among carriers (49 U.S.C. 10101-11908). The Board monitors the financial condition of railroads as part of its oversight of the rail industry. The Board prescribes a uniform accounting system for railroads to use for regulatory purposes. 49 U.S.C. 11141-43, 11161-64; 49 CFR parts 1200 and 1201. In addition, the Board requires Class I railroads to submit quarterly and annual reports containing financial and operating statistics, including employment and traffic data (49 U.S.C. 11145; 49 CFR parts 1241 through 1246 and 1248).

business combinations by removing existing instructions for the pooling-of-interest method of accounting. The Board also seeks to revise Form R-1 to include the new accounts and the new reporting schedule proposed by this rulemaking.

The Board also solicits comments on the proposed elimination of certain schedules currently contained in Form R-1 that are not used for any regulatory or other purposes by the Board. As there may be other governmental agencies or interested parties that rely on the information in some of these schedules, we are requesting comments concerning their elimination.

The purpose of the proposed revisions is to provide sound and uniform accounting and financial reporting for certain types of transactions and events. The Board believes that such requirements are needed because these types of transactions and events are neither specifically nor correctly addressed in the existing USOA. The new instructions, accounts, and reporting schedule would result in improved, consistent, and complete accounting and reporting.

Background

A. General

The Interstate Commerce Act, as amended by the ICC Termination Act of 1995 (ICCTA), Public Law 104-88, 109 Stat. 803, authorizes the Board, in 49 U.S.C. 11142, to prescribe a uniform accounting system for rail carriers subject to our jurisdiction and, in 49 U.S.C. 11161, to maintain cost accounting rules for rail carriers. Sections 11142 and 11161 both require the Board to conform its accounting rules to GAAP "[t]o the maximum extent practicable."

In keeping with this requirement, we propose updates to the USOA to provide for: (1) Fair value presentation of certain security investments, derivative instruments and hedging activities; (2) presentation of comprehensive income and components of other comprehensive income; and (3) accounting for business combinations. The proposed revisions are based on the generally accepted accounting principles promulgated by the FASB in the following Accounting Standards Codifications (ASC): ASC 320 Investments—Debt and Equity Securities; ASC 220 Comprehensive Income; ASC 815 Derivatives and Hedging; and ASC 805 Business Combinations.¹

¹ These accounting pronouncements are available at <https://asc.fasb.org>.