

ensuring that the Commission retains access to the information it needs to fulfill its regulatory duties.

The Commission consolidated Class A and Class B accounts by eliminating the current classification of carriers, which divides incumbent LECS into two classes for accounting purposes based on annual revenues. Carriers subject to Part 32's USOA will now only be required to keep Class B accounts.

Pursuant to the *Part 32 Order*, price cap carriers may elect to use generally accepted accounting principles (GAAP) for all regulatory accounting purposes if they: (1) Establish an "Implementation Rate Difference" (IRD) which is the difference between pole attachment rates calculated under Part 32 and under GAAP as of the last full year preceding the carrier's initial opting out of Part 32 accounting requirements; and (2) adjust their annually-computed GAAP-based pole attachment rates by the IRD for a period of 12 years after the election. Alternatively, price cap carriers may elect to use GAAP accounting for all purposes other than those associated with pole attachment rates and continue to use the Part 32 accounts and procedures applicable to pole attachment rates for up to 12 years.

A price cap carrier may be required to submit pole attachment accounting data to the Commission for three years following the effective date of the rule permitting a price cap carrier to elect GAAP accounting. If a pole attacher informs the Commission of a suspected problem with pole attachment rates, the Commission will require the price cap carrier to file its pole attachment data for the state in question. This requirement may be extended for an additional three years, if necessary.

The Commission reduced the accounting requirements for telephone companies with a continuing obligation to comply with Part 32 in a number of areas. Telephone companies may: (1) Carry an asset at its purchase price when it was acquired, even if its value has increased or declined when it goes into regulated service; (2) reprice an asset at market value after a merger or acquisition consistent with GAAP; (3) use GAAP principles to determine Allowance-for-Funds-Used-During Construction; and (4) employ the GAAP standard of materiality. Rate-of-return carriers receiving cost-based support must determine materiality consistent with the general materiality guidelines promulgated by the Auditing Standards Board.

Price cap carriers with a continuing Part 32 accounting obligation must maintain continuing property records necessary to track substantial assets and

investments in an accurate, auditable manner. The carriers must make such property information available to the Commission upon request. Carriers subject to Part 32 must continue to comply with the USOA's depreciation procedures and its rules for cost of removal-and-salvage accounting.

Federal Communications Commission.

**Katura Jackson,**

*Federal Register Liaison Officer, Office of the Secretary.*

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## FEDERAL COMMUNICATIONS COMMISSION

[OMB 3060-1142]

### Information Collection Being Reviewed by the Federal Communications Commission Under Delegated Authority

**AGENCY:** Federal Communications Commission.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of its continuing effort to reduce paperwork burdens, and as required by the Paperwork Reduction Act (PRA) of 1995, the Federal Communications Commission (FCC or the Commission) invites the general public and other Federal agencies to take this opportunity to comment on the following information collection. Comments are requested concerning: Whether the proposed collection of information is necessary for the proper performance of the functions of the Commission, including whether the information shall have practical utility; the accuracy of the Commission's burden estimate; ways to enhance the quality, utility, and clarity of the information collected; ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology; and ways to further reduce the information collection burden on small business concerns with fewer than 25 employees. The FCC may not conduct or sponsor a collection of information unless it displays a currently valid control number. No person shall be subject to any penalty for failing to comply with a collection of information subject to the PRA that does not display a valid Office of Management and Budget (OMB) control number.

**DATES:** Written PRA comments should be submitted on or before September 11,

2017. If you anticipate that you will be submitting comments, but find it difficult to do so within the period of time allowed by this notice, you should advise the contact listed below as soon as possible.

**ADDRESSES:** Direct all PRA comments to Nicole Ongele, FCC, via email [PRA@fcc.gov](mailto:PRA@fcc.gov) and to [Nicole.Ongele@fcc.gov](mailto:Nicole.Ongele@fcc.gov).

**FOR FURTHER INFORMATION CONTACT:** For additional information about the information collection, contact Nicole Ongele at (202) 418-2991.

**SUPPLEMENTARY INFORMATION:** As part of its continuing effort to reduce paperwork burdens, and as required by the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3520), the Federal Communications Commission (FCC or Commission) invites the general public and other Federal agencies to take this opportunity to comment on the following information collections. Comments are requested concerning: Whether the proposed collection of information is necessary for the proper performance of the functions of the Commission, including whether the information shall have practical utility; the accuracy of the Commission's burden estimate; ways to enhance the quality, utility, and clarity of the information collected; ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology; and ways to further reduce the information collection burden on small business concerns with fewer than 25 employees.

**OMB Control Number:** 3060-1142.  
**Title:** Electronic Tariff Filing System (ETFS), WC Docket No. 10-141.

**Form Number:** N/A.

**Type of Review:** Extension of a currently approved collection.

**Respondents:** Business or other for-profit entities.

**Number of Respondents and Responses:** 1,307 respondents; 1,307 responses.

**Estimated Time per Response:** 1 hour.

**Frequency of Response:** On occasion and annual reporting requirements.

**Obligation to Respond:** Required to obtain or retain benefits. Statutory authority for this information collection is contained in Sections 1, 2, 4(i), 201-205 and 226(h)(1)(A) of the Communications Act of 1934, as amended, 47 U.S.C. 151, 152, 154(i), 201-205 and 226(h)(1)(A).

**Total Annual Burden:** 1,307 hours.

**Total Annual Cost:** \$1,208,975.

**Privacy Impact Assessment:** No impact(s).

**Nature and Extent of Confidentiality:** The Commission does not anticipate

providing confidentiality of the information submitted by local exchange carriers. In particular, the tariffs and related documents sent to the Commission will be made public through ETFS. If the respondents submit information they believe to be confidential, they may request confidential treatment of such information under 47 CFR 0.459 of the Commission's rules.

**Needs and Uses:** Incumbent local exchange carriers (LECs) file their tariffs and associated documents electronically, using ETFS. ETFS has improved the usefulness of tariff filings for both filers and the public and made the tariff filing process more open, transparent, and efficient. On June 30, 2011, the Commission released a Report and Order, WC Docket No. 10–141, FCC 11–92, determining that the benefits of using ETFS for incumbent LEC tariff filings would also be obtained if all tariff filers filed electronically. Such action benefits the public and carriers by creating a central system providing on-line access to all carrier tariffs and related documents filed with the Commission. As such, competitive LECs (and other nondominant carriers) must now file tariffs and associated documents electronically.

Federal Communications Commission.

**Katura Jackson,**

*Federal Register Liaison Officer, Office of the Secretary.*

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## FEDERAL COMMUNICATIONS COMMISSION

[OMB 3060–1045]

### Information Collection Being Reviewed by the Federal Communications Commission Under Delegated Authority

**AGENCY:** Federal Communications Commission.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of its continuing effort to reduce paperwork burdens, and as required by the Paperwork Reduction Act of 1995 (PRA), the Federal Communications Commission (FCC or Commission) invites the general public and other Federal agencies to take this opportunity to comment on the following information collections. Comments are requested concerning: Whether the proposed collection of information is necessary for the proper performance of the functions of the

Commission, including whether the information shall have practical utility; the accuracy of the Commission's burden estimate; ways to enhance the quality, utility, and clarity of the information collected; ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology; and ways to further reduce the information collection burden on small business concerns with fewer than 25 employees.

The FCC may not conduct or sponsor a collection of information unless it displays a currently valid Office of Management and Budget (OMB) control number. No person shall be subject to any penalty for failing to comply with a collection of information subject to the PRA that does not display a valid OMB control number.

**DATES:** Written comments should be submitted on or before September 11, 2017. If you anticipate that you will be submitting comments, but find it difficult to do so within the period of time allowed by this notice, you should advise the contacts below as soon as possible.

**ADDRESSES:** Direct all PRA comments to Cathy Williams, FCC, via email: [PRA@fcc.gov](mailto:PRA@fcc.gov) and to [Cathy.Williams@fcc.gov](mailto:Cathy.Williams@fcc.gov).

**FOR FURTHER INFORMATION CONTACT:** For additional information about the information collection, contact Cathy Williams at (202) 418–2918.

**SUPPLEMENTARY INFORMATION:** As part of its continuing effort to reduce paperwork burdens, and as required by the PRA, 44 U.S.C. 3501–3520, the FCC invites the general public and other Federal agencies to take this opportunity to comment on the following information collections.

Comments are requested concerning: Whether the proposed collection of information is necessary for the proper performance of the functions of the Commission, including whether the information shall have practical utility; the accuracy of the Commission's burden estimate; ways to enhance the quality, utility, and clarity of the information collected; ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology; and ways to further reduce the information collection burden on small business concerns with fewer than 25 employees.

**OMB Control Number:** 3060–1045.

**Title:** Section 76.1610, Change of Operational Information; FCC Form 324, Operator, Mail Address, and

Operational Status Changes Operator, Mail Address, and Operational Information Changes, FCC Form 324.

**Form Number:** FCC Form 324.

**Type of Review:** Extension of a currently approved collection.

**Respondents:** Business and other for-profit entities; not-for-profit institutions.

**Number of Respondents and Responses:** 5,000 respondents; 5,000 responses.

**Estimated Time per Response:** 0.5 hours.

**Frequency of Response:** On occasion reporting requirement.

**Total Annual Burden:** 2,500 hours.

**Total Annual Costs:** None.

**Obligation to Respond:** Required to obtain or retain benefits. The statutory authority for this collection of information is contained in 154(i), 303, 308, 309 and 621 of the Communications Act of 1934, as amended.

**Privacy Impact Assessment(s):** No impact(s).

**Needs and Uses:** Under 47 CFR 76.1610, cable operators must notify the Commission of changes in ownership information or operating status within 30 days of such change. FCC Form 324 is used to update information filed with the Commission concerning the Cable Community Registration. The information is the basic operational information on operator name, mailing address, community served, and system identification. FCC Form 324 will cover a variety of changes related to cable operators, replacing the requirement of a letter containing approximately the same information. Every Form 324 filing will require information about the system—the additional information required depending largely upon the nature of the change.

Federal Communications Commission.

**Katura Jackson,**

*Federal Register Liaison Officer, Office of the Secretary.*

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## FEDERAL DEPOSIT INSURANCE CORPORATION

### Notice of Termination; 10187 Marco Community Bank, Marco Island, Florida

The Federal Deposit Insurance Corporation (FDIC), as Receiver for 10187 Marco Community Bank, Marco Island, Florida (Receiver) has been authorized to take all actions necessary to terminate the receivership estate of Marco Community Bank (Receivership