September 5, 2026, from 7:00 a.m. to 10:00 a.m. in Pasco, WA. Regulated area includes all navigable waters, bank-to-bank of the Columbia River in Pasco, Washington, between river mile 332 and river mile 335.

During the enforcement periods, as reflected in § 100.1302, if you are the operator of a vessel in the regulated area you must comply with the lawful directions from the Patrol Commander or any official patrol vessel. Vessels may not transit the regulated areas without approval from the Patrol Commander. Vessels permitted to transit must operate at a no wake speed, in a manner which will not endanger participants or other crafts in the event. Spectators or other vessels shall not anchor, block, loiter or impede the transit of event participants or official patrol vessels in the regulated areas during the effective dates and times, or dates and times as modified through Local Notice to Mariners, unless authorized by an official patrol vessel. In addition to this notice of enforcement in the **Federal Register**, the Coast Guard will provide notification of these enforcement periods via the Local Notice to Mariners and marine information broadcasts.

Anthony R. Migliorini,

CAPT, U.S. Coast Guard, Captain of the Port Sector Columbia River.

[FR Doc. 2026–13763 Filed 7–7–26; 8:45 am]

BILLING CODE 9110–04–P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Parts 1 and 43

[OI Docket No. 24–523; MD Docket No. 24–524; FCC 25–49; FR ID 355112]

Review of Submarine Cable Landing License Rules and Procedures To Assess Evolving National Security, Law Enforcement, Foreign Policy, and Trade Policy Risks

AGENCY: Federal Communications Commission.

ACTION: Final rule; announcement of effective date.

SUMMARY: In this document, the Federal Communications Commission (Commission) announces that the Office of Management and Budget has approved new information collection requirements under OMB Control Numbers 3060–1156 and 3060–0944, as adopted by the Commission's Report and Order, FCC 25–49.

DATES: Amendatory instructions 6 (§ 1.767), 7 (§ 1.768), 10 (§ 1.70002), 11 (§ 1.70003), 12 (§§ 1.70005 and 1.70006), 13 (§ 1.70007), 14 (§§ 1.70008 and 1.70009), 15 (§§ 1.70011 through 1.70013), 16 (§ 1.70016), 17 (§ 1.70017), 18 (§ 1.70020), 19 (§§ 1.70023 and 1.70024), and 22 (§ 43.82), published at 90 FR 48648 on October 27, 2025, are effective July 8, 2026.

FOR FURTHER INFORMATION CONTACT: Cathy Williams, Office of the Managing Director, Federal Communications Commission, at (202) 418–2918 or *Cathy.Williams@fcc.gov.*

SUPPLEMENTARY INFORMATION: This document announces that the Office of Management and Budget (OMB) approved the information collection requirements in 47 CFR 1.767, 1.768, 1.70002, 1.70003, 1.70005, 1.70006, 1.70007, 1.70008, 1.70009, 1.70011, 1.70012, 1.70013, 1.70016, 1.70017, 1.70020, 1.70023, 1.70024, and 43.82 on June 26, 2026. The Commission publishes this document as an announcement of the effective date for this final rule.

Synopsis

As required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3507), the Commission is notifying the public that it received final OMB approval on June 26, 2026, for the information collection requirements contained in 47 CFR 1.767, 1.768, 1.70002, 1.70003, 1.70005, 1.70006, 1.70007, 1.70008, 1.70009, 1.70011, 1.70012, 1.70013, 1.70016, 1.70017, 1.70020, 1.70023, 1.70024, and 43.82. Under 5 CFR part 1320, an agency may not conduct or sponsor a collection of information unless it displays a current, valid OMB Control Number.

No person shall be subject to any penalty for failing to comply with a collection of information subject to the Paperwork Reduction Act that does not display a current, valid OMB Control Number. The OMB Control Number for the information collection that includes the requirements in 47 CFR 1.767, 1.768, 1.70002, 1.70003, 1.70005, 1.70006, 1.70007, 1.70008, 1.70009, 1.70011, 1.70012, 1.70013, 1.70016, 1.70017, 1.70020, 1.70023, 1.70024, and 43.82 is 3060–0944. The OMB Control Number for the information collection that includes the requirements in 47 CFR 43.82 is 3060–1156.

The foregoing notice is required by the Paperwork Reduction Act of 1995, Public Law 104–13, October 1, 1995, and 44 U.S.C. 3507.

The total annual reporting burdens and costs for the respondents are as follows:

OMB Control Number: 3060–0944.

Title: Cable Landing License Act; Executive Order 10530, 47 CFR 170000–1.70024, 1.40001, 1.40003.

OMB Approval Date: June 26, 2026.

OMB Expiration Date: June 30, 2029.

Form Numbers: SCL–LIC—Submarine Cable Landing License Application (revising form); SCL–STA—Submarine Cable Landing License Special Temporary Authority (revising form); SCL–FCN—Submarine Cable Landing License Foreign Carrier Affiliation (revising form); SCL–ASG/TC—Submarine Cable Landing License Assignment or Transfer of Control of License (revising form); SCL–LPN—Submarine Cable Landing License Landing Point Notification (revising form); SCL–MOD—Submarine Cable Landing License Modification (revising form); SCL–RWL—Submarine Cable Landing License Renewal (revising form); Foreign Adversary Annual Report (new form); One-Time Covered List Certification (new form); One-Time Cybersecurity and Physical Security Certification (new form).

Respondents: Business or other for-profit entities and State, Local or Tribal Governments.

Number of Respondents and Responses: 429 respondents; 472 responses.

Estimated Hours per Response: 4 to 320 hours per response.

Frequency of Response: On occasion, Annual, and One-time reporting requirements; Recordkeeping requirement, and Third-party disclosure requirement.

Total Annual Burden: 14,180 hours.

Total Annual Cost: $4,354,490.

Obligation to Respond: Required to obtain or retain benefits. The statutory authority for this information collection is contained in §§ 1, 4(i), 4(j), 201–255, 303(r), 403, 413 of the Communications Act of 1934, as amended, 47 U.S.C. 151, 154(i), 154(j), 201–255, 303(r), 403, 413, and the Cable Landing License Act of 1921, 47 U.S.C. 34–39, and Executive Order No. 10530, § 5(a) (May 12, 1954) reprinted as amended in 3 U.S.C. 301.

Needs and Uses: On August 13, 2025, the Commission released a Report and Order, FCC 25–49, OI Docket No. 24–523 and MD Docket No. 24–524, titled ''Review of Submarine Cable Landing License Rules and Procedures to Assess Evolving National Security, Law Enforcement, Foreign Policy, and Trade Policy Risks.'' In this Report and Order (Order), the Commission clarified when a cable landing license is required under the Cable Landing License Act to provide regulatory certainty to submarine cable owners and operators, updated application requirements and definitions to provide a clear regulatory framework, while also making targeted adjustments for national security purposes, and modernized the definition of ''submarine cable system'' to better reflect the range of technological advancements and components of current systems.

The Order also adopted foreign adversary definitions to protect the security of submarine cables by presumptively precluding the grant of applications filed by an applicant owned by, controlled by, or subject to the jurisdiction or direction of a foreign adversary and/or identified on the Commission's Covered List, among others. There is also a presumption that denial of an application is warranted where an applicant seeks to land a submarine cable in a foreign adversary country or add a new landing located in a foreign adversary country. Importantly, licensees are now prohibited from entering into certain IRU or capacity lease arrangements, where it would give a foreign adversary-controlled entity the ability to install, own, or manage Submarine Line Terminal Equipment (SLTE) on a submarine cable landing in the United States. Licensees owned by, controlled by, or subject to the jurisdiction or direction of a foreign adversary and/or identified on the Covered List, among others, are required to file a Foreign Adversary Annual Report to protect submarine cable infrastructure. The collection of this information is critical to the Commission's review of submarine cable applications and cable landing licensees for national security purposes and will advance its efforts to protect the security, integrity, and resilience of this critical U.S. infrastructure.

Relatedly, the Commission transitioned its International Communications Filing System (ICFS) to a new cloud-based platform in June 2025. Following OMB's approval of modifications to this information collection, the Commission will develop and submit for OMB review revised submarine cable application forms and new forms to comply with the new requirements. Until the new and revised electronic forms are approved by OMB, submarine cable applicants and licensees will be required to provide the information required by the *Submarine Cable Report and Order* by submitting the current application forms and providing additional information as required in an attachment filed in ICFS.

Additional rules related to information collection: Although there are no changes to 47 CFR 1.40001 and 1.40003 in the Order, the information collection for OMB Control No. 3060–0944 considered anticipated costs the Committee for the Assessment of Foreign Participation in the U.S. Telecommunications Services Sector (Committee) would incur for reviewing applications for national security and law enforcement concerns. Specifically, the Committee anticipated that it will incur costs for development and maintenance of an online portal for the filing and retention of Standard Question responses that we reported previously. Therefore, the rules at 47 CFR 1.40001 and 1.40003 have been incorporated into the cost calculations.

OMB Control Number: 3060–1156.

Title: 47 CFR 43.82, Annual International Circuit Capacity Reports.

OMB Approval Date: June 26, 2026.

OMB Expiration Date: June 30, 2029.

Form Number: N/A.

Respondents: Business or other for-profit entities and State, Local or Tribal Governments.

Number of Respondents and Responses: 133 respondents; 266 responses.

Estimated Hours per Response: 1 to 20 hours per response.

Frequency of Response: Annual reporting requirement.

Total Annual Burden: 2,793 hours.

Total Annual Cost: $12,000.

Obligation to Respond: Required to obtain or retain benefits. The statutory authority for this information collection is contained in §§ 1, 4(i), 4(j), 201–255, 303(r), 403, 413 of the Communications Act of 1934, as amended, 47 U.S.C. 151, 154(i), 154(j), 201–255, 303(r), 403, 413, and the Cable Landing License Act of 1921, 47 U.S.C. 34–39, and Executive Order No. 10530, § 5(a) (May 12, 1954) reprinted as amended in 3 U.S.C. 301.

Needs and Uses: The Federal Communications Commission (Commission) received approval from the Office of Management and Budget (OMB) for the revised information collection for the annual submarine cable circuit capacity reports required pursuant to the Cable Landing License Act of 1921 and § 43.82 of the Commission's rules. On August 7, 2025, the Commission adopted a Report and Order and Further Notice of Proposed Rulemaking (Submarine Report and Order), FCC 25–49, that modernized the Commission's submarine cable rules, including adopting new rules regarding the annual circuit capacity reports. With respect to the annual submarine cable circuit capacity data collection, the Commission modified the circuit capacity reporting requirements to enhance the quality and usefulness of the data for national security and other purposes, provide greater clarity to licensees and common carriers (Filing Entities) on the reporting requirements for Filing Entities, and eliminated duplicative burdens. Specifically, the Commission eliminated the requirement for licensees to file a Cable Operator Report about the capacity on a cable and instead required Filing Entities to file one report, the Capacity Holder Report, on an individual basis. They also retained important information from the Cable Operator Report by integrating and clarifying information about available, planned, and design capacity that was previously reported in the Cable Operator Report.

The Commission requires Filing Entities to report their capacity on domestic cables, as the lack of this information created a critical gap regarding the ownership and use of capacity on submarine cables regulated by the Commission. Filing Entities should also identify, with respect to each sale, lease, or purchase of a fiber pair and/or spectrum, the submarine cable, the U.S. and foreign landing points of the fiber pair and/or spectrum, and the entity that manages the fiber pair and/or spectrum, if different from the entity that owns it. Filing Entities are also required to provide certain information about their submarine line terminal equipment (SLTEs) in the Capacity Holder Report as SLTEs are among the most important equipment associated with the submarine cable system for national security and law enforcement purposes.

Additionally, the Commission allowed any subsidiary, parent entity, or affiliate to file the Capacity Holder Report on behalf of a licensee(s) or common carrier(s), so long as the legal name of the licensee or common carrier is identified in the report and an officer of the licensee or common carrier certifies that the information in the report is accurate and complete. The Order codified a compliance provision in § 43.82 of the rules and modified § 43.82 of the rules to allow the Commission to share with the Committee, Department of Homeland Security (DHS), and the State Department the capacity data filed on a confidential basis without the pre-notification requirements of 47 CFR 0.442(d). The Commission's Office of International Affairs (OIA) received directions to revise the Filing Manual to conform with the changes adopted in the Submarine Cable Report and Order.

The Commission has found that the data from the annual circuit capacity reports are necessary for the Commission to fulfill its statutory obligations. Importantly, pursuant to the Submarine Cable Report and Order, the Commission will now receive circuit capacity information on domestic cables and require the reporting of information about SLTEs. The Commission found that the data from the circuit capacity reports also serves a vital role by sharing this information with other federal agencies. The Committee regularly requests this data for its work on national security and law enforcement issues, as has DHS for its national security and homeland security functions.

Federal Communications Commission.

Marlene Dortch,

Secretary, Office of the Secretary.

[FR Doc. 2026–13765 Filed 7–7–26; 8:45 am]

BILLING CODE 6712–01–P

OFFICE OF MANAGEMENT AND BUDGET

Office of Federal Procurement Policy

48 CFR Parts 9903 and 9904

RIN 0348–AB90

Conformance of Cost Accounting Standards to Generally Accepted Accounting Principles for Cost Accounting Standards 404, 408, 409, and 411

AGENCY: Cost Accounting Standards Board, Office of Management and Budget.

ACTION: Final rule.

SUMMARY: The Office of Management and Budget (OMB), Cost Accounting Standards Board (the Board), is publishing a final rule wholly rescinding Cost Accounting Standards (CAS) 408 and 411 and rescinding most provisions of CAS 404 and 409 to conform to Generally Accepted Accounting Principles (GAAP). The remaining content from CAS 404 and 409 is transferred to a different location within the Code of Federal Regulations. This final rule follows issuance of a Notice of Proposed Rulemaking (NPRM).

DATES: *Effective date:* August 7, 2026.

FOR FURTHER INFORMATION CONTACT: John L. McClung, Manager, Cost Accounting Standards Board (telephone: 202–881–9758; email: *OMBCASB@omb.eop.gov*).

SUPPLEMENTARY INFORMATION:

I. Background

On September 11, 2025, the Board published an NPRM (90 FR 43994) to solicit views on the Board's provisional conclusions regarding conformance of CAS 404, 408, 409, and 411 to GAAP. The NPRM noted that the vast majority of CAS 404 and CAS 409 could be rescinded and that CAS 408 and CAS 411 could be rescinded in their entirety.

The Board has determined that despite the difference in general focus between CAS and GAAP, there has been significant convergence over the years as GAAP has evolved to address cost measurement and assignment of costs to accounting periods. GAAP now contains codified content in these areas very similar to the requirements contained in CAS 404, 408, 409, and 411. In addition, the creation of the Financial Accounting Standards Board (FASB) and the Accounting Standards Codification (ASC) as the recognized financial accounting and reporting standards for GAAP fosters increased uniformity and consistency. The FASB is recognized today by the U.S. Securities and Exchange Commission as the designated accounting standard-setter for public companies. FASB standards are also recognized as authoritative by many other organizations, including State Boards of Accountancy and the American Institute of Certified Public Accountants (AICPA). The Board has concluded that these developments have created opportunities to amend or rescind overlapping CAS requirements—many of which have remained unchanged for over 50 years—where GAAP standards under ASC may be applied reasonably as a substitute for CAS to support contract cost and pricing.

The Board has concluded that the content of CAS 408 and 411, as well as most of the content of CAS 404 and 409, has become unnecessary because the Government interests addressed by that content are adequately protected through reliance on GAAP, existing requirements in other CAS standards, and the Federal Acquisition Regulation (FAR). Due to the minimal amount of content from CAS 404 and 409 identified for retention, the Board has concluded that moving the retained requirements to another standard rather than maintaining two standards with little content would best achieve the goal of streamlining CAS.

This final rule reflects input from the public, as well as research conducted by the Board. This action complies with applicable requirements of 41 U.S.C. 1502 and furthers the Board's performance of its duties under 41 U.S.C. 1501(c), which requires, among other things, that the Board: (1) ensure that the cost accounting standards used by Federal contractors rely, to the maximum extent practicable, on commercial standards and accounting practices and systems; and (2) conform CAS, where practicable, to GAAP.

II. CAS 404—Capitalization of Tangible Assets

A. Overview and Conclusion

CAS 404 was initially published February 27, 1973, at 38 FR 5318. It requires contractors, for the purposes of cost measurement, to establish and adhere to policies with respect to capitalization of the acquisition costs of tangible assets. CAS 404 also established criteria for required policies and procedures. CAS 404 was modified in 1996 when CAS 404–50(d) was added to address the treatment of gains or losses attributable to tangible capital assets subsequent to mergers or business combinations by Federal contractors, along with other relatively modest changes. With the exception of the 1996 additions, CAS 404 has remained static for over 50 years.

As noted in the NPRM, comparison of CAS 404 requirements with pertinent GAAP content revealed significant overlap and equivalent requirements with the noted exception of CAS 404–50(d)(1), which protects the Government from paying duplicative costs when Federal contractors merge or are acquired. Absent the requirements of CAS 404–50(d)(1), the Government would be at risk if an asset increased in value such that the combined depreciation recognized by both the acquired company and the acquiring company for government contracts exceeded the original cost of the asset. For all other requirements in CAS 404, a comparable requirement exists in GAAP that would promote uniformity and consistency in the measurement and assignment of the capitalized cost of tangible assets to cost accounting periods. In addition, the requirements contained in CAS 401 and 402 (CAS consistency standards) and CAS 403, 410, and 418 (CAS allocation standards) apply to all contractors subject to CAS 404 and protect the Government's interests.

The Board has therefore concluded that, in the absence of CAS 404, the Government's interests will be adequately protected by relying on other CAS standards and on disclosed GAAP practices that are consistently followed and subject to notice of changes and cost recovery. All contractors, whether subject to full or modified CAS coverage, are subject to CAS 401 and CAS 402 and will continue to be required to consistently follow their disclosed or actual cost accounting practices. Contractors will also continue to be bound by the 9903.201–4 CAS contract clauses, which require disclosure and consistency in cost accounting practices, regardless of