

Electronic Comments

- Use the Commission's internet comment form (<http://www.sec.gov/rules/pcaob.shtml>); or
- Send an email to rule-comments@sec.gov. Please include PCAOB-2019-01 on the subject line.

Paper Comments

- Send paper comments in triplicate to Brent J. Fields, Secretary, Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549-1090.

All submissions should refer to PCAOB-2019-01. This file number should be included on the subject line if email is used. To help the Commission process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's internet website (<http://www.sec.gov/rules/pcaob.shtml>). Copies of the submission, all subsequent amendments, all written statements with respect to the proposed amendments that are filed with the Commission, and all written communications relating to the proposed amendments between the Commission and any person, other than those that may be withheld from the public in accordance with the provisions of 5 U.S.C. 552, will be available for website viewing and printing in the Commission's Public Reference Room, 100 F Street NE, Washington, DC 20549-1090, on official business days between the hours of 10:00 a.m. and 3:00 p.m. Copies of such filing will also be available for inspection and copying at the principal office of the PCAOB. All comments received will be posted without change. Persons submitting comments are

cautioned that we do not redact or edit personal identifying information from comment submissions. You should submit only information that you wish to make available publicly. All submissions should refer to PCAOB-2019-01 and should be submitted on or before March 8, 2019.

For the Commission, by the Office of the Chief Accountant, pursuant to delegated authority.²⁰

Eduardo A. Aleman,

Deputy Secretary.

[FR Doc. 2019-02450 Filed 2-14-19; 8:45 am]

BILLING CODE 8011-01-P

collection(s) to the OMB Desk Officer and SSA Reports Clearance Officer at the following addresses or fax numbers.

(OMB) Office of Management and Budget, Attn: Desk Officer for SSA, Fax: 202-395-6974, Email address: OIRA_Submission@omb.eop.gov.

(SSA) Social Security Administration, OLCA, Attn: Reports Clearance Director, 3100 West High Rise, 6401 Security Blvd., Baltimore, MD 21235, Fax: 410-966-2830, Email address: OR.Reports.Clearance@ssa.gov.

Or you may submit your comments online through www.regulations.gov, referencing Docket ID Number [SSA-2019-0007].

I. The information collections below are pending at SSA. SSA will submit them to OMB within 60 days from the date of this notice. To be sure we consider your comments, we must receive them no later than April 16, 2019. Individuals can obtain copies of the collection instruments by writing to the above email address.

1. *Supplemental Statement Regarding Farming Activities of Person Living Outside the U.S.A.—0960-0103.* When a beneficiary or claimant reports farm work from outside the United States, SSA documents this work on Form SSA-7163A-F4. Specifically, SSA uses the form to determine if we should apply foreign work deductions to the recipient's Title II benefits. We collect the information either annually or every other year, depending on the respondent's country of residence. Respondents are Social Security recipients engaged in farming activities outside the United States.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
SSA-7163A-F4	1,000	1	60	1,000

2. *Information About Joint Checking/Savings Account—20 CFR 416.1201 and 416.1208—0960-0461.* SSA considers a person's resources when evaluating eligibility for Supplemental Security Income (SSI). Generally, we consider funds in checking and savings accounts as resources owned by the individuals whose names appear on the account. However, individuals applying for SSI may rebut this assumption of ownership in a joint account by submitting certain

evidence to establish the funds do not belong to them. SSA uses Form SSA-2574 to collect information from SSI applicants and recipients who object to the assumption that they own all or part of the funds in a joint checking or savings account bearing their names. SSA collects information about the account from both the SSI applicant or recipient and the other account holder(s). After receiving the completed form, SSA determines if we should

consider the account to be a resource for the SSI applicant and recipient. The respondents are applicants and recipients of SSI, and individuals who list themselves as joint owners of financial accounts with SSI applicants or recipients.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
SSA-2574 Paper version	50,000	1	7	5,833
Intranet version (SSI claims system)	150,000	1	7	17,500
Totals	200,000			23,333

3. Employer Verification of Earnings After Death—20 CFR 404.821 and 404.822—0960-0472. When SSA records show a wage earner is deceased, and we receive wage reports from an employer for the wage earner for a year

subsequent to the year of death, SSA mails the employer Form SSA-L4112 (Employer Verification of Earnings After Death). SSA uses the information Form SSA-L4112 provides to verify wage information previously received from

the employer is correct for the employee and the year in question. The respondents are employers who report wages for employees who died.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
SSA-L4112	54,998	1	10	9,166

4. Certificate of Election for Reduced Widow(er)s and Surviving Divorced Spouse's Benefits—20 CFR 404.335—0960-0759. Section 202(q) of the Act provides SSA the authority to reduce benefits under certain conditions when elected by a Title II beneficiary. However, reduced benefits are not payable to an already entitled spouse (or divorced spouse) who:

- Is at least age 62 and under full retirement age in the month of the number holder's death; and
- Is receiving both reduced spouse's (or divorced spouse's) benefits and either retirement or disability benefits in the month before the month of the number holder's death.

To elect reduced widow(er) benefits, a recipient completes Form SSA-4111.

SSA uses the information collected to pay a qualified dually entitled widow(er) (or surviving divorced spouse) who elects to receive a reduced widow(er) benefit. The respondents are qualified dually entitled widow(er)s (or surviving divorced spouse) who elect to receive a reduced widow(er) benefit.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
SSA-4111	30,000	1	2	1,000

II. SSA submitted the information collections below to OMB for clearance. Your comments regarding these information collections would be most useful if OMB and SSA receive them 30 days from the date of this publication. To be sure we consider your comments, we must receive them no later than March 18, 2019. Individuals can obtain copies of the OMB clearance packages by writing to *OR.Reports.Clearance@ssa.gov*.

1. Application for Widow's or Widower's Insurance Benefits—20 CFR 404.335–404.338, & 404.603—0960–0004. Section 2029(e) and 202(f) of the Act set forth the requirements for entitlement to widow(er)'s benefits, including the requirements to file an application. For SSA to make a formal determination for entitlement to widow(er)'s benefits, we use Form SSA-10-BK to determine whether an applicant meets the statutory and

regulatory conditions for entitlement to widow(er)'s Title II benefits. SSA employees interview individuals applying for benefits either face-to-face or via telephone, and enter the information on the paper form or into the Modernized Claims System (MCS). The respondents are applicants for widow(er)'s benefits.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
SSA-10-BK MCS version	518,784	1	14	121,050
SSA-10-BK Paper version	2,255	1	15	564
Totals	521,039			121,614

2. Notice Regarding Substitution of Party Upon Death of Claimant—

Reconsideration of Disability Cessation—20 CFR Sections 404.907–

404.921 and 416.1407–416.1421—0960–0351. When a claimant dies before we

make a determination on that person's request for reconsideration of a disability cessation, SSA seeks a qualified substitute party to pursue the appeal. If SSA locates a qualified substitute party, the agency uses Form

SSA-770 to collect information about whether to pursue or withdraw the reconsideration request. We use this information as the basis for the decision to continue or discontinue with the appeals process. Respondents are

substitute applicants who are pursuing a reconsideration request for a deceased claimant.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
SSA-770	1,200	1	5	100

3. Appointment of Representative—20 CFR 404.1707, 404.1720, 408.1101, 416.1507, and 416.1520—0960-0527. Individuals claiming rights or benefits under the Social Security Act (Act) must notify SSA in writing when they appoint an individual to represent them in dealing with SSA. In addition, SSA requires representatives to sign the notice of appointment, or submit the equivalent in writing, if the representative is not an attorney. Recipients use Form SSA-1696-U4 to appoint a representative to handle their claim before SSA, and their appointed representative uses the SSA-1696-U4 to indicate whether they will charge a fee, and to show their eligibility for direct fee payment. In addition,

representatives also use the SSA-1696-U4 to inform SSA of their disbarment; suspension from a court or bar in which they previously admitted to practice; or their disqualification from participating in or appearing before a Federal program or agency. Finally, SSA requires non-attorney appointed representatives to sign the SSA-1696-U4, or an equivalent written statement. SSA uses the information on the SSA-1696-U4 to document the appointment of the representative. In addition, respondents use the SSA-1696-SUP2 to revoke their appointment of a representative, and representatives use the SSA-1696-SUP2 to withdraw their acceptance of the appointment. SSA uses this information to document the

revocation and withdrawal of a representative. Respondents are applicants for, or recipients of, Social Security disability benefits (SSDI); SSI payments; or anyone pursuing a benefit or invoking a right under SSA programs, who are notifying SSA they have appointed a person to represent them in their dealings with SSA, and their non-attorney representatives who need to sign the form.

Note: We inadvertently published incorrect burden data both in our publication on 7/10/18 at 83 FR 31987, and again on 10/3/18 at 83 FR 49965. We are correcting for that oversight here.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
SSA-1696-U4	800,000	1	12	160,000
SSA-1696-SUP1	21,000	1	5	1,750
SSA-1696-SUP2	233,000	1	5	19,417
Totals	1,054,000			181,167

4. Centenarian and Medicare Non-Utilization Project Development Worksheets: Face-to-Face Interview and Telephone Interview—20 CFR 416.204(b) and 422.135—0960-0780. SSA conducts interviews with centenary Title II beneficiaries and Title XVI recipients, and Medicare Non-Utilization Project (MNUP) beneficiaries age 90 and older to: (1) Assess if the beneficiaries are still living; (2) prevent fraud through identity misrepresentation; and (3) evaluate the well-being of the recipients to determine if they need a representative payee, or

a change in representative payee. SSA field office personnel obtain the information through one-time, in-person interviews with the centenarians and MNUP beneficiaries. If the centenarians and MNUP beneficiaries have representatives or caregivers, SSA personnel invite them to the interviews. During these interviews, SSA employees make overall observations of the centenarians, MNUP beneficiaries, and their representative payees (if applicable). The interviewer uses the appropriate Development Worksheet as a guide for the interview, in addition to

documenting findings during the interview. Non-completion of the Worksheets, or refusal of the interviews, may result in the suspension of the centenarians' or MNUP beneficiaries' payments. SSA conducts the interviews either over the telephone or through a face-to-face discussion with the respondents. Respondents are Centenarian and MNUP beneficiaries; their representative payees; or their caregivers.

Type of Request: Revision of an OMB-approved information collection.

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
Centenarian Project—Title XVI Only*	194	1	15	49
MNUP—All Title II Responses	4,413	1	15	1,103

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)
Totals	4,607	1,152

* Some cases are Title II and Title XVI rollovers from prior Centenarian workloads.

Dated: February 12, 2019.

Naomi Sipple,
Reports Clearance Officer, Social Security Administration.
[FR Doc. 2019-02469 Filed 2-14-19; 8:45 am]
BILLING CODE 4191-02-P

SURFACE TRANSPORTATION BOARD

[Docket No. FD 36229]

Union Pacific Railroad Company— Trackage Rights Exemption—West Memphis Base Railroad, L.L.C.

Union Pacific Railroad Company (UP) has filed a verified notice of exemption under 49 CFR 1180.2(d)(7) for exemption of overhead and local trackage rights over a rail line controlled by West Memphis Base Railroad, L.L.C. (WMBR) between milepost 355.539 and milepost 353.281 at West Memphis, Ark. (the Line), a total distance of approximately 2.25 miles.

UP states that the trackage rights agreement between it and WMBR will allow UP to continue serving customers on the Line in the same manner as before WMBR acquired rights over the Line. According to UP, following the sale of the Line by UP's predecessor, Missouri Pacific Railroad Company (Missouri Pacific) to the City of West Memphis, Ark., Missouri Pacific, and later UP, operated over the Line pursuant to an operating agreement between Missouri Pacific and the City of West Memphis.¹

The transaction may be consummated on or after March 1, 2019, the effective date of the exemption (30 days after the verified notice of exemption was filed).

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk & Western Railway—Trackage Rights—Burlington Northern, Inc.*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Railway—Lease & Operate—California Western Railroad*, 360 I.C.C. 653 (1980).

If the notice contains false or misleading information, the exemption

is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions to stay must be filed by February 22, 2019 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 36229, must be filed with the Surface Transportation Board, 395 E Street SW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Jeremy Berman, Union Pacific Railroad Company, 1400 Douglas Street, Stop 1580, Omaha, NE 68179.

Board decisions and notices are available at www.stb.gov.

Decided: February 12, 2019.

By the Board, Scott M. Zimmerman, Acting Director, Office of Proceedings.

Tammy Lowery,
Clearance Clerk.

[FR Doc. 2019-02556 Filed 2-14-19; 8:45 am]

BILLING CODE 4915-01-P

SURFACE TRANSPORTATION BOARD

[Docket No. FD 36264]

R.J. Corman Railroad Company/ Western Ohio Line—Renewal of Lease Exemption With Interchange Commitment—Norfolk Southern Railway Company

R.J. Corman Railroad Company/ Western Ohio Line (RJCW), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to renew its lease of a rail line owned by Norfolk Southern Railway Company (NSR), located in the State of Ohio (the Line). The Line, known as the St. Mary's Line, extends from milepost SP 120.0 at St. Mary's, Auglaize County, to milepost SP 136.3 near the Ohio-Indiana border, Mercer County, a total distance of 16.3 miles.

RJCW and NSR previously executed a lease agreement regarding the Line in 1993.¹ RJCW states that the new lease agreement, dated November 12, 2018, has an initial ten-year term that may be

extended by mutual agreement of the parties.

RJCW certifies that its projected annual revenues from this transaction will not result in its becoming a Class I or Class II rail carrier and will not exceed \$5 million. As required under 49 CFR 1150.43(h)(1), RJCW has disclosed in its verified notice that its new lease agreement with NSR contains an interchange commitment that charges RJCW an interchange charge for carloads that originate or terminate on the Line that are not interchanged to NSR.² RJCW has provided additional information regarding the interchange commitment as required by 49 CFR 1150.43(h).

RJCW states in its verified notice that it intends to consummate the proposed lease renewal on or shortly after March 2, 2019, the effective date of this exemption.

If the verified notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions to stay must be filed no later than February 22, 2019.

An original and 10 copies of all pleadings, referring to Docket No. FD 36264, must be filed with the Surface Transportation Board, 395 E Street SW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on RJCW's representative, Catherine S. Wright, Irvin Rigsby PLC, 110 N Main Street, Nicholasville, KY 40356.

According to RJCW, this action is categorically excluded from environmental review under 49 CFR 1105.6(c) and from historic reporting under 49 CFR 1105.8(b).

Board decisions and notices are available at www.stb.gov.

Decided: February 11, 2019.

By the Board, Scott M. Zimmerman, Acting Director, Office of Proceedings.

Jeffrey Herzig,
Clearance Clerk.

[FR Doc. 2019-02384 Filed 2-14-19; 8:45 am]

BILLING CODE 4915-01-P

¹ See *City of W. Memphis, Ark.—Acquis. & Operation Exemption—Mo. Pac. R.R.*, FD 32121 (ICC served July 31, 1992); see also *W. Memphis Base R.R.—Lease, Operation, & Future Purchase Exemption—City of W. Memphis, Ark.*, FD 36215 (STB served Sept. 13, 2018).

² RJCW filed under seal a copy of the new lease agreement with its verified notice of exemption. See 49 CFR 1150.43(h)(1).