Account title	Class A account	Class B account
Amortization expense—tangible Amortization expense—intangible Amortization expense—other Customer operations expense:	6563 6564 6565	
Marketing Product management and sales Product advertising Services	6611 6613	6610
Call completion services Number services Customer services	6621 6622 6623	
Corporate operations expense: General and administrative	6720 6790	672 679

■ 18. Section 32.6560 is revised to read as follows:

§ 32.6560 Depreciation and amortization expenses.

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.

■ 19. Add § 32.6562 to read as follows:

§ 32.6562 Depreciation expense—property held for future telecommunications use.

This account shall include the depreciation expense of capitalized costs included in Account 2002, Property held for future telecommunications use.

■ 20. Section 32.6620 is revised as follows:

§ 32.6620 Services.

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6621 through 6623.

PART 51—INTERCONNECTION

■ 21. The authority citation for part 51 continues to read:

Authority: Sections 1-5, 7, 201-05, 207-09, 218, 225-27, 251-54, 256, 271, 303(r), 332, 48 Stat. 1070, as amended, 1077; 47 U.S.C. 151-55, 157, 201-05, 207-09, 218, 225-27, 251-54, 256, 271, 303(r), 332, 47 U.S.C. 157 note, unless otherwise noted.

■ 22. Section 51.609 is amended by revising paragraphs (c)(1), (c)(3), and (d) to read as follows:

§ 51.609 Determination of avoided retail costs.

(c) * * *

(1) Include as direct costs, the costs recorded in USOA accounts 6611 (product management and sales), 6613 (product advertising), 6621 (call completion services), 6622, (number

services), and 6623 (customer services) (§§ 32.6611, 32.6613, 32.6621, 32.6622, and 32.6623 of this chapter);

(3) Not include plant-specific expenses and plant non-specific expenses, other than general support expenses (§§ 32.6112-6114, 32.6211-6565 of this chapter).

(d) Costs included in accounts 6611, 6613 and 6621-6623 described in paragraph (c) of this section (§§ 32.6611, 32.6613, and 32.6621-6623 of this chapter) may be included in wholesale rates only to the extent that the incumbent LEC proves to a state commission that specific costs in these accounts will be incurred and are not avoidable with respect to services sold at wholesale, or that specific costs in these accounts are not included in the retail prices of resold services. Costs included in accounts 6112-6114 and 6211-6565 described in paragraph (c) of this section (§§ 32.6112-32.6114, 32.6211-32.6565 of this chapter) may be treated as avoided retail costs, and excluded from wholesale rates, only to the extent that a party proves to a state commission that specific costs in these accounts can reasonably be avoided when an incumbent LEC provides a telecommunications service for resale to a requesting carrier.

PART 65—INTERSTATE RATE OF RETURN PRESCRIPTION PROCEDURES AND METHODOLOGIES

■ 23. The authority citation for part 65 continues to read:

Authority: Secs. 4, 201, 202, 203, 205, 218, 403, 48 Stat., 1066, 1072, 1077, 1094, as amended, 47 U.S.C. 151, 154, 201, 202, 203, 204, 205, 218, 219, 220, 403.

■ 24. Section 65.450 is amended by revising paragraphs (a) and (b)(1) to read as follows:

§ 65.450 Net income.

(a) Net income shall consist of all revenues derived from the provision of interstate telecommunications services regulated by this Commission less expenses recognized by the Commission as necessary to the provision of these services. The calculation of expenses entering into the determination of net income shall include the interstate portion of plant specific operations (Accounts 6110-6441), plant nonspecific operations (Accounts 6510-6565), customer operations (Accounts 6610-6623), corporate operations (Accounts 6720-6790), other operating income and expense (Account 7100), and operating taxes (Accounts 7200-7250), except to the extent this Commission specifically provides to the contrary.

(b) *

(1) Gains related to property sold to others and leased back under capital leases for use in telecommunications services shall be recorded in Account 4300, Other long-term liabilities and deferred credits, and credited to Account 6563, Amortization expense tangible, over the amortization period established for the capital lease;

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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

48 CFR Part 1871

RIN 2700-AD02

Removal of MidRange Procurement **Procedures**

AGENCY: National Aeronautics and Space Administration.

ACTION: Final rule.

SUMMARY: This final rule revises the NASA FAR Supplement (NFS) by

removing Part 1871, MidRange Procurement Procedures. The FAR provides contracting officers with broad discretion and flexibility in the source selection process in order to achieve a best value outcome. A separate NASA MidRange process is no longer necessary.

EFFECTIVE DATE: September 2, 2004.

ADDRESSES: Interested parties may submit comments, identified by RIN number 2700–AD02, via the Federal eRulemaking Portal: http://www.regulations.gov. Follow the instructions for submitting comments. Comments may also be submitted to Celeste Dalton, NASA, Office of Procurement, Contract Management Division (Code HK), Washington, DC 20546. Comments can also be submitted by e-mail to: Celeste.M.Dalton@nasa.gov.

FOR FURTHER INFORMATION CONTACT:

Celeste Dalton, NASA, Office of Procurement, Contract Management Division (Code HK); (202) 358–1645; email: Celeste.M.Dalton@nasa.gov.

SUPPLEMENTARY INFORMATION: The Office of Federal Procurement Policy approved a test of NASA's MidRange Procurement Procedures in 1993. The objective of the test was to reduce the leadtime and effort associated with the conduct of acquisitions between \$25,000 (the small purchase threshold at that time) and \$500,000. OFPP test approval was needed to utilize electronic commerce to publicize and post solicitations along with a waiver to the publicizing/ response times required by the FAR. Subsequent changes increased the threshold to \$10,000,000 for noncommercial items and \$25,000,000 for commercial items. The test portion of MidRange procedures (waiver of publicizing/response times) expired in 1997. The MidRange procedures are no longer unique and all the source selection methodologies under NFS Part 1871, MidRange, are directly traceable to FAR Parts 12, 14, and 15. Therefore, retaining a separate NASA MidRange process is no longer necessary.

A. Regulatory Flexibility Act

Removing Part 1871—Midrange Procurement Procedures does not have an impact beyond the internal operating procedures of NASA. The FAR provides contracting officers with broad discretion and the flexibility in the source selection process needed to achieve a best value outcome. The current Midrange Procurement procedure is now redundant of the flexibilities provided by the FAR. Therefore, this final rule does not constitute a significant revision within

the meaning of FAR 1.501 and Public Law 98–577, and publication for public comment is not required. However, NASA will consider comments from small entities concerning the affected NFS Part 1871 in accordance with 5 U.S.C. 610.

B. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the changes do not impose recordkeeping or information collection requirements which require the approval of the Office of Management and Budget under 44 U.S.C. 3501, et seq.

List of Subjects in 48 CFR Part 1871

Government procurement.

Tom Luedtke,

Assistant Administrator for Procurement.

PART 1871—MIDRANGE PROCUREMENT PROCEDURES

■ Accordingly, under the authority of The National Aeronautics and Space Act of 1958 (Pub. L. 85–568; 42 U.S.C. 2451 *et seq.*), remove 48 CFR Part 1871.

[FR Doc. 04–20074 Filed 9–1–04; 8:45 am] BILLING CODE 7510–01–P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 679

[Docket No. 031125292-4061-02; I.D. 082704D]

Fisheries of the Exclusive Economic Zone Off Alaska; Pollock in Statistical Area 610 of the Gulf of Alaska

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Closure.

SUMMARY: NMFS is prohibiting directed fishing for pollock in Statistical Area 610 of the Gulf of Alaska (GOA). This action is necessary to prevent exceeding the C season pollock total allowable catch (TAC) for Statistical Area 610 of the GOA.

DATES: Effective 1200 hrs, Alaska local time (A.l.t.), August 30, 2004, through 1200 hrs, A.l.t., October 1, 2004.

FOR FURTHER INFORMATION CONTACT:

Mary Furuness, 907-586-7228.

SUPPLEMENTARY INFORMATION: NMFS manages the groundfish fishery in the GOA exclusive economic zone according to the Fishery Management

Plan for Groundfish of the Gulf of Alaska (FMP) prepared by the North Pacific Fishery Management Council under authority of the Magnuson-Stevens Fishery Conservation and Management Act. Regulations governing fishing by U.S. vessels in accordance with the FMP appear at subpart H of 50 CFR part 600 and 50 CFR part 679.

The C season allowance of the pollock TAC in Statistical Area 610 of the GOA is 7,717 metric tons (mt) as established by the final 2004 harvest specifications for groundfish of the GOA (69 FR 9261, February 27, 2004).

In accordance with $\S679.20(d)(1)(i)$, the Administrator, Alaska Region, NMFS, has determined that the C season allowance of the pollock TAC in Statistical Area 610 will soon be reached. Therefore, the Regional Administrator is establishing a directed fishing allowance of 7,667 mt, and is setting aside the remaining 50 mt as by catch to support other anticipated groundfish fisheries. In accordance with § 679.20(d)(1)(iii), the Regional Administrator finds that this directed fishing allowance has been reached. Consequently, NMFS is prohibiting directed fishing for pollock in Statistical Area 610 of the GOA.

After the effective date of this closure the maximum retainable amounts at 50 CFR 679.20(e) and (f) apply at any time during a trip.

Classification

This action responds to the best available information recently obtained from the fishery. The Assistant Administrator for Fisheries, NOAA, (AA), finds good cause to waive the requirement to provide prior notice and opportunity for public comment pursuant to the authority set forth at 5 U.S.C. 553(b)(B) as such requirement is impracticable and contrary to the public interest. This requirement is impracticable and contrary to the public interest as it would prevent NMFS from responding to the most recent fisheries data in a timely fashion and would delay the closure of the C season pollock TAC in Statistical Area 610.

The AA also finds good cause to waive the 30–day delay in the effective date of this action under 5 U.S.C. 553(d)(3). This finding is based upon the reasons provided above for waiver of prior notice and opportunity for public comment.

This action is required by § 679.20 and is exempt from review under Executive Order 12866.

Authority: 16 U.S.C. 1801 et seq.