

| State | City/town/county | Source of flooding | Location | # Depth in feet above ground. *Elevation in feet. (NGVD) | |
|---|-----------------------------------|--------------------|--|--|----------|
| | | | | Existing | Modified |
| Maps are available for inspection at 1042 14th Avenue, Suite 101, West Fargo, North Dakota. | | | | | |
| Send comments to The Honorable Kate Olsen, Mayor, City of Mapleton, P.O. Box 9, Mapleton, North Dakota 58059. | | | | | |
| | Raymond (Township) (Cass County). | Maple River | At middle of eastern edge of Section 30 in Township 140 North Range 50 West. | None | *903 |
| | | | At southwestern corner of Section 30 in Township 140 North Range 50 West. | None | *904 |

Maps are available for inspection at the Office of the Zoning Administration, 16365 33rd Street, Southeast, Mapleton, North Dakota.

Send comments to The Honorable Jim Hagenson, Chairman, Raymond Township Board, 16620 33rd Street, Southeast, Harwood, North Dakota 58042.

| | | | | | |
|------------------|-------------------------------------|--------------------------|--|------|--------|
| Washington | Prescott (City) Walla Walla County. | Whetstone Gulch Overflow | Approximately 100 feet downstream of A Street. | None | *1,036 |
| | | | Approximately 40 feet upstream of Fourth Street. | None | *1,040 |
| | | Mill Slough | Just upstream of C Street | None | *1,038 |
| | | | Approximately 2,950 feet upstream of C Street. | None | *1,049 |
| | | Mill Slough | Just upstream of G Street | None | *1,043 |
| | | Overflow | Approximately 1,140 feet upstream of G Street. | None | *1,051 |

Maps are available for inspection at City Hall, 110 D Street, Prescott, Washington.

Send comments to The Honorable Chuck Carruthers, Mayor, City of Prescott, P.O. Box 27, Prescott, Washington 99348.

| | | | | | |
|--|--|--------------------------|---|------|--------|
| | Walla Walla County (Unincorporated Areas). | Mill Slough | Just upstream of C Street | None | *1,038 |
| | | | Just downstream of Hart Road | None | *1,062 |
| | | Whetstone Gulch Overflow | Approximately 40 feet upstream of Fourth Street. | None | *1,040 |
| | | | Approximately 1,530 feet upstream of Fourth Street. | None | *1,048 |

Maps are available for inspection at the Walla Walla County Regional Planning Office, 310 West Poplar, Suite 001, Walla Walla, Washington.

Send comments to The Honorable David G. Carey, Chairman, Walla Walla County Board of Commissioners, P.O. Box 1506, Walla Walla, Washington 99362.

(Catalog of Federal Domestic Assistance No. 83.100, "Flood Insurance.")

Dated: June 18, 2001.

Robert F. Shea,

Acting Administrator, Federal Insurance Administration and Mitigation.

[FR Doc. 01-15927 Filed 6-25-01; 8:45 am]

BILLING CODE 6718-04-P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 32

[CC Docket No. 00-199; DA 01-1403]

Phase 2 of the Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers

AGENCY: Federal Communications Commission.

ACTION: Proposed rule; comments requested.

SUMMARY: In this document the Commission is seeking supplemental comment in the Phase 2 Comprehensive Review of the Accounting and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers. This document expressly seek comment on additions, consolidations, or eliminations of accounts on the attached list of Class A and Class B accounts. One of the goals of the comprehensive review proceeding is to update our accounting system based on changes in the marketplace and in technology.

DATES: Written comments by the public are due on or before July 16, 2001, reply comments are due on or before July 26, 2001.

ADDRESSES: Federal Communications Commission, 445-12th Street, SW, TW-A325, Washington, D.C. 20554.

FOR FURTHER INFORMATION CONTACT: Mika Savir, Accounting Safeguards Division, Common Carrier Bureau, at (202) 418-0384 or Andrew Multz, Accounting Safeguards Division,

Common Carrier Bureau, at (202) 418-0827.

SUPPLEMENTARY INFORMATION: On October 18, 2000, the Commission released a Notice of Proposed Rulemaking in CC Docket No. 00-199, 65 FR 67675 (November 18, 2000), seeking comment on, *inter alia*, changes to our Part 32 Uniform System of Accounts ("USOA"). One of the goals in this comprehensive review proceeding is to update our accounting system based on changes in the marketplace and in technology. Based on our review of the specific accounts and comments filed in this proceeding, we now wish to focus the record on streamlining the Commission's Class A and Class B accounts, as shown in the attachment to this document. We expressly seek comment on additions, consolidations, or eliminations of accounts on this proposed list.

Comments are due on the attached proposal July 16, 2001. Reply comments are due on or before July 26, 2001. Comments may be filed using the

Commission's Electronic Comment Filing System (ECFS) or by filing paper copies.

Comments filed through the ECFS can be sent as an electronic file via the Internet to <<http://www.fcc.gov/e-file/ecfs.html>>. Generally, only one copy of an electronic submission must be filed. If multiple docket or rulemaking numbers appear in the caption of this proceeding, however, commenters must transmit one electronic copy of the comments to each docket or rulemaking number referenced in the caption. In completing the transmittal screen, commenters should include their full name, Postal Service mailing address, and the applicable docket or rulemaking number. Parties may also submit an electronic comment by Internet e-mail. To get filing instructions for e-mail comments, commenters should send an e-mail to ecfs@fcc.gov, and should include the following words in the body of the message, "get form <your e-mail address>." A sample form and directions will be sent in reply.

Parties who choose to file by paper must file an original and four copies of each filing. If more than one docket or rulemaking number appear in the caption of this proceeding, commenters must submit two additional copies for each additional docket or rulemaking number. All filings must be sent to the Commission's Secretary, Magalie Roman Salas, Office of the Secretary, Federal Communications Commission, 445 12th Street, S.W., Washington, D.C. 20554.

Parties who choose to file by paper should also submit their comments on diskette. These diskettes should be submitted to: Ernestine Creech, Room 6-C317, Accounting Safeguards Division, 445 12th Street, S.W., Washington, D.C. 20554. Such a submission should be on a 3.5-inch diskette formatted in an IBM compatible format using Word or compatible software. The diskette should be accompanied by a cover letter and should be submitted in "read only" mode. The diskette should be clearly labeled with the commenter's name, proceeding (including the docket number, in this case CC Docket No. 00-199, type of pleading (comment or reply comment), date of submission, and the name of the electronic file on the diskette. The label should also include the following phrase "Disk Copy—Not an Original." Each diskette should contain only one party's pleadings, preferably in a single electronic file. In addition, commenters must send diskette copies to the Commission's copy contractor, International Transcription Service, Inc., 1231 20th Street, N.W., Washington, D.C. 20037.

Initial Regulatory Flexibility Analysis

As required by the Regulatory Flexibility Act (RFA), the Commission has prepared this Initial Regulatory Flexibility Analysis (IRFA) of any possible significant economic impact on small entities by the policies and rules proposed in this document. Written public comments are requested on this IRFA. Comments must be identified as responses to the IRFA and must be filed by the deadlines for comments on this document, which are set out in the document. The Commission will send a copy of this document, including this IRFA, to the Chief Counsel for Advocacy of the Small Business Administration. In addition, this document and IRFA (or summaries thereof) will be published in the **Federal Register**.

A. Need for, and Objectives of, the Proposed Rules

The Commission has initiated this proceeding to determine whether it should streamline or modify the current accounting and reporting requirements. This document seeks comment on further reducing the accounting requirements for incumbent local exchange carriers.

B. Legal Basis

The legal basis for the action as proposed for this rulemaking is contained in sections 4(i), 4(j), 11, 201(b), 303(r), and 403 of the Communications Act of 1934, as amended, 47 U.S.C. 154(i), 154(j), 161, 201(b), 303(r), and 403.

C. Description and Estimate of the Number of Small Entities to which the Proposed Action May Apply

The RFA directs agencies to provide a description of, and, where feasible, an estimate of the number of small entities that may be affected by the proposed rules, if adopted. To estimate the number of small entities that may be affected by the proposed rules, we first consider the statutory definition of "small entity" under the RFA. The RFA generally defines "small entity" as having the same meaning as the term "small business," "small organization," and "small governmental jurisdiction." In addition, the term "small business" has the same meaning as the term "small business concern" under the Small Business Act, unless the Commission has developed one or more definitions that are appropriate to its activities. Under the Small Business Act, a "small business concern" is one that: (1) Is independently owned and operated; (2) is not dominant in its field of operation; and (3) meets any

additional criteria established by the Small Business Administration (SBA).

We have included small incumbent local exchange carriers (LECs) in this present RFA analysis. As noted above, a "small business" under the RFA is one that, *inter alia*, meets the pertinent small business size standard (e.g., a telephone communications business having 1,500 or fewer employees), and "is not dominant in its field of operation." The SBA's Office of Advocacy contends that, for RFA purposes, small incumbent LECs are not dominant in their field of operation because any such dominance is not "national" in scope. We have therefore included small incumbent LECs in this RFA analysis, although we emphasize that this RFA action has no effect on the Commission's analyses and determinations in other, non-RFA contexts.

The SBA has developed a definition of small entities for telephone communications companies other than radiotelephone companies. The SBA has defined a small business for Standard Industrial Classification (SIC) categories 4812 (Radiotelephone Communications) and 4813 (Telephone Communications, Except Radiotelephone) to be small entities when they have no more than 1,500 employees. The Census Bureau reports that, there were 2,321 such telephone companies in operation for at least one year at the end of 1992. All but 26 of the 2,321 non-radiotelephone companies listed by the Census Bureau were reported to have fewer than 1,000 employees. Thus, even if all 26 of those companies had more than 1,500 employees, there would still be 2,295 non-radiotelephone companies that might qualify as small entities or small incumbent LECs. It seems certain that some of these carriers are not independently owned and operated, but we are unable at this time to estimate with greater precision the number of wireline carriers that would qualify as small business concerns under SBA's definition. Consequently, we estimate that fewer than 2,295 small telephone communications companies other than radiotelephone companies are small entities or small incumbent LECs that may be affected by the proposed rules, if adopted.

The proposed changes to the accounting requirements in this document, which are reductions in the Commission's accounting requirements, could affect all incumbent local exchange carriers. Some of these companies may be considered "small entities" under the SBA definition. Therefore, it is possible that some of the 2,295 small entity telephone companies

may be affected by the proposals in this document.

D. Description of Proposed Reporting, Recordkeeping, and Other Compliance Requirements

This document seeks to further reduce accounting requirements for all incumbent local exchange companies. These proposals, if adopted, would result in fewer accounting requirements for all incumbent local exchange carriers, including small entities.

E. Steps Taken to Minimize Significant Economic Impact on Small Entities, and Significant Alternatives Considered

The RFA requires an agency to describe any significant alternatives that it has considered in reaching its proposed approach, which may include the following four alternatives (among others): (1) the establishment of differing compliance or reporting requirements or timetables that take into account the resources available to small entities; (2) the clarification, consolidation, or simplification of compliance or reporting requirements under the rule for small entities; (3) the use of performance, rather than design, standards; and (4) an exemption from coverage of the rule, or any part thereof, for small entities. 5 U.S.C. 603(c).

The rule changes proposed in this document are reductions in our accounting requirements for all incumbent local exchange carriers. Our proposals, if adopted, would streamline the accounting rules and would significantly lessen regulatory requirements for all carriers, including small entities. This should produce a significant economic benefit to small entities. Alternatives considered for small entities subject to our accounting and reporting requirements were to maintain our current rules or to consider changes proposed in this document on a case-by-case basis in ongoing proceedings where related accounting changes may properly be considered within the scope of such proceedings. Streamlining our current rules will reduce regulatory burdens on carriers, including small entities.

F. Federal Rules that May Duplicate, Overlap, or Conflict With the Proposed Rule

None.

Federal Communications Commission.

Kenneth P. Moran,

Chief, Accounting Safeguards Division,
Common Carrier Bureau.

Attachment A

Part 32 Class Accounts (Proposed)

| | | |
|-----------------------------------|---|--|
| 1120 | Cash and equivalents | —Nonmetallic cable |
| 1170 | Receivables | —Metallic cable |
| 1171 | Allowances for doubtful accounts | 2423 Buried cable |
| 1220 | Inventories | —Nonmetallic cable |
| —Materials and supplies | | —Metallic cable |
| —Property held for sale or lease | | 2426 Intrabuilding network cable |
| 1280 | Prepayments | —Nonmetallic cable |
| 1350 | Other current assets | —Metallic cable |
| 1406 | Nonregulated investments | 2431 Aerial wire |
| —Permanent investment | | 2441 Conduit systems |
| —Receivable/payable | | 2681 Capital leases |
| —Current net income or loss | | 2682 Leasehold improvements |
| 1410 | Noncurrent assets | 2690 Intangibles |
| 1437 | Deferred tax regulatory asset | —Network Software |
| 1438 | Other deferred charges | —Other |
| 1500 | Other jurisdictional assets—net | 3100 Accumulated depreciation |
| 2001 | Telecommunications plant in service | 3200 Accumulated depreciation—held for future telecommunications use |
| 2002 | Property held for future telecommunications use | 3300 Accumulated depreciation—nonoperating |
| 2003 | Telecommunications plant under construction | 3410 Accumulated amortization—capitalized leases |
| 2005 | Telecommunications plant adjustment | 4000 Current accounts and notes payable |
| 2006 | Nonoperating plant | 4070 Income taxes—accrued |
| 2007 | Goodwill | 4080 Other taxes—accrued |
| 2111 | Land | 4100 Net current deferred operating income taxes |
| 2112 | Motor vehicles | 4110 Net current deferred nonoperating income taxes |
| 2113 | Aircraft | 4130 Other current liabilities |
| 2114 | Tools and other work equipment | 4200 Long term debt and funded debt |
| 2121 | Buildings | 4300 Other long-term liabilities and deferred credits |
| 2122 | Furniture | 4320 Unamortized operating investment tax credits—net |
| 2123 | Office equipment | 4330 Unamortized nonoperating investment tax credits—net |
| —Office support equipment | | 4340 Net noncurrent deferred operating income taxes |
| —Company communications equipment | | 4341 Net deferred tax liability adjustments |
| 2124 | General purpose computers | 4350 Net noncurrent deferred nonoperating income taxes |
| 2211 | Non-digital switching | 4361 Deferred tax regulatory liability |
| 2212 | Digital electronic switching | 4370 Other jurisdictional liabilities & deferred credits—net |
| —Circuit | | 4510 Capital stock |
| —Packet | | 4520 Additional paid-in-capital |
| 2213 | Optical switching | 4530 Treasury stock |
| —Circuit | | 4540 Other Capital |
| —Packet | | 4550 Retained earnings |
| 2220 | Operator system | 5000 Basic local service revenue |
| 2231 | Radio system | 5080 Network access revenue |
| 2232 | Circuit equipment | 5081 End user revenue |
| —Electronic | | 5082 Switched access revenue |
| —Optical | | 5083 Special access revenue |
| 2311 | Station apparatus | 5086 Interconnection revenue |
| 2321 | Customer premises wiring | —UNE revenue |
| 2341 | Large private branch exchanges | —Resale revenue |
| 2351 | Public telephone terminal equipment | —Reciprocal Compensation revenue |
| 2362 | Other terminal equipment | —Other Interconnection revenue |
| 2411 | Poles | 5090 USF support revenue |
| 2421 | Aerial cable | 5105 Long distance message revenue |
| —Nonmetallic cable | | 5200 Miscellaneous revenue |
| —Metallic cable | | 5280 Nonregulated operating revenue |
| 2422 | Underground cable | 5300 Uncollectible revenue |
| | | 6112 Motor vehicle expense |
| | | 6113 Aircraft expense |

6114 Tools and other work equipment expense
 6121 Land & building expense
 6122 Furniture & artworks expense
 6123 Office equipment expense
 6124 General purpose computers expense
 6210 Central office switching expenses
 6211 Non-digital expense
 6212 Digital electronic expense
 —Circuit
 —Packet
 6213 Optical expense
 —Circuit
 —Packet
 6220 Operator systems expense
 6231 Radio systems expense
 6232 Circuit equipment expense
 —Electronic
 —Optical
 6311 Station apparatus expense
 6341 Large private branch exchange expense
 6351 Public telephone terminal equipment expense
 6362 Other terminal equipment expense
 6411 Poles expense
 6421 Aerial cable expense
 —Nonmetallic cable
 —Metallic cable
 6422 Underground cable expense
 —Nonmetallic cable
 —Metallic cable
 6423 Buried cable expense
 —Nonmetallic cable
 —Metallic cable
 6426 Intrabuilding network cable expense
 —Nonmetallic cable
 —Metallic cable
 6431 Aerial wire expense
 6441 Conduit systems expense
 6510 Property held for future telecommunications use expense
 6512 Provisioning expense
 6531 Power expense
 6532 Network administration expense
 6533 Testing expense
 6534 Plant operations administration expense
 6535 Engineering expense
 6540 Access expense
 6551 Interconnection expense
 —UNE expense
 —Resale expense
 —Reciprocal Compensation expense
 —Other interconnection expense
 6554 USF support expense
 6560 Depreciation & amortization expenses
 6610 Marketing
 6620 Customer services
 6720 General and administrative
 7100 Other operating income & expenses
 7200 Operating taxes
 7210 Operating investment tax credits net

7220 Operating federal income taxes
 7230 Operating state and local income taxes
 7240 Operating other taxes
 7250 Provision for deferred operating income taxes—net
 7300 Nonoperating income & expense
 7400 Nonoperating taxes
 7500 Interest and related items
 7600 Extraordinary items—net
 7910 Income effect of jurisdictional ratemaking differences—net
 7990 Nonregulated net income
 Account Total—178

Attachment B

Part 32 Class B Accounts (Proposed)

1120 Cash and equivalents
 1170 Receivables
 1171 Allowance for doubtful accounts
 1220 Inventories
 —Materials and supplies
 —Property held for sale or lease
 1280 Prepayments
 1350 Other current assets
 1406 Nonregulated investments
 —Permanent investment
 —Receivable/payable
 —Current net income or loss
 1410 Other noncurrent assets
 1437 Deferred tax regulatory asset
 1438 Other deferred charges
 1500 Other jurisdictional assets—net
 2001 Telecommunications plant in service
 2002 Property held for future telecommunications use
 2003 Telecommunications plant under construction
 2005 Telecommunications plant adjustment
 2006 Nonoperating plant
 2007 Goodwill
 2110 Land and support assets
 2210 Central Office—Switching
 2220 Operator systems
 2230 Central office—Transmission
 2310 Information origination/termination
 2410 Cable and wire facilities
 2680 Amortizable tangible assets
 2690 Intangibles
 3100 Accumulated depreciation
 3200 Accumulated depreciation—Held for future telecommunications use
 3300 Accumulated depreciation—nonoperating
 3410 Accumulated amortization—capital leases
 4000 Current accounts and notes payable
 4070 Income taxes—accrued
 4080 Other taxes—accrued
 4100 Net current deferred operating income taxes
 4110 Net current deferred operating income taxes
 4130 Other current liabilities

4200 Long term funded debt
 4300 Other long-term liabilities and deferred credits
 4320 Unamortized operating investment tax credits—net
 4330 Unamortized nonoperating investment tax credits—net
 4340 Net noncurrent deferred operating income taxes
 4341 Net deferred tax liability adjustments
 4350 Net noncurrent deferred nonoperating income taxes
 4361 Deferred tax regulatory liability
 4370 Other jurisdictional liabilities and deferred credits—net
 4510 Capital stock
 4520 Additional paid-in-capital
 4530 Treasury stock
 4540 Other capital
 4550 Retained earnings
 5000 Basic local service revenue
 5080 Network access revenue
 5081 End user revenue
 5082 Switched access revenue
 5083 Special access revenue
 5086 Interconnection revenue
 5090 USF support revenue
 5105 Long distance message revenue
 5200 Miscellaneous revenue
 5280 Nonregulated operating revenue
 5300 Uncollectible revenue
 6110 Network support expense
 6120 General support expenses
 6210 Central office switching expense
 6220 Operator system expense
 6230 Central office transmission expenses
 6310 Information origination/termination expense
 6410 Cable and wire facilities expenses
 6510 Other property, plant and equipment expenses
 6530 Network operations expenses
 6540 Access expense
 6551 Interconnection expense
 6554 USF support expense
 6560 Depreciation and amortization expenses
 6610 Marketing
 6620 Services
 6720 General and administrative
 7100 Other operating income and expense
 7200 Operating taxes
 7300 Nonoperating taxes
 7500 Interest and related items
 7600 Extraordinary items
 7910 Income effect of jurisdictional ratemaking deferrals—net
 7990 Nonregulated net income
 Account Totals—89

[FR Doc. 01-15832 Filed 6-25-01; 8:45 am]

BILLING CODE 6712-01-P