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Contents

Federal Register

Vol. 80, No. 122

Thursday, June 25, 2015

Separate Parts In This Issue

Reader Aids
Consult the Reader Aids section at the end of this issue for phone numbers, online resources, finding aids, and notice of recently enacted public laws.

To subscribe to the Federal Register Table of Contents LISTSERV electronic mailing list, go to http://listserv.access.gpo.gov and select Online mailing list archives, FEDREGTOC-L, Join or leave the list (or change settings); then follow the instructions.

CFR PARTS AFFECTED IN THIS ISSUE

A cumulative list of the parts affected this month can be found in the Reader Aids section at the end of this issue.

3 CFR

Executive Order:

11155 (amended by 13697) 36691
13697 36691

7 CFR

944 36465
980 36465
999 36465

10 CFR

72 36467

14 CFR

25 (2 documents) 36469, 36470
39 36471
71 36472

Proposed Rules:

39 36493
71 (2 documents) 36495, 36496

19 CFR

351 36473

32 CFR

57 36654

36 CFR

1 36474
2 36474
3 36474
4 36474
5 36474
6 36474
7 36474
11 36474
12 36474
13 36474

39 CFR

Proposed Rules:

3050 36498

40 CFR

52 (3 documents) 36477, 36481, 36483

Proposed Rules:

52 36498

49 CFR

553 36487

Rules and Regulations

Federal Register
Vol. 80, No. 122
Thursday, June 25, 2015

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

7 CFR Parts 944, 980, and 999

[Doc. No. AMS–FV–14–0093; FV15–944/980/999–1 FIR]

Fruit, Vegetable, and Specialty Crops—Import Regulations; Changes to Reporting Requirements To Add Electronic Form Filing Option

AGENCY: Agricultural Marketing Service, USDA.

ACTION: Affirmation of interim rule as final rule.

SUMMARY: The Department of Agriculture (USDA) is adopting, as a final rule, without change, an interim rule that changed the reporting requirements for commodities exempt from import regulations under section 608(e) (hereinafter referred to as ''8e'') of the Agricultural Marketing Agreement Act of 1937 by adding an option to electronically file an ''Importer's Exempt Commodity Form'' (FV–6 form). These changes were needed to bring the import regulations into conformance with the current practice of filing FV–6 forms electronically using the Marketing Order Online System (MOLS), an internet-based application that was implemented in 2008. The interim rule also changed the import regulations for dates and raisins by moving the FV–6 form-filing procedures for these two commodities to the safeguard procedure regulations for specialty crops and by making other administrative updates. These changes to the import regulations were also required to support the International Trade Data System (ITDS), a key White House economic initiative that will automate the filing of import and export information by the trade. All government agencies that are participating in the ITDS initiative, including AMS, are required by U.S. Customs and Border Protection (hereinafter referred to as ''CBP'') to make updates to import and export regulations to provide for the electronic entry of shipment data.

DATES: Effective June 29, 2015.

FOR FURTHER INFORMATION CONTACT: Richard Lower, Senior Compliance and Enforcement Specialist, or Vincent Fusaro, Compliance and Enforcement Branch Chief, Marketing Order and Agreement Division, Fruit and Vegetable Program, AMS, USDA; Telephone: (202) 720–2491, Fax: (202) 720–8938, or Email: *Richard.Lower@ams.usda.gov* or *VincentJ.Fusaro@ams.usda.gov.*

Small businesses may request information on complying with this regulation by contacting Jeffrey Smutny, Marketing Order and Agreement Division, Fruit and Vegetable Program, AMS, USDA, 1400 Independence Avenue SW., STOP 0237, Washington, DC 20250–0237; Telephone: (202) 720–2491, Fax: (202) 720–8938, or Email: *Jeffrey.Smutny@ams.usda.gov.*

SUPPLEMENTARY INFORMATION: This rule is issued under section 8e of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601–674), hereinafter referred to as the ''Act.'' Section 8e provides that whenever certain commodities are regulated under Federal marketing orders, imports of those commodities into the United States are prohibited unless they meet the same or comparable grade, size, quality, and/or maturity requirements as those in effect for the domestically produced commodities. The Act also authorizes USDA to perform inspections on those imported commodities and certify whether these requirements have been met.

Parts 944, 980, and 999 of title 7 of the Code of Federal Regulations (CFR) specify which imported commodities may be exempt from grade, size, quality, and/or maturity requirements when imported for specific purposes, such as processing, donation to charitable organizations, or livestock feed. These parts further specify the form importers must use to report to USDA and CBP imports of commodities exempt from 8e regulations.

In an interim rule published in the **Federal Register** on March 25, 2015, and effective on March 30, 2015 (80 FR 15673, Doc. No. AMS–FV–14–0093, FV15–944/980/999–1 IR), §§ 944.350, 980.501, and 999.500 of the import regulations were changed to allow for the electronic filing of an ''Importer's Exempt Commodity Form'' (FV–6 form). Changes were also made to these three import safeguard sections to reflect that the definition of an importer includes a customs broker, when that broker is acting as an importer's representative, and to clarify that both an importer and a receiver must certify an FV–6 form. Additionally, changes were made in these three sections to update AMS contact information. The interim rule also changed §§ 999.1 and 999.300, the date and raisin import regulations, respectively, by moving the procedures for filing FV–6 forms for dates or raisins that are exempt from 8e regulations from those sections to the specialty crops safeguard procedures section (§ 999.500). Finally, the interim rule also made minor administrative updates and corrections to §§ 999.1 and 999.300, such as updating AMS division names and correcting typographical errors.

The Department of Agriculture (USDA) is issuing this final rule in conformance with Executive Orders 12866, 13563, and 13175.

This final rule has been reviewed under Executive Order 12988, Civil Justice Reform, and is not intended to have retroactive effect.

There are no administrative procedures that must be exhausted prior to any judicial challenge to the provisions of import regulations issued under section 8e of the Act.

Final Regulatory Flexibility Analysis

Pursuant to requirements set forth in the Regulatory Flexibility Act (RFA) (5 U.S.C. 601–612), the Agricultural Marketing Service (AMS) has considered the economic impact of this action on small entities. Accordingly, AMS has prepared this final regulatory flexibility analysis.

The purpose of the RFA is to fit regulatory actions to the scale of businesses subject to such actions in order that small businesses will not be unduly or disproportionately burdened. Marketing orders issued pursuant to the Act, and the rules issued thereunder, are unique in that they are brought about through group action of essentially small entities acting on their own behalf. Import regulations issued under the Act are based on those established under Federal marketing orders.

Small agricultural service firms, which include importers and receivers of commodities exempt from import regulations, are defined by the Small Business Administration (SBA) as those having annual receipts of less than $7,000,000 (13 CFR 121.201). USDA estimates that there are approximately 220 importers and receivers of commodities that are exempt from 8e requirements. Although USDA does not have access to data about the business sizes of these importers and receivers, it is likely that the majority may be classified as small entities.

This action continues in effect an interim rule that added to the import regulations the existing option of electronically reporting on shipments of imported fruits, vegetables, and specialty crops that are exempt from 8e regulations. Importers and receivers of exempt commodities have been filing FV–6 forms electronically for several years, since the implementation of MOLS in 2008. There are an estimated 100 importers and 92 receivers of commodities exempt from 8e requirements who report exempt shipment information electronically using MOLS. During the two-year period 2013–2014, USDA information shows that 637,818,253 pounds of exempt commodities were electronically reported on 12,832 FV–6 forms. The table below provides a breakdown of this information by commodity:

COMMODITIES REPORTED ELECTRONICALLY AS EXEMPT FROM IMPORT REGULATIONS—2013–2014

Commodity	Pounds	Electronic FV–6 forms
Avocados	757,939	33
Dates	1,029,855	37
Grapefruit	511,965	14
Kiwifruit	360	1
Olives	79,858	3
Onions	17,959,787	418
Oranges	46,441,261	1,138
Potatoes	570,971,367	11,172
Tomatoes	65,861	16
Total	637,818,253	12,832

In comparison, USDA received only 365 paper FV–6 forms from importers and receivers for all exempted commodities in 2013–2014. As mentioned earlier, the majority of FV–6 forms are filed electronically.

This change to the import regulations did not revise the procedures currently used by importers and receivers to report shipments that are exempt from 8e regulations. Most importers and receivers were already filing FV–6 forms electronically using MOLS and will continue to do so. In the future, importers and receivers will report these exempt shipments electronically through CBP's ACE system or MOAD's CEMS system, which is currently under development and will eventually replace MOLS. This change imposed no additional cost or burden on importers and receivers of any size.

The current process of electronically filing FV–6 forms streamlines business operations, both for filers of the forms as well as for USDA, which uses the electronic form data to monitor compliance with 8e regulations. Changing the regulations to include the current standard industry practice of filing FV–6 forms electronically also met CBP's requirement to ensure that the regulations of those government agencies participating in the ITDS project provide for an electronic data collection. The electronic filing option for FV–6 forms has existed for many years, and this change aligned the regulations with that longstanding industry practice.

In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35), the information collection requirements for the FV–6 form and imported commodities exempt from 8e regulations were previously approved by the Office of Management and Budget (OMB) and assigned OMB No. 0581–0167 (Specific Commodities Imported into the United States Exempt From Import Regulations), effective August 19, 2014. Administrative modifications to the FV–6 form and the shift of exemption authority for dates and raisins from §§ 999.1 and 999.300, respectively, to § 999.500, as necessitated by the interim rulemaking action, have been submitted to OMB for approval. Because importers and receivers of dates and raisins exempt from import regulations will continue to file FV–6 forms, the burden hours associated with OMB No. 0581–0167 remain unchanged at 17,734 hours. Should additional changes become necessary, they would be submitted to OMB for approval.

This rule will not impose any additional reporting or recordkeeping requirements on either small or large importers or receivers of commodities exempt from 8e regulations. As with all import regulations, reports and forms are periodically reviewed to reduce information requirements and duplication by industry and public sector agencies.

AMS is committed to complying with the E-Government Act, to promote the use of the internet and other information technologies to provide increased opportunities for citizen access to Government information and services, and for other purposes.

In addition, USDA has not identified any relevant Federal rules that duplicate, overlap or conflict with this final rule.

Further, importers and receivers of commodities exempt from 8e regulations have been using MOLS for more than six years to electronically complete and certify FV–6 forms. The import trade is also fully aware of the ITDS initiative, which is designed to eliminate paper-based manual processes and replace those processes with electronic entry methods such as the one used to electronically file FV–6 forms.

Comments on the interim rule were required to be received on or before May 26, 2015. No comments were received. Therefore, for the reasons given in the interim rule, we are adopting the interim rule as a final rule, without change.

To view the interim rule, go to: *http://www.regulations.gov/#!documentDetail;D=AMS-FV-14-0093-0001.*

This action also affirms information contained in the interim rule concerning

Executive Orders 12866, 12988, 13175, and 13563; the Paperwork Reduction Act (44 U.S.C. Chapter 35); and the E-Gov Act (44 U.S.C. 101).

After consideration of all relevant material presented, it is found that finalizing the interim rule, without change, as published in the **Federal Register** (80 FR 15673, March 25, 2015) will tend to effectuate the declared policy of the Act.

List of Subjects

7 CFR Part 944

Avocados, Food grades and standards, Grapefruit, Grapes, Imports, Kiwifruit, Limes, Olives, Oranges.

7 CFR Part 980

Food grades and standards, Imports, Marketing agreements, Onions, Potatoes, Tomatoes.

7 CFR Part 999

Dates, Filberts, Food grades and standards, Imports, Nuts, Prunes, Raisins, Reporting and recordkeeping requirements, Walnuts.

Accordingly, the interim rule that amended 7 CFR parts 944, 980, and 999 that was published at 80 FR 15673 on March 25, 2015, is adopted as a final rule, without change.

Dated: June 18, 2015.

Rex A. Barnes,

Associate Administrator, Agricultural Marketing Service.

[FR Doc. 2015–15386 Filed 6–24–15; 8:45 am]

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NUCLEAR REGULATORY COMMISSION

10 CFR Part 72

[NRC–2014–0261]

RIN 3150–AJ50

List of Approved Spent Fuel Storage Casks: NAC International, Inc., MAGNASTOR® System; Certificate of Compliance No. 1031, Amendment No. 5

AGENCY: Nuclear Regulatory Commission.

ACTION: Direct final rule; confirmation of effective date.

SUMMARY: The U.S. Nuclear Regulatory Commission (NRC) is confirming the effective date of June 29, 2015, for the direct final rule that was published in the **Federal Register** on April 15, 2015. This direct final rule amended the NRC's spent fuel storage regulations by revising the NAC International, Inc., MAGNASTOR® System listing within the ''List of approved spent fuel storage casks'' to include Amendment No. 5 to Certificate of Compliance (CoC) No. 1031. Amendment No. 5 makes numerous changes to the Technical Specifications (TSs) including adding a new damaged fuel assembly, revising the maximum or minimum enrichments for three fuel assembly designs, adding four-zone preferential loading for pressurized-water reactor fuel assemblies and increasing the maximum dose rates in limiting condition for operation (LCO) 3.3.1, and other editorial changes to Appendices A and B of the TSs.

DATES: *Effective Date:* The effective date of June 29, 2015, for the direct final rule published April 15, 2015 (80 FR 20149), is confirmed.

ADDRESSES: Please refer to Docket ID NRC–2014–0261 when contacting the NRC about the availability of information for this action. You may obtain publicly-available information related to this action by any of the following methods:

- *Federal Rulemaking Web site:* Go to *http://www.regulations.gov* and search for Docket ID NRC–2014–0261. Address questions about NRC dockets to Carol Gallagher; telephone: 301–415–3463; email: *Carol.Gallagher@nrc.gov.* For technical questions, contact the individual listed in the **FOR FURTHER INFORMATION CONTACT** section of this document.
- *NRC's Agencywide Documents Access and Management System (ADAMS):* You may obtain publicly-available documents online in the ADAMS Public Documents collection at *http://www.nrc.gov/reading-rm/adams.html.* To begin the search, select ''ADAMS Public Documents'' and then select ''*Begin Web-based ADAMS Search.*'' For problems with ADAMS, please contact the NRC's Public Document Room (PDR) reference staff at 1–800–397–4209, 301–415–4737, or by email to *pdr.resource@nrc.gov.* The ADAMS accession number for each document referenced (if it is available in ADAMS) is provided the first time that it is mentioned in the **SUPPLEMENTARY INFORMATION** section.
- *NRC's PDR:* You may examine and purchase copies of public documents at the NRC's PDR, Room O–1F21, One White Flint North, 11555 Rockville Pike, Rockville, Maryland 20852.

FOR FURTHER INFORMATION CONTACT: Solomon Sahle, Office of Nuclear Material Safety and Safeguards, U.S. Nuclear Regulatory Commission, Washington, DC 20555–0001; telephone: 301–415–3781; email: *Solomon.Sahle@nrc.gov.*

SUPPLEMENTARY INFORMATION:

I. Discussion

On April 15, 2015 (80 FR 20149), the NRC published a direct final rule amending its regulations in § 72.214 of Title 10 of the *Code of Federal Regulations* (10 CFR) by revising the NAC International, Inc., MAGNASTOR® System listing within the ''List of approved spent fuel storage casks'' to include Amendment No. 5 to CoC No. 1031. Amendment No. 5 makes numerous changes to the TSs including adding a new damaged fuel assembly, revising the maximum or minimum enrichments for three fuel assembly designs, adding four-zone preferential loading for pressurized-water reactor fuel assemblies and increasing the maximum dose rates in LCO 3.3.1, and other editorial changes to Appendices A and B of the TSs.

II. Public Comments on the Companion Proposed Rule

In the direct final rule, the NRC stated that if no significant adverse comments were received, the direct final rule would become effective on June 29, 2015. The NRC received two identical public comments from private citizens on the companion proposed rule (80 FR 20171). Electronic copies of these comments can be obtained from the Federal rulemaking Web site, *http://www.regulations.gov,* by searching for Docket ID NRC–2014–0261. The comments also are available in ADAMS under Accession No. ML15147A691. For the reasons discussed in more detail in Section III, ''Public Comment Analysis,'' of this document, none of the comments received are considered significant adverse comments.

III. Public Comment Analysis

The NRC received two identical comments from private citizens on the proposed rule. As explained in the April 15, 2015, direct final rule (80 FR 20149), the NRC would withdraw the direct final rule only if it received a ''significant adverse comment.'' This is a comment where the commenter explains why the rule would be inappropriate, including challenges to the rule's underlying premise or approach, or would be ineffective or unacceptable without a change. A comment is adverse and significant if:

(1) The comment opposes the rule and provides a reason sufficient to require a substantive response in a notice-and-comment process. For example, a substantive response is required when:

(a) The comment causes the NRC staff to reevaluate (or reconsider) its position or conduct additional analysis;

(b) The comment raises an issue serious enough to warrant a substantive response to clarify or complete the record; or

(c) The comment raises a relevant issue that was not previously addressed or considered by the NRC staff.

(2) The comment proposes a change or an addition to the rule, and it is apparent that the rule would be ineffective or unacceptable without incorporation of the change or addition.

(3) The comment causes the NRC staff to make a change (other than editorial) to the rule, CoC, or TSs.

The NRC determined that none of the comments submitted on this direct final rule met any of these criteria. The comments either were already addressed in the NRC staff's safety evaluation report (SER) (ADAMS Accession No. ML14216A310), were beyond the scope of this rulemaking, or failed to provide a reason sufficient to require a substantive response in a notice-and-comment rulemaking. The NRC has not made any changes to the direct final rule as a result of the public comments. However, the NRC is taking this opportunity to respond to the individual comments to clarify information about the CoC rulemaking process.

For rulemakings amending or revising a CoC, the scope of the rulemaking is limited to the specific changes requested by the applicant in the request for the amendment or amendment revision. Therefore, comments about the system, or spent fuel storage in general that are not applicable to the changes requested by the applicant are outside the scope of this rulemaking. Comments about details of the particular system that is the subject of the rulemaking, but that are not being addressed by the specific changes requested, have already been resolved in prior rulemakings. Persons who have questions or concerns about prior rulemakings and the resulting final rules may consider the NRC's process for petitions for rulemaking under 10 CFR 2.802, ''Petition for rulemaking.'' Additionally, safety concerns about any NRC-regulated activity may be reported to the NRC in accordance with the guidance posted on the NRC's public Web site at *http://www.nrc.gov/about-nrc/regulatory/allegations/safety-concern.html.* This Web site provides information on how to notify the NRC of emergency or non-emergency issues.

The NRC identified two overall issues raised in the two identical comments received, and the NRC's responses to these issues follow.

Issue 1: Increased Dose Rate Around the Storage Cask

The commenter stated that it is unacceptable and unnecessary to increase dry cask exposure. The commenter stated that the exposure should be decreasing instead of increasing by 26 percent. By referencing a Biological Effects of Ionizing Radiation (BEIR) report, the commenter stated that 120 mrem per hour gives whoever or whatever is around the dry cask for 1 year over 100 percent chance of cancer or leukemia. The commenter also stated that it is impossible to have 450 mrem per hour on top of the dry cask without a similar dose surrounding it; and that such dose does not meet as low as is reasonably achievable requirements and impacts not just people, but animals, too. The commenter suggested counting all casks together in determining dose, rather than just using a single cask, as indicated in Revision 1 of NUREG–1536, ''Standard Review Plan for Dry Cask Storage Systems'' (ADAMS Accession No. ML101040620). The commenter noted that variations in cask emissions always appear to add up to the required dose at the fence line.

NRC Response

These comments are not within the scope of this specific rulemaking. This rulemaking is limited to the addition of Amendment No. 5 to CoC No. 1031 for the MAGNASTOR® System. This rulemaking does not propose any change in the standards for approval of a CoC or to the guidance documents (such as NUREG–1536) that are used to guide review of the CoC applications. The regulations in 10 CFR part 72 for approval of a CoC require the applicant to demonstrate that storage of spent fuel will not result in an annual dose beyond the established regulatory limits for an individual located beyond the site boundary. (See 10 CFR 72.104). Therefore, even though the changes included in Amendment No. 5 increase the dose rate on the surface of the canister, the amendment was found to be in compliance with 10 CFR part 72 because, as documented in Section 5.0 of the NRC staff's SER (ADAMS Accession No. ML14216A310), the certificate holder demonstrated that the potential dose at the site boundary would remain below regulatory limits.

Moreover, storage casks that will be loaded or stored under Amendment No. 5 to the MAGNASTOR® System are only authorized for use under a general license to power reactor licensees. These licensees are subject to a number of other regulatory requirements that limit exposure from the spent fuel in the casks through regulations that directly limit access to the casks and limit dose to workers or members of the public located on site at a nuclear power plant. (See 10 CFR parts 20 and 73). Therefore, any general licensee that uses this cask system is subject to additional regulatory requirements that ensure dose rates to individuals on site remain within regulatory limits. Those additional regulatory requirements that apply to the general licensee are not, however, part of this rulemaking, but are beyond its scope.

Issue 2: Bollards and Earthquake Protection

The commenter stated that replacing real earthquake-proof engineering with bollards is not acceptable, as they might puncture holes in the dry casks. The commenter suggested developing other ways to earthquake-proof already filled casks such as anchors, dampers, or other means. The commenter also suggested making all new casks earthquake-proof, for the maximum earthquake anywhere.

NRC Response

The safety issue regarding the use of bollards was addressed by the NRC staff in its SER, and the commenter does not raise any additional information that would alter the staff's determination that Amendment No. 5 to the MAGNASTOR® System, when used within the requirements of the proposed CoC, will safely store spent fuel. Amendment No. 5 includes a specific TS to address this issue, TS 4.3.1(i) (ADAMS Accession No. ML14216A257), which requires a general licensee using the system under this amendment to evaluate the impact of the bollards on the storage cask using that site's design-basis earthquake. The TS requires the licensee's analysis to demonstrate that any damage to the storage cask from the bollards when analyzed using the site's specific design-basis earthquake, is bounded by the applicant's analysis of a non-mechanistic tipover event contained in the final safety analysis report. (See Section 3 of the NRC staff's SER (ADAMS Accession No. ML14216A310)).

As to the general comments raising concerns with the regulatory requirements and process in 10 CFR part 72 for evaluating seismic issues in the CoC application, those comments are beyond the scope of this rulemaking which is limited to the addition of Amendment No. 5 to CoC No. 1031 for the MAGNASTOR® System. Persons who have questions or concerns about prior rulemakings and the resulting final

rules may consider the NRC's process for petitions for rulemaking under 10 CFR 2.802.

Therefore, the NRC staff has concluded that the comments received on the companion proposed rule for Amendment No. 5 to CoC No. 1031 for the MAGNASTOR® System are not significant adverse comments as defined in NUREG/BR–0053, Revision 6, ''United States Nuclear Regulatory Commission Regulations Handbook'' (ADAMS Accession No. ML052720461). Therefore, this rule will become effective as scheduled.

Dated at Rockville, Maryland, this 22nd day of June, 2015.

For the Nuclear Regulatory Commission.

Cindy Bladey,

Chief, Rules, Announcements, and Directives Branch, Division of Administrative Services, Office of Administration.

[FR Doc. 2015–15607 Filed 6–24–15; 8:45 am]

BILLING CODE 7590–01–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 25

[Docket No. FAA–2015–0758; Special Conditions No. 25–586–SC]

Special Conditions: L–3 Communications Integrated Systems, Boeing Model 747–8 Series Airplanes; Therapeutic Oxygen for Medical Use

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final special conditions.

SUMMARY: These special conditions are issued for the Boeing Model 747–8 series airplanes. These airplanes, as modified by L–3 Communications Integrated Systems (L–3 Communications), will have a novel or unusual design feature when compared to the state of technology envisioned in the airworthiness standards for transport category airplanes. This design feature is therapeutic oxygen for medical use installed in an executive-interior airplane. The applicable airworthiness regulations do not contain adequate or appropriate safety standards for this design feature. These special conditions contain the additional safety standards that the Administrator considers necessary to establish a level of safety equivalent to that established by the existing airworthiness standards.

DATES: Effective June 25, 2015.

FOR FURTHER INFORMATION CONTACT: Robert Hettman, FAA, Propulsion and Mechanical Systems, ANM–112, Transport Airplane Directorate, Aircraft Certification Service, 1601 Lind Avenue SW., Renton, Washington, 98057–3356; telephone 425–227–2683; facsimile 425–227–1320.

SUPPLEMENTARY INFORMATION:

Background

On May 10, 2011, L–3 Communications applied for a supplemental type certificate (STC) for therapeutic oxygen for medical use in the Boeing Model 747–8 series airplanes equipped with executive interiors. The Boeing Model 747–8 series airplane, which is a derivative of the Boeing Model 747–400 airplane currently approved under Type Certificate No. A20WE, is a four-engine jet transport airplane that will have a maximum takeoff weight of 970,000 lbs. The Model 747–8 airplane will have 153 seats approved for taxi, takeoff, and landing (19 crewmembers and 134 passengers).

Section 25.1445 includes standards for oxygen distribution systems when oxygen is supplied to flightcrew and passengers. If a common source of supply is used, § 25.1445(a)(2) requires a means to separately reserve the minimum supply required by the flightcrew. This requirement was included in § 25.1445 when the regulations were codified, and was originally added to Civil Air Regulations 4b.831 at Amendment 4b–13, effective September 21, 1949.

It is apparent that the regulation is intended to protect the flightcrew by ensuring that an adequate supply of oxygen is available to complete a descent and landing following a loss of cabin pressure. When the regulation was written, the only passenger oxygen system designs were supplemental oxygen systems intended to protect passengers from hypoxia in the event of a decompression. Existing passenger oxygen systems did not include design features that would allow the flightcrew to control oxygen to passengers during flight. There are no similar requirements when oxygen is supplied from the same source to passengers for use during a decompression and for discretionary/first-aid use any time during the flight. In the proposed design, the passenger and therapeutic oxygen systems use the same source of oxygen. The flightcrew oxygen emergency system uses a dedicated source of oxygen independent from the passenger oxygen system. An oxygen duration chart and operation procedures will be incorporated into the ''Flight Crew Operating Manual'' and ''Flight Manual Supplement,'' as part of the STC, to provide information to the flightcrew to determine when to cease operation of the therapeutic system as a means by which to reserve the minimum supply of supplemental passenger oxygen.

Type Certification Basis

Under the provisions of § 21.101, L–3 Communications must show that the Boeing Model 747–8 series airplanes, as changed, continue to meet the applicable provisions of the regulations listed in Type Certificate No. A20WE, or the applicable regulations in effect on the date of application for the change, except for earlier amendments as agreed upon by the FAA.

If the Administrator finds that the applicable airworthiness regulations (*i.e.,* Title 14, Code of Federal Regulations (14 CFR) part 25) do not contain adequate or appropriate safety standards for the Boeing Model 747–8 series airplanes because of a novel or unusual design feature, special conditions are prescribed under the provisions of § 21.16.

Special conditions are initially applicable to the model for which they are issued. Should the applicant apply for a supplemental type certificate to modify any other model included on the same type certificate to incorporate the same or similar novel or unusual design feature, these special conditions would also apply to the other model under § 21.101.

In addition to the applicable airworthiness regulations and special conditions, the Boeing Model 747–8 series airplanes must comply with the fuel vent and exhaust emission requirements of 14 CFR part 34; and the noise certification requirements of 14 CFR part 36.

The FAA issues special conditions, as defined in 14 CFR 11.19, in accordance with § 11.38, and they become part of the type certification basis under § 21.101.

Novel or Unusual Design Features

The L–3 Communications modifications to the Boeing Model 747–8 series airplanes will incorporate the following novel or unusual design feature:

L–3 Communications is seeking certification of an interior modification to Boeing Model 747–8 series airplanes to include executive and medical patient transport. As a part of the executive interior installation, the airplane will be outfitted with a therapeutic oxygen system. The therapeutic oxygen system shares the same supply of oxygen with the existing passenger oxygen system and consists of multiple constant flow oxygen outlets located throughout the cabin. The

flightcrew can turn the therapeutic oxygen system on and off from the flight deck to allow use at any point during the flight, and to preserve a sufficient remaining oxygen reserve, in the event therapeutic oxygen is used for medical purposes, to accommodate the passengers in the event of an emergency oxygen situation.

The gaseous passenger oxygen system will be modified to accommodate additional supply cylinders and several therapeutic oxygen outlets located throughout the cabin. Each therapeutic outlet will provide a constant flow of oxygen at either 2 or 4 liters per minute. The flightcrew will be able to control the flow of therapeutic oxygen at any time during flight. Therapeutic oxygen systems previously have been certified, and were generally considered an extension of the passenger oxygen system for the purpose of defining the applicable regulations. As a result, the applicable regulations included those that applied to oxygen systems in general, or supplemental oxygen systems.

Discussion

No specific regulations address the design and installation of oxygen systems used specifically for therapeutic applications. Existing requirements, such as §§ 25.1309, 25.1441(b) and (c), 25.1451, and 24.1453, in the Boeing Model 747–8 series airplanes certification basis applicable to this STC project, provide some design standards appropriate for oxygen system installations. However, additional design standards for systems supplementing the existing oxygen system are needed to complement the existing applicable requirements. The addition of equipment involved in this installation, and the unsafe conditions that can exist when the oxygen content of an enclosed area becomes too high because of system leaks, malfunction, or damage from external sources, make it necessary to ensure that adequate safety standards are applied to the design and installation of the oxygen system in Boeing Model 747–8 series airplanes. These potential hazards also necessitate development and application of appropriate additional design and installation standards.

These special conditions contain the additional safety standards that the Administrator considers necessary to establish a level of safety equivalent to that established by the existing airworthiness standards.

Discussion of Comments

Notice of proposed special conditions No. 25–15–05–SC for the L–3 Communications modifications to the Boeing Model 747–8 series airplanes was published in the **Federal Register** on April 30, 2015 (80 FR 24225). No comments were received, and the special conditions are adopted as proposed.

Applicability

As discussed above, these special conditions are applicable to Boeing Model 747–8 series airplanes. Should L–3 Communications apply at a later date for a supplemental type certificate to modify any other model included on Type Certificate No. A20WE to incorporate the same novel or unusual design feature, these special conditions would apply to that model as well.

Under standard practice, the effective date of final special conditions would be 30 days after the date of publication in the **Federal Register**; however, as the certification date for the L–3 Communications modifications to Boeing Model 747–8 series airplanes is imminent, the FAA finds that good cause exists to make these special conditions effective upon publication.

Conclusion

This action affects only certain novel or unusual design features on one model series of airplanes. It is not a rule of general applicability, and affects only the applicant who applied to the FAA for approval of these features on the airplane.

List of Subjects in 14 CFR Part 25

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

The authority citation for these special conditions is as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

The Special Conditions

Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are issued as part of the type certification basis for Boeing Model 747–8 series airplanes as modified by L–3 Communications Integrated Systems.

The distribution system for the therapeutic-oxygen system must be designed and installed as follows:

When oxygen is supplied to passengers for both supplemental and therapeutic purposes, the distribution system must be designed for either—

1. A source of supplemental supply for protection from hypoxia following a loss of cabin pressure, and a separate source for therapeutic purposes, or

2. A common source of supply, with means to separately reserve the minimum supply required by the passengers for supplemental use following a loss of cabin pressure.

Issued in Renton, Washington, on June 17, 2015.

Jeffrey E. Duven,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015–15546 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 25

[Docket No. FAA–2015–0426; Special Conditions No. 25–576–SC]

Special Conditions: Bombardier Aerospace Incorporated, Models BD–500–1A10 and BD–500–1A11 Series Airplanes; Electronic Flight-Control System (EFCS): Pitch-and Roll-Limiting Functions

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final special conditions.

SUMMARY: These special conditions are issued for the Bombardier Aerospace Model BD–500–1A10 and BD–500–1A11 series airplanes. These airplanes will have a novel or unusual design feature associated with a fly-by-wire EFCS that limits pitch- and roll-limiting functions to prevent the airplane from attaining certain pitch attitudes and roll angles. This system generates the actual surface commands that provide for stability augmentation and flight control for all three airplane axes (longitudinal, lateral, and directional). The applicable airworthiness regulations do not contain adequate or appropriate safety standards for this design feature. These special conditions contain the additional safety standards that the Administrator considers necessary to establish a level of safety equivalent to that established by the existing airworthiness standards.

DATES: Effective July 27, 2015.

FOR FURTHER INFORMATION CONTACT: Joe Jacobsen, FAA, Standardization Branch, ANM–111 Transport Airplane Directorate, Aircraft Certification Service, 1601 Lind Avenue SW., Renton, Washington 98057–3356; telephone 425–227–2011; facsimile 425–227–1149.

SUPPLEMENTARY INFORMATION:

Background

On December 10, 2009, Bombardier Aerospace applied for a type certificate for their new Model BD–500–1A10 and

BD–500–1A11 series airplanes (hereafter collectively referred to as ''CSeries''). Bombardier later applied for, and was granted, an extension of time for the type certificate, which changed the effective application date to December 31, 2011. The CSeries airplanes are swept-wing monoplanes with an aluminum alloy fuselage, sized for 5-abreast seating. Passenger capacity is 110 for the Model BD–500–1A10 and 125 for the Model BD–500–1A11. The airplanes are powered by two underwing Pratt and Whitney PW1524G ultra-high bypass, geared, turbofan engines. Maximum takeoff weight is 131,000 pounds for the Model BD–500–1A10 and 144,000 pounds for the Model BD–500–1A11. The CSeries airplanes will have a fly-by-wire EFCS.

Type Certification Basis

Under the provisions of Title 14, Code of Federal Regulations (14 CFR) 21.17, Bombardier Aerospace must show that the CSeries airplane meets the applicable provisions of part 25, as amended by Amendments 25–1 through 25–129.

If the Administrator finds that the applicable airworthiness regulations (*i.e.,* 14 CFR part 25) do not contain adequate or appropriate safety standards for the Bombardier CSeries airplanes because of a novel or unusual design feature, special conditions are prescribed under the provisions of § 21.16.

Special conditions are initially applicable to the model for which they are issued. Should the type certificate for that model be amended later to include any other model that incorporates the same or similar novel or unusual design feature, these special conditions would also apply to the other model under § 21.101.

In addition to the applicable airworthiness regulations and special conditions, the Bombardier CSeries airplane must comply with the fuel-vent and exhaust-emission requirements of 14 CFR part 34, and the noise-certification requirements of 14 CFR part 36. The FAA must issue a finding of regulatory adequacy under § 611 of Public Law 92–574, the ''Noise Control Act of 1972.''

The FAA issues special conditions, as defined in 14 CFR 11.19, in accordance with § 11.38, and they become part of the type-certification basis under § 21.17(a)(2).

Novel or Unusual Design Features

The Bombardier CSeries airplane will incorporate the following novel or unusual design feature: Fly-by-wire EFCS that will limit pitch and roll functions to prevent the airplane from attaining certain pitch attitudes and roll angles greater than plus or minus 65 degrees, and positive spiral stability introduced for roll angles greater than 30 degrees at speeds below V_{MO}/M_{MO}. This system generates the actual surface commands that provide for stability augmentation and flight control for all three airplane axes (longitudinal, lateral, and directional).

Discussion

Part 25 does not specifically relate to flight characteristics associated with fixed attitude limits. Bombardier proposes to implement on the CSeries airplanes pitch and roll attitude-limiting functions via the EFCS normal mode. This will prevent the airplane from attaining certain pitch attitudes and roll angles greater than plus or minus 65 degrees. In addition, positive spiral stability, introduced for roll angles greater than 30 degrees at speeds below V_{MO}/M_{MO}, and spiral stability characteristics, must not require excessive pilot strength to achieve bank angles up to the bank-angle limit.

These special conditions contain the additional safety standards that the Administrator considers necessary to establish a level of safety equivalent to that established by the existing airworthiness standards.

Discussion of Comments

Notice of proposed special conditions no. 25–15–02–SC for the Bombardier Model BD–500–1A10 and BD–500–1A11 series airplanes was published in the **Federal Register** on February 27, 2015 (80 FR 10632). No substantive comments were received, and the special conditions are adopted as proposed.

Applicability

As discussed above, these special conditions are applicable to the Bombardier CSeries airplane. Should Bombardier Aerospace apply later for a change to the type certificate to include another model incorporating the same or similar novel or unusual design feature, these special conditions would apply to that model as well.

Conclusion

This action affects only certain novel or unusual design features on Bombardier CSeries airplanes. It is not a rule of general applicability.

List of Subjects in 14 CFR Part 25

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

The authority citation for these special conditions is as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

The Special Conditions

Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are issued as part of the type-certification basis for the Bombardier CSeries airplanes.

In addition to § 25.143, the following requirements apply to the EFCS pitch- and roll-limiting functions:

1. The pitch-limiting function must not impede normal maneuvering for pitch angles up to the maximum required for normal maneuvering, including a normal, all-engines-operating takeoff, plus a suitable margin to allow for satisfactory speed control.

2. The pitch- and roll-limiting functions must not restrict or prevent attaining pitch attitudes necessary for emergency maneuvering, or roll angles up to 65 degrees. Spiral stability, which is introduced above 30 degrees roll angle, must not require excessive pilot strength to achieve these roll angles. Other protections, which further limit the roll capability under certain extreme angle-of-attack, attitude, or high-speed conditions, are acceptable, as long as they allow at least 45 degrees of roll capability.

3. A lower limit of roll is acceptable beyond the overspeed warning if it is possible to recover the airplane to the normal flight envelope without undue difficulty or delay.

Issued in Renton, Washington, on June 17, 2015.

Jeffrey E. Duven,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015–15545 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2014–0426; Directorate Identifier 2013–NM–231–AD; Amendment 39–18186; AD 2015–12–11]

RIN 2120–AA64

Airworthiness Directives; The Boeing Company Airplanes

Correction

In rule document 2015–14703 beginning on page 34827 in the issue of Thursday, June 18, 2015 make the following correction:

1. On page 34827, in the second column, in the SUMMARY section, in

the third line, ''The Boeing Company Model and 777 airplanes'' should read ''The Boeing Company Model 767 and 777 airplanes.''

[FR Doc. C1–2015–14703 Filed 6–24–15; 8:45 am]

BILLING CODE 1505–01–D

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2014–0723; Airspace Docket No. 14–AGL–13]

Establishment of Class E Airspace; Highmore, SD

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action establishes Class E airspace at Highmore, SD. Controlled airspace is necessary to accommodate new Standard Instrument Approach Procedures (SIAPs) at Highmore Municipal Airport. The FAA is taking this action to enhance the safety and management of Instrument Flight Rules (IFR) operations for SIAPs at the airport. Additionally, a minor adjustment is made to the geographic coordinates for Highmore Municipal Airport.

DATES: Effective 0901 UTC, August 20, 2015. The Director of the Federal Register approves this incorporation by reference action under title 1, Code of Federal Regulations, part 51, subject to the annual revision of FAA Order 7400.9 and publication of conforming amendments.

ADDRESSES: FAA Order 7400.9Y, Airspace Designations and Reporting Points, and subsequent amendments can be viewed on line at *http://www.faa.gov/airtraffic/publications/*. The Order is also available for inspection at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to *http://www.archives.gov/federal_register/code_of_federal-regulations/ibr_locations.html.*

FAA Order 7400.9, Airspace Designations and Reporting Points, is published yearly and effective on September 15. For further information, you can contact the Airspace Policy and ATC Regulations Group, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 29591; telephone: 202–267–8783.

FOR FURTHER INFORMATION CONTACT: Rebecca Shelby, Central Service Center, Operations Support Group, Federal Aviation Administration, Southwest Region, 2601 Meacham Blvd., Fort Worth, TX 76137; telephone: 817–321–7740.

SUPPLEMENTARY INFORMATION:

Authority for This Rulemaking

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part, A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it amends Class E airspace at Highmore Municipal Airport, Highmore, SD.

History

On April 24, 2015, the FAA published in the **Federal Register** a notice of proposed rulemaking (NPRM) to establish Class E airspace extending upward from 700 feet above the surface at Highmore Municipal Airport, Highmore, SD, (80 FR 22947). Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in Paragraphs 6005, of FAA Order 7400.9Y, dated August 6, 2014, and effective September 15, 2014, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document will be published subsequently in the Order.

Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.9Y, airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014. FAA Order 7400.9Y is publicly available as listed in the **ADDRESSES** section of this final rule. FAA Order 7400.9Y lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

This action amends Title 14, Code of Federal Regulations (14 CFR), Part 71 by establishing Class E airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Highmore Municipal Airport, Highmore, SD, to accommodate new Standard Instrument Approach Procedures for IFR operations at the airport. Additionally, geographic coordinates for Highmore Municipal airport, are changed from (lat. 44°32′40″ N., long. 99°27′04″ W.) to (lat. 44°32′27″ N., long. 99°27′04″ W.). This minor adjustment reflects the current information in the FAA's aeronautical database.

Regulatory Notices and Analyses

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this regulation: (1) Is not a ''significant regulatory action'' under Executive Order 12866; (2) is not a ''significant rule'' under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that only affects air traffic procedures and air navigation, it is certified that this rule, when promulgated, does not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1E. ''Environmental Impacts: Policies and Procedures,'' paragraph 311a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air)

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(f), 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014, is amended as follows:

Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth

* * * * *

AGL SD E5 Highmore, SD [New]

Highmore Municipal Airport, SD
(Lat. 44°32′27″ N., long. 99°27′04″ W.)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Highmore Municipal Airport.

Issued in Fort Worth, TX, on June 12, 2015.

Walter Tweedy,

Acting Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2015–15527 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF COMMERCE

International Trade Administration

19 CFR Part 351

[Docket No.: 150522476–5476–01]

RIN 0625–AB03

Enforcement and Compliance; Changes to Room Number of APO/Dockets Unit and Web Address for Electronic Filing System and ACCESS Handbook

AGENCY: International Trade Administration, Department of Commerce.

ACTION: Final rule.

SUMMARY: The International Trade Administration's Enforcement and Compliance publishes this rule to change the room number of the Administrative Protective Order and Dockets Unit (APO/Dockets Unit). This rule also changes the web address of Enforcement and Compliance's electronic filing system, Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). Finally, this rule changes the web address for the location of the ACCESS Handbook on Electronic Filing. Consistent with this action, this rule makes appropriate conforming changes in the regulations.

DATES: Effective June 25, 2015.

FOR FURTHER INFORMATION CONTACT: Evangeline Keenan, Director, APO/Dockets Unit, Enforcement and Compliance, Telephone (202) 482–3354 or Laura Merchant, IT Manager, Enforcement and Compliance, Telephone (202) 482–0367.

SUPPLEMENTARY INFORMATION: On March 2, 2015, the APO/Dockets Unit changed its location from Room 1870 to Room 18022. This rule updates the regulations to reflect this room change. On October 1, 2013, the Import Administration was renamed Enforcement and Compliance. *See Import Administration; Change of Agency Name,* 78 FR 62417 (October 22, 2013). On November 20, 2014, Enforcement and Compliance published the final rule updating the name of the electronic filing system from ''IA ACCESS'' to ''ACCESS.'' *Enforcement and Compliance; Change of Electronic Filing System Name,* 79 FR 69046 (November 20, 2014). This rule updates the regulations to reflect the web address so that it conforms with the name change. Thus, ''*http://iaaccess.trade.gov*'' is changed to ''*https://access.trade.gov*''. In addition, the location of the ACCESS Handbook on Electronic Filing Procedures (ACCESS Handbook) has moved to the ACCESS Web site. Thus, references to the location of the ACCESS Handbook are changed from the web address ''*http://www.trade.gov/ia*'' to ''*https://access.trade.gov*''.

Rulemaking Requirements

1. This final rule has been determined to be not significant under Executive Order 12866.

2. Pursuant to 5 U.S.C. 553(b)(B), good cause exists to waive the provisions of the Administrative Procedure Act (5 U.S.C. 553) requiring advance notice and the opportunity for public comment. Notice and comment are not required for this rule because they are unnecessary. This rule involves a nonsubstantive change to the regulations to update the APO/Dockets room number and the electronic filing and ACCESS Handbook web addresses. This rule does not impact any substantive rights or obligations. The changes made by this rule need to be implemented without further delay to avoid the confusion caused by references to the previous room number that is no longer used by the APO/Dockets Unit and the changed web addresses. No other law requires that a notice of proposed rulemaking and an opportunity for public comment be given for this final rule. Accordingly, this rule is issued in final form. For the reasons listed above, pursuant to 5 U.S.C. 553(d)(3), the 30-day delay in effectiveness is also waived for good cause as this rule involves nonsubstantive changes to the regulations to update the APO/Dockets room number and two web addresses. This rule does not contain any provisions that require regulated entities to come into compliance and failure to implement it immediately could cause unnecessary confusion for the public.

3. Because a notice of proposed rulemaking and an opportunity for public comment are not required by the Administrative Procedure Act or any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601, *et seq.*) are not applicable. Accordingly, no final regulatory flexibility analysis is required and none has been prepared.

List of Subjects in 19 CFR Part 351

Administrative practice and procedure, Antidumping, Business and industry, Cheese, Confidential business information, Countervailing duties, Freedom of information, Investigations, Reporting and recordkeeping requirements.

For the reasons set out in the preamble, 19 CFR part 351 is amended as follows:

PART 351—ANTIDUMPING AND COUNTERVAILING DUTIES

■ 1. The authority citation for part 351 continues to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 1202 note; 19 U.S.C. 1303 note; 19 U.S.C. 1671 *et seq.;* and 19 U.S.C. 3538.

§ 351.103 [Amended]

■ 2. Amend § 351.103(b) and (c) by removing ''Room 1870'' and adding in its place ''Room 18022''.

■ 3. Amend § 351.303 by:

■ a. Removing ''Room 1870'' from paragraph (b)(1) and adding in its place ''Room 18022''.

■ b. Revising paragraphs (b)(2)(i) and (ii).

■ c. Removing ''*http://iaaccess.trade.gov*'' from paragraph (b)(3) and adding in its place ''*https://access.trade.gov*''.

The revisions read as follows:

§ 351.303 Filing, document identification, format, translation, service, and certification of documents.

* * * * *

(b) * * *

(2) *Filing of documents and databases*—(i) *Electronic filing.* A person must file all documents and databases electronically using ACCESS at *https://access.trade.gov.* A person making a filing must comply with the procedures set forth in the ACCESS Handbook on Electronic Filing Procedures, which is available on the

ACCESS Web site at *https://access.trade.gov.*

(ii) *Manual filing.* (A) Notwithstanding § 351.303(b)(2)(i), a person must manually file a data file that exceeds the file size limit specified in the ACCESS Handbook on Electronic Filing Procedures and as referenced in § 351.303(c)(3), and the data file must be accompanied by a cover sheet described in § 351.303(b)(3). A person may manually file a bulky document. If a person elects to manually file a bulky document, it must be accompanied by a cover sheet described in § 351.303(b)(3). The Department both provides specifications for large data files and defines bulky document standards in the ACCESS Handbook on Electronic Filing Procedures, which is available on the ACCESS Web site at *https://access.trade.gov.*

* * * * *

Dated: May 29, 2015.

Paul Piquado,

Assistant Secretary for Enforcement and Compliance.

[FR Doc. 2015–15544 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Parts 1, 2, 3, 4, 5, 6, 7, 11, 12, and 13

[NPS–WASO–18005; PX.XVPAD0520.00.1]

RIN 1024–AE25

Technical Edits

AGENCY: National Park Service, Interior.

ACTION: Final rule.

SUMMARY: The National Park Service is making technical corrections to its regulations. In response to Congress's enactment of Title 54 United States Code, the rule corrects the authority citations. The rule fixes typographical errors and incorrect citations and cross-references. The rule removes a firearms provision that was vacated by court order in 2009 and adds language consistent with federal law governing the possession of firearms in National Park units. The rule removes an outdated reference to a designated airstrip at Lake Mead National Recreation Area that has been closed since 1987.

DATES: This rule is effective June 25, 2015.

FOR FURTHER INFORMATION CONTACT: Russel J. Wilson, NPS Division of Jurisdiction, Regulations, and Special Park Uses, (202) 208–4206, *russ_wilson@nps.gov.*

SUPPLEMENTARY INFORMATION:

Background

Authority Citations

In December 2014, the President signed into law H.R. 1068, thereby enacting Title 54 of the United States Code, ''National Park Service and Related Programs,'' as positive law. As a result, some (but not all) previous laws codified under Title 16 were repealed and replaced with laws under Title 54. References to 16 U.S.C. that were affected by H.R. 1068 should be changed to the new sections of 54 U.S.C. For example, the last sentence of 16 U.S.C. 1 is now codified at 54 U.S.C. 100101. This rule changes the authority citations in parts 1–7 and 11–13 to reflect the enactment of Title 54 and the repeal of certain laws under Title 16 of the U.S. Code.

This rule also removes a number of unnecessary authority citations. The authority citation is only required to cite the authority that authorizes an agency to change the Code of Federal Regulations. Over the years, some of these citations have grown to include a number of other legal authorities that are implemented by, applied by, or otherwise relevant to the regulations, but that are not actual sources of regulatory authority. In order to streamline the regulations, these unnecessary citations will be removed. The removal of these citations is not intended to alter the meaning, effect, or interpretation of any statute, regulatory provision, or other legal authority.

Technical Corrections to Parts 2, 3, and 4

This rule corrects several misspellings of the word ''superintendent'' in §§ 2.51 and 2.52, and fixes two incorrect references to ''§ 13.10'' in 36 CFR 3.11(b). Section 13.10 does not exist; the references should be to § 3.10. The rule fixes an incorrect citation to the **Federal Register** in paragraph (b) of § 4.10. The citation to 37 FR 2887 is changed to 3 CFR, 1971–1975 Comp., p. 666.

Possession of Firearms in National Park System Units

In 2008, the NPS promulgated a regulation (73 FR 74966) regarding the possession and transportation of firearms in units of the National Park System. This regulation was codified at 36 CFR 2.4(h) and went into effect on January 9, 2009. On March 19, 2009, the United States District Court for the District of Columbia issued a preliminary injunction preventing the implementation and enforcement of the regulation, and later issued a court order permanently vacating the regulation.

In May 2009, Congress enacted a law that prevents the Secretary of the Interior from promulgating or enforcing ''any regulation that prohibits an individual from possessing a firearm, including an assembled or functional firearm, in any [National Park] System unit if—(1) the individual is not otherwise prohibited by law from possessing the firearm; and (2) the possession of the firearm is in compliance with the law of the State in which the System unit is located.'' 54 U.S.C. 104906. This law became effective on February 22, 2010.

This rule would remove the regulation at 36 CFR 2.4(h) that has been vacated since 2009 and would add language to Section 2.4 that is consistent with the 2010 statute. Removing the vacated regulation without adding language consistent with the 2010 statute would result in NPS regulations that are misleading and inconsistent with current federal statutory law.

Cottonwood Cove Airstrip at Lake Mead NRA

In 1967, the NPS promulgated a regulation (32 FR 15715) designating Cottonwood Cove airstrip as a location authorized for landing aircraft within Lake Mead National Recreation Area. In 1987, the NPS decided to close the Cottonwood Cove landing strip because the relatively low use of the airstrip did not justify the high costs of maintaining it. The NPS determined that its limited resources were better allocated toward more critical projects, including the costs of maintaining the recreation area's busier airstrips. The Federal Aviation Administration deactivated the Cottonwood Cove airstrip in 1987. Since that time the NPS has notified the public in the recreation area's compendium that the airstrip has been closed. This rule removes the designation of the Cottonwood Cove airstrip from 36 CFR 7.48(a) to reflect the status of the airstrip as closed, and to avoid any confusion for the public about whether the airstrip is open.

Compliance With Other Laws, Executive Orders, and Department Policy

Regulatory Planning and Review (Executive Orders 12866 and 13563)

Executive Order 12866 provides that the Office of Information and Regulatory Affairs (OIRA) in the Office of Management and Budget will review all significant rules. OIRA has determined that this rule is not significant.

Executive Order 13563 reaffirms the principles of Executive Order 12866 while calling for improvements in the nation's regulatory system to promote predictability, to reduce uncertainty, and to use the best, most innovative, and least burdensome tools for achieving regulatory ends. The Executive Order directs agencies to consider regulatory approaches that reduce burdens and maintain flexibility and freedom of choice for the public where these approaches are relevant, feasible, and consistent with regulatory objectives. Executive Order 13563 emphasizes further that agencies must base regulations on the best available science and the rulemaking process must allow for public participation and an open exchange of ideas. We have developed this rule in a manner consistent with these requirements.

Small Business Regulatory Enforcement Fairness Act (SBREFA)

This rule is not a major rule under 5 U.S.C. 804(2), the SBREFA. This rule:

(a) Does not have an annual effect on the economy of $100 million or more;

(b) Will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions;

(c) Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises.

Administrative Procedure Act (Notice of Proposed Rulemaking)

We recognize that under 5 U.S.C. 553(b) and (c) notice of proposed rules ordinarily must be published in the **Federal Register** and the agency must give interested parties an opportunity to submit their views and comments. We have determined under 5 U.S.C. 553(b) and 318 DM HB 5.3, however, that notice and public comment for this rule are not required for the following reasons:

(1) Notice and public comment are not required to correct the authority citations in parts 1–7 and 11–13. This portion of the rule is interpretative. In addition, we find good cause to treat notice and comment as unnecessary for these are ministerial technical changes that have no impact on the public use, resources, or values of the National Park System.

(2) Notice and public comment are not required to fix the misspellings and incorrect cross-references and citations in parts 2, 3, and 4. We find good cause to treat notice and comment as unnecessary for these ministerial technical changes that have no impact on the public use, resources, or values of the National Park System.

(3) Notice and public comment are not required to remove 36 CFR 2.4(h) and add language consistent with the current governing federal statute. This portion of the rule is interpretative. In addition, we find good cause to treat notice and comment as unnecessary because these changes are not discretionary in nature but implement a court order vacating the provision and a federal statute that already applies in NPS units. Without including this language from the statute, the public would not be informed of the actual scope of the regulatory provisions.

(4) Notice and public comment are not required to remove the designation of the Cottonwood Cove airstrip from 36 CFR 7.48(a). We find good cause to treat notice and comment as unnecessary. As discussed above, the Cottonwood Cove airstrip in Lake Mead National Recreation Area has been closed since 1987 and is unusable in its current condition. The current reference in 36 CFR 7.48 is potentially confusing for the public, and its removal will simply reflect longstanding reality. Such a correction will not benefit from public comment, and further delaying it is contrary to the public interest.

We also recognize that rules ordinarily do not become effective until at least 30 days after their publication in the **Federal Register**. We have determined, however, that this rule shall be effective immediately upon publication. Portions of the rule, as discussed above, are interpretative and not subject to the delayed effective date requirement. Nor are the changes to § 2.4, which recognize exemptions and relieve restrictions on firearm possession. Finally, we find that good cause exists for all portions of the rule to be effective immediately upon publication, for the same reasons stated in the above discussion on notice and comment.

Unfunded Mandates Reform Act (UMRA)

This rule does not impose an unfunded mandate on State, local, or tribal governments or the private sector of more than $100 million per year. The rule does not have a significant or unique effect on State, local or tribal governments or the private sector. This rule clarifies NPS procedures and does not impose requirements on other agencies or governments. A statement containing the information required by the UMRA (2 U.S.C. 1531 *et seq.*) is not required.

Takings (Executive Order 12630)

This rule does not effect a taking of private property or otherwise have takings implications under Executive Order 12630. A takings implication assessment is not required.

Federalism (Executive Order 13132)

Under the criteria in section 1 of Executive Order 13132, the rule does not have sufficient federalism implications to warrant the preparation of a Federalism summary impact statement. A Federalism summary impact statement is not required.

Civil Justice Reform (Executive Order 12988)

This rule complies with the requirements of Executive Order 12988. This rule:

(a) Meets the criteria of section 3(a) requiring agencies to review all regulations to eliminate errors and ambiguity and write them to minimize litigation; and

(b) Meets the criteria of section 3(b)(2) requiring agencies to write all regulations in clear language and contain clear legal standards.

Consultation With Indian Tribes (Executive Order 13175 and Department Policy)

The Department of the Interior strives to strengthen its government-to-government relationship with Indian tribes through a commitment to consultation with Indian tribes and recognition of their right to self-governance and tribal sovereignty. We have evaluated this rule under the Department's consultation policy and under the criteria in Executive Order 13175 and have determined it has no substantial direct effects on federally recognized Indian tribes and consultation under the Department's tribal consultation policy is not required.

Paperwork Reduction Act (PRA) (44 U.S.C. 3501 et seq.)

This rule does not contain new collections of information that require approval by the Office of Management and Budget under the PRA. The rule does not impose new recordkeeping or reporting requirements on State, tribal, or local governments; individuals; businesses; or organizations. We may not conduct or sponsor and you are not required to respond to a collection of information unless it displays a currently valid OMB control number.

National Environmental Policy Act (NEPA)

This rule does not constitute a major Federal action significantly affecting the quality of the human environment. A detailed statement under the NEPA of 1969 is not required. We have determined the rule is categorically excluded under 43 CFR 46.210(i) because it is administrative, legal, and technical in nature. We also have determined the rule does not involve any of the extraordinary circumstances listed in 43 CFR 46.215 that would require further analysis under NEPA.

Effects on the Energy Supply (Executive Order 13211)

This rule is not a significant energy action under the definition in Executive Order 13211. A Statement of Energy Effects in not required.

Drafting Information: The primary author of this regulation was Jay Calhoun, Regulations Program Specialist, National Park Service, Washington, DC. Russel J. Wilson, Chief, Regulations, Jurisdiction, and Special Park Uses, National Park Service, Washington, DC, also contributed.

List of Subjects

36 CFR Part 1

National parks, Penalties, Reporting and recordkeeping requirements, Signs and symbols.

36 CFR Part 2

Environmental protection, National parks, Reporting and recordkeeping requirements.

36 CFR Part 3

Marine safety, National parks, Reporting and recordkeeping requirements.

36 CFR Part 4

National parks, Traffic regulations.

36 CFR Part 5

Alcohol and alcoholic beverages, Business and industry, Civil rights, Equal employment opportunity, National parks, Transportation.

36 CFR Part 6

National parks, Natural resources, Penalties, Reporting and recordkeeping requirements, Waste treatment and disposal.

36 CFR Part 7

District of Columbia, National parks, Reporting and recordkeeping requirements.

36 CFR Part 11

National parks, Signs and symbols.

36 CFR Part 12

Cemeteries, Military personnel, National parks, Reporting and recordkeeping requirements, Veterans.

36 CFR Part 13

Alaska, National parks, Reporting and recordkeeping requirements.

In consideration of the foregoing, the National Park Service amends 36 CFR parts 1, 2, 3, 4, 5, 6, 7, 11, 12, and 13 as follows:

PART 1—GENERAL PROVISIONS

■ 1. The authority citation for part 1 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 320102.

PART 2—RESOURCE PROTECTION, PUBLIC USE AND RECREATION

■ 2. The authority citation for part 2 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 320102.

■ 3. Amend § 2.4 as follows:

■ a. Remove paragraph (h).

■ b. Redesignate paragraphs (a) through (g) as paragraphs (b) through (h), respectively.

■ c. Add a new paragraph (a).

The addition reads as follows:

§ 2.4 Weapons, traps and nets.

(a) None of the provisions in this section or any regulation in this chapter may be enforced to prohibit an individual from possessing a firearm, including an assembled or functional firearm, in any National Park System unit if:

(1) The individual is not otherwise prohibited by law from possessing the firearm; and

(2) The possession of the firearm is in compliance with the law of the State in which the National Park System unit is located.

* * * * *

§ 2.51 [Amended]

■ 4. In § 2.51(e), (f), and (g), remove the word ''superintendant'' and add, in its place, the word ''superintendent''.

§ 2.52 [Amended]

■ 5. In § 2.52(d), (e), and (f), remove the word ''superintendant'' and add, in its place, the word ''superintendent''.

PART 3—BOATING AND WATER USE ACTIVITIES

■ 6. The authority citation for part 3 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 320102.

§ 3.11 [Amended]

■ 7. In § 3.11(b), remove the term ''§ 13.10'' and add, in its place, the term ''§ 3.10'' and remove the term ''§ 13.10(a)(2)'' and add, in its place, the term ''§ 3.10(a)(2)''.

PART 4—VEHICLES AND TRAFFIC SAFETY

■ 8. The authority citation for part 4 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 320102.

§ 4.10 [Amended]

■ 9. In § 4.10(b), remove the phrase ''E.O. 11644 (37 FR 2887)'' and add, in its place, the phrase ''Executive Order 11644 (3 CFR, 1971–1975 Comp., p. 666)''.

PART 5—COMMERCIAL AND PRIVATE OPERATIONS

■ 10. The authority citation for part 5 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 320102.

PART 6—SOLID WASTE DISPOSAL SITES IN UNITS OF THE NATIONAL PARK SYSTEM

■ 11. The authority citation for part 6 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 100903.

PART 7—SPECIAL REGULATIONS, AREAS OF THE NATIONAL PARK SYSTEM

■ 12. The authority citation for part 7 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 320102; Sec. 7.96 also issued under D.C. Code 10–137 and D.C. Code 50–2201.07.

§ 7.48 [Amended]

■ 13. In § 7.48, remove paragraphs (a)(4) and (5), and redesignate paragraph (a)(6) as paragraph (a)(4).

PART 11—ARROWHEAD AND PARKSCAPE SYMBOLS

■ 14. The authority citation for part 11 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751.

PART 12—NATIONAL CEMETERIES

■ 15. The authority citation for part 12 is revised to read as follows:

Authority: 54 U.S.C. 100101, 100751, 320102.

PART 13—NATIONAL PARK SYSTEM UNITS IN ALASKA

■ 16. The authority citation for part 13 is revised to read as follows:

Authority: 16 U.S.C. 3124; 54 U.S.C. 100101, 100751, 320102; Sec. 13.1204 also issued under Sec. 1035, Pub. L. 104–333, 110 Stat. 4240.

Dated: June 15, 2015.

Michael Bean,

Principal Deputy Assistant Secretary for Fish and Wildlife and Parks.

[FR Doc. 2015–15498 Filed 6–24–15; 8:45 am]

BILLING CODE 4310–EJ–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R05–OAR–2014–0385; FRL–9928–57–Region 5]

Approval and Promulgation of Air Quality Implementation Plans; Ohio; Ohio $PM_{2.5}$ NSR

AGENCY: Environmental Protection Agency (EPA)

ACTION: Direct final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving, under the Clean Air Act (CAA), revisions to Ohio's state implementation plan (SIP) as requested by the Ohio Environmental Protection Agency (OEPA) on June 19, 2014. The revisions to Ohio's SIP implement certain EPA regulations for particulate matter smaller than 2.5 micrometers ($PM_{2.5}$) by establishing definitions related to $PM_{2.5}$, defining $PM_{2.5}$ increment levels, and setting $PM_{2.5}$ class 1 variances. The revisions also incorporate changes made to definitions clarifying terminology consistent with Federal regulations, adding Federal land manager notification requirements, and incorporating minor organizational or typographical changes.

DATES: This direct final rule will be effective August 24, 2015, unless EPA receives adverse comments by July 27, 2015. If adverse comments are received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** informing the public that the rule will not take effect.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R05–OAR–2014–0385, by one of the following methods:

1. *www.regulations.gov:* Follow the on-line instructions for submitting comments.
2. *Email: damico.genevieve@epa.gov.*
3. *Fax:* (312) 385–5501.
4. *Mail:* Genevieve Damico, Chief, Air Permits Section, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.
5. *Hand Delivery:* Genevieve Damico, Chief, Air Permits Section, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

Instructions: Direct your comments to Docket ID No. EPA–R05–OAR–2014–0385. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at *www.regulations.gov,* including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through *www.regulations.gov* or email. The *www.regulations.gov* Web site is an ''anonymous access'' system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to EPA without going through *www.regulations.gov* your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD–ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the docket are listed in the *www.regulations.gov* index. Although listed in the index, some information is not publicly available, *e.g.,* CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in *www.regulations.gov* or in hard copy at the Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604. This facility is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding Federal holidays. We recommend that you telephone Charmagne Ackerman, Environmental Engineer, at (312) 886–0448 before visiting the Region 5 office.

FOR FURTHER INFORMATION CONTACT: Charmagne Ackerman, Environmental Engineer, Air Permits Section, Air Programs Branch (AR–18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886–0448, *Ackerman.charmagne@epa.gov.*

SUPPLEMENTARY INFORMATION: Throughout this document whenever ''we,'' ''us,'' or ''our'' is used, we mean EPA. This supplementary information section is arranged as follows:

I. Background

On June 19, 2014, OEPA submitted to EPA revisions to Ohio Administrative Code (OAC) chapter 3745–31. Revisions were made to the following rules: 3745–31–01 through 3745–31–04, OAC 3745–31–06 through 3745–31–23, 3745–31–25, 3745–31–26, 3745–31–29 and 3745–31–32. The changes made were to implement the $PM_{2.5}$ National Ambient Air Quality Standards (NAAQS), $PM_{2.5}$ New Source Review (NSR) program and regulations related to nitrogen oxides (NO_X) as a precursor to ozone; include definitions for ''$PM_{2.5}$,'' ''$PM_{2.5}$ direct emissions,'' ''$PM_{2.5}$ emissions,'' ''$PM_{2.5}$ precursor,'' ''emergency,'' ''emergency engine,'' ''permanent,'' ''publicly owned treatment works,'' ''quantifiable,'' ''semi-public disposal system,'' and ''surplus''; include Federal land manager notification requirements; clarification of nonattainment provisions; and minor clarification and organizational revisions. In a letter dated March 26, 2015, OEPA requested that we not take action on OAC 3745–31–01(QQQQ) for the definition of ''permanent''; OAC 3745–31–01(JJJJJ) for the definition of ''quantifiable''; OAC

3745–31–01(BBBBBB) for the definition of ''surplus''; OAC 3745–31–22(A)(3)(b) and OAC 3745–31–26(D) regarding $PM_{2.5}$ interpollutant offset ratios; OAC 3745–31–24(F)(1)(a) and OAC 3745–31–27(A)(1)(b) regarding the establishment of offset emission reductions.

II. What action is EPA taking?

EPA is partially approving the SIP revision submittal. EPA previously approved a portion of the submittal, 79 FR 64119 (October 28, 2014), and is approving the remainder of the submittal, with the exceptions detailed in Ohio's March 26, 2015, and April 17, 2015, letters, in this action. Ohio's SIP revisions comply with regulations EPA enacted to address the $PM_{2.5}$ NAAQS. These revisions implement the NSR and prevention of significant deterioration (PSD) program, as required by EPA's regulations. The revisions also implement minor clarification and organizational revisions not directly related to $PM_{2.5}$.

EPA is approving the following rules: portions of OAC 3745–31–01; OAC 3745–31–02; OAC 3745–31–04; OAC 3745–31–06; OAC 3745–31–07; OAC 3745–31–08; OAC 3745–31–09; OAC 3745–31–10; OAC 3745–31–11; OAC 3745–31–12; OAC 3745–31–14; OAC 3745–31–15; OAC 3745–31–17; OAC 3745–31–18; OAC 3745–31–19; OAC 3745–31–20; OAC 3745–31–21; OAC 3745–31–22, except for paragraph (A)(3)(b); OAC 3745–31–23, excluding the 1-hour NO_2 SIL; OAC 3745–31–24, except for paragraph (F); OAC 3745–31–25; OAC 3745–31–26, except for paragraph (D); OAC 3745–31–27, except for paragraph (A)(1)(b); OAC 3745–31–29; and OAC 3745–31–32.

A. Nonattainment NSR Related Actions

On April 25, 2007, EPA published the ''Clean Air Fine Particle Implementation Rule'' (72 FR 20586) as a final rule in the **Federal Register**. This 2007 action provides rules and guidance for the CAA requirements for SIPs to implement the 1997 fine particle NAAQS. As part of this rulemaking, EPA promulgated 40 CFR part 51, subpart Z ''Provisions for Implementation of $PM_{2.5}$ National Ambient Air Quality Standards''. 40 CFR part 51, subpart Z outlines the requirements that a state SIP must meet to implement and comply with the $PM_{2.5}$ NAAQS. The final rule became effective on May 29, 2007.

On May 16, 2008, EPA published the ''Implementation of the New Source Review (NSR) Program for Particulate Matter Less than 2.5 Micrometers ($PM_{2.5}$)'' (73 FR 28321) as a final rule in the **Federal Register**. These 2008 regulations establish the $PM_{2.5}$ NSR program. The $PM_{2.5}$ NSR program includes provisions establishing the $PM_{2.5}$ major source threshold, significant emissions rate, and applicability of NSR to $PM_{2.5}$ precursors. This final rule became effective on July 15, 2008.

OEPA's revision to 3745–31–19 updates the table for Class I variances. The update includes adding an arithmetic mean of 4 micrograms per cubic meter ($\mu g/m^3$) and a twenty-four-hour maximum of 9 $\mu g/m^3$ for $PM_{2.5}$. The revision also updates the twenty-four-hour maximum for PM_{10} from 20 $\mu g/m^3$ to 30 $\mu g/m^3$. These revisions are consistent with 40 CFR 52.21(p)(5).

On December 31, 2002, EPA published final rule changes to the PSD and NSR programs (67 FR 80186) (2002 NSR Reform Rules), and on November 7, 2003, EPA published a notice of final action on the reconsideration of the December 31, 2002, final rule changes (68 FR 63021). After the 2002 NSR Reform Rules were finalized and effective (March 3, 2003), various petitioners challenged various aspects of the rules, along with portions of EPA's 1980 PSD and NNSR Rules (45 FR 5276, August 7, 1980). On June 24, 2005, the United States Circuit Court of Appeals for the DC Circuit Court issued a decision on the challenges to the 2002 NSR Reform Rules. See *New York* v. *United States,* 413 F.3d 3 (D.C. Cir. 2005). In summary, the DC Circuit Court vacated portions of the 2002 NSR Reform Rules pertaining to ''clean units'' and ''pollution control projects'' (PCPs), remanded a portion of the ''reasonable possibility'' provisions (40 CFR 52.21(r)(6) and 40 CFR 51.166(r)(6)), and either upheld or did not comment on the other provisions included as part of the 2002 NSR Reform Rules. On June 13, 2007 (72 FR 32526), EPA took final action to revise the 2002 NSR Reform Rules to remove from Federal law all provisions pertaining to clean units and the PCP exemption that were vacated by the DC Circuit Court.

Additionally, in *New York* v. *United States,* the DC Circuit remanded EPA's ''reasonable possibility'' provision, which identifies for sources and reviewing authorities the circumstances under which a major stationary source undergoing a modification that does not trigger major NSR must keep records. On December 21, 2007, EPA addressed the Court's remand, and took final action to establish that a ''reasonable possibility'' applies where source emissions equal or exceed 50 percent of the CAA NSR significance levels for any pollutant (72 FR 72607). See 40 CFR 52.21(r)(b).

OEPA's revision to 3745–31–22 consists of the inclusion of $PM_{2.5}$ interprecursor offsetting into paragraph (A)(3)(b), the removal of paragraphs (A)(3)(e) and (A)(3)(f), and the addition paragraph (A)(5) relating to reasonable further progress. The March 26, 2015, clarification letter submitted by OEPA withdraws paragraph (A)(3)(b) from the submittal. The removal of paragraphs (A)(3)(e) and (f) are consistent with the 2002 NSR Reform Rules.

OEPA's revision to 3745–31–23 updates the table of significance levels in paragraph (A) of this rule by adding $PM_{2.5}$ values of 0.3 $\mu g/m^3$ as the annual significance level and 1.2 $\mu g/m^3$ as the significance level with a 24-hour averaging time. $PM_{2.5}$ has also been added to list of pollutants for which an air quality impact must be determined in paragraph (C)(1) of this rule. OEPA has also updated the table to remove total suspended particulate and its significance values. The value for NO_X with a one-hour averaging time was also added as 10 $\mu g/m^3$. OEPA sent a clarification letter on March 26, 2015, which excludes the one-hour NO_X significance level from inclusion into the SIP. The changes made to this rule are consistent with 40 CFR 51.165(b)(2).

OEPA's revision to 3745–31–24 include changes to paragraph (B), baseline for determining credit for emission offsets, and paragraph (F),operating hours and stationary source shut down. OEPA's March 26, 2015 and April 17, 2015, clarification letters withdraw the revisions from 3745–31–24(F) from inclusion from the SIP. The changes made to 3745–31–24(B) are consistent with the language in 40 CFR 56.165(a)(3).

OEPA's revision to 3745–31–25, location of offsetting emissions for nonattainment areas, incorporates the conditions listed in 40 CFR part 51, appendix S, section IV.D. OEPA's revision to 3745–31–26 adds offset ratio requirement for nonattainment areas. The revisions are consistent with language in 40 CFR part 51, appendix S. OEPA's March 26, 2015, letter withdraws 3745–31–26 (D) from the SIP submission.

OEPA's revision to 3745–31–27 made clarifications to the rule regarding administrative procedures for emission offsets. OEPA's March 26, 2015, and April 17, 2015, clarification letters withdraw paragraph (A)(1)(b) from the SIP submission. The remainder of the revisions to 3745–31–27 are minor and do not change the meaning of the existing language and are therefore approvable.

B. Definitions

OEPA has submitted the following definitions to be added to OAC 3745–31–01: ''emergency'' at 3745–31–01(MM); ''emergency engine'' at 3745–31–01(NN); ''publicly owned treatment works'' at 3745–31–01(IIIII); ''semi-public disposal system'' at 3745–31–01(TTTTT); and ''truck'' at 3745–31–01(GGGGGG). OEPA's March 26, 2015, letter provided additional clarification on the definitions for ''emergency'' and ''publicly owned treatment works,'' and withdrew the definitions ''permanent'' at 3745–31–01 (QQQQ), ''quantifiable'' at 3745–31–01(JJJJJ) and ''surplus'' at 3745–31–01(BBBBBB) from the SIP submission. OEPA's intent with including a definition of ''emergency'' in OAC Chapter 31 was to clearly define situations in which an emergency internal combustion engine could operate under the permit exemption and permit-by-rule found in OAC rule 3745–31–03. OEPA used examples consistent with those used in 40 CFR part 60, subpart IIII, the standards of performance for new stationary compression ignition internal combustion engines, 40 CFR part 60, subpart JJJJ, the standards of performance for new stationary spark ignition internal combustion engines, and 40 CFR part 63, subpart ZZZZ, the National Emission Standards for Hazardous Air Pollutants for Reciprocating Internal Combustion Engines. OEPA further explained that this definition for ''emergency'' found in OAC rule 3745–31–01 is only applicable to the permit exemption found in OAC paragraph 3745–31–03(A)(1)(nn) and the permit-by-rule found in OAC paragraph 3745–31–03(A)(4)(b). OEPA believes that the definition of ''emergency'' in Chapter 31 does not relate to, interfere with or revise the 40 CFR part 70 definition of ''emergency''. Given OEPA's clarification on the intended application of ''emergency'' and its distinction between Chapter 31 and 40 CFR part 70, EPA approves the definition of ''emergency'' into the SIP.

Regarding the definition for ''publicly owned treatment works,'' OEPA is planning to add a new exemption to OAC rule 3745–31–03 that references the term ''semi-public disposal system.'' Because rule 3745–31–01 was being revised ahead of the changes to the 3745–31–03 rule, OEPA decided to include the new exemption into 31–01 so that additional rulemaking would not be needed later. The new definition will be used only if and when the new exemption becomes effective.

The definitions for ''emergency engine,'' ''semi-public disposal system,'' and ''truck'' are all consistent with the definitions in Federal regulations.

C. Organizational and Typographical Changes

In addition to the substantive revisions made to the rules being approved, OEPA made organizational changes to lettering or numbering of paragraphs as well as corrections to typographical errors. EPA is also approving these revisions as they do not change the meaning of the existing language.

We are publishing this action without prior proposal because we view this as a noncontroversial amendment and anticipate no adverse comments. However, in the proposed rules section of this **Federal Register** publication, we are publishing a separate document that will serve as the proposal to approve the state plan if relevant adverse written comments are filed. This rule will be effective August 24, 2015 without further notice unless we receive relevant adverse written comments by July 27, 2015. If we receive such comments, we will withdraw this action before the effective date by publishing a subsequent document that will withdraw the final action. All public comments received will then be addressed in a subsequent final rule based on the proposed action. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment. If we do not receive any comments, this action will be effective August 24, 2015.

III. Incorporation by Reference

In this rule, EPA is finalizing regulatory text that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, EPA is finalizing the incorporation by reference of the Ohio Regulations described in the amendments to 40 CFR part 52 set forth below. EPA has made, and will continue to make, these documents generally available electronically through *www.regulations.gov* and/or in hard copy at the appropriate EPA office (see the **ADDRESSES** section of this preamble for more information).

IV. Statutory and Executive Order Reviews

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the CAA and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Orders 12866 (58 FR 51735, October 4, 1993) and 13563 (76 FR 3821, January 21, 2011);
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4);
- Does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the Clean Air Act; and
- Does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

In addition, the SIP is not approved to apply on any Indian reservation land or in any other area where EPA or an Indian tribe has demonstrated that a tribe has jurisdiction. In those areas of Indian country, the rule does not have tribal implications and will not impose

substantial direct costs on tribal governments or preempt tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

The Congressional Review Act, 5 U.S.C. 801 *et seq.,* as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this action and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a ''major rule'' as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the CAA, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by August 24, 2015. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this action for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. Parties with objections to this direct final rule are encouraged to file a comment in response to the parallel notice of proposed rulemaking for this action published in the proposed rules section of today's **Federal Register,** rather than file an immediate petition for judicial review of this direct final rule, so that EPA can withdraw this direct final rule and address the comment in the proposed rulemaking. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: May 19, 2015.

Susan Hedman,

Regional Administrator, Region 5.

40 CFR part 52 is amended as follows:

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

■ 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

■ 2. Section 52.1870 is amended by adding paragraph (c)(162) to read as follows:

§ 52.1870 Identification of plan.

* * * * *

(c) * * *

(162) On June 19, 2014, the Ohio Environmental Protection Agency submitted several $PM_{2.5}$ rules for approval into the Ohio State Implementation Plan (SIP). The changes to the SIP include revisions related to particulate matter smaller than 2.5 micrometers ($PM_{2.5}$) defining a significance level for $PM_{2.5}$ for nonattainment areas, baseline for determining credit for emission offsets, location of offsetting emissions in nonattainment areas, and offset requirements. The revisions also include establishing definitions for emergency, emergency engine, publicly owned treatment works, and semi-public disposal system and incorporating minor organizational or typographical changes.

(i) Incorporation by reference.

(A) Ohio Administrative Code Rule 3745–31–01, ''Definitions'', paragraphs (L) through (N), (Q), (U), (II), (MM) through (KKK), (OOO), (PPP), (RRR), (TTT) through (PPPP), (RRRR), (SSSS), (XXXX) through (IIIII), (KKKKK) through (MMMMM), (OOOOO) through (UUUUU), (WWWWW) through (AAAAAA), (CCCCCC) through (LLLLLL), effective May 29, 2014.

(B) Ohio Administrative Code Rule 3745–31–02, ''Applicability, requirements and obligations'', effective May 29, 2014.

(C) Ohio Administrative Code Rule 3745–31–04, ''Applications'', effective May 29, 2014.

(D) Ohio Administrative Code Rule 3745–31–06, ''Completeness determinations, processing requirements, public participation, public notice, and issuance'', effective May 29, 2014.

(E) Ohio Administrative Code Rule 3745–31–07, ''Termination, revocation, expiration, renewal, revision and transfer'', effective May 29, 2014.

(F) Ohio Administrative Code Rule 3745–31–08, ''Registration status permit-to-operate'', effective May 29, 2014.

(G) Ohio Administrative Code Rule 3745–31–09, ''Variances on operation'', effective May 29, 2014.

(H) Ohio Administrative Code Rule 3745–31–10, ''NSR projects at existing emission units at a major stationary source'', effective May 29, 2014.

(I) Ohio Administrative Code Rule 3745–31–11, ''Attainment provisions—ambient air increments, ceilings and classifications'', effective May 29, 2014.

(J) Ohio Administrative Code Rule 3745–31–12, ''Attainment provisions—data submission requirements'', effective May 29, 2014.

(K) Ohio Administrative Code Rule 3745–31–14, ''Attainment provisions—preapplication analysis'', effective May 29, 2014.

(L) Ohio Administrative Code Rule 3745–31–15, ''Attainment provisions—control technology review'', effective May 29, 2014.

(M) Ohio Administrative Code Rule 3745–31–17, ''Attainment provisions—additional impact analysis'', effective May 29, 2014.

(N) Ohio Administrative Code Rule 3745–31–18, ''Attainment provisions—air quality models'', effective May 29, 2014.

(O) Ohio Administrative Code Rule 3745–31–19, ''Attainment provisions—notice to the United States environmental protection agency'', effective May 29, 2014.

(P) Ohio Administrative Code Rule 3745–31–20, ''Attainment provisions—innovative control technology'', effective May 29, 2014.

(Q) Ohio Administrative Code Rule 3745–31–21, ''Nonattainment provisions—review of major stationary sources and major modifications—stationary source applicability and exemptions'', effective May 29, 2014.

(R) Ohio Administrative Code Rule 3745–31–22, ''Nonattainment provisions—conditions for approval'', except for paragraph (A)(3)(b), effective May 29, 2014.

(S) Ohio Administrative Code Rule 3745–31–23, ''Nonattainment provisions—stationary sources locating in designated clean or unclassifiable areas which would cause or contribute to a violation of a national ambient air quality standard'' with exclusion of the 1-hour NO_2 Significant Impact Level described in table in paragraph (A), effective May 29, 2014.

(T) Ohio Administrative Code Rule 3745–31–24, ''Nonattainment provisions—baseline for determining credit for emission and air quality offsets'', except for paragraph (F), effective May 29, 2014.

(U) Ohio Administrative Code Rule 3745–31–25, ''Nonattainment provisions—location of offsetting emissions'', effective May 29, 2014.

(V) Ohio Administrative Code Rule 3745–31–26, ''Nonattainment provisions—offset ratio requirements'', except for paragraph (D), effective May 29, 2014.

(W) Ohio Administrative Code Rule 3745–31–27, ''Nonattainment provisions—administrative procedures for emission offsets'', except for paragraph (A)(1)(b), effective May 29, 2014.

(X) Ohio Administrative Code Rule 3745–31–29, ''General permit-to-install and general PTIO'', effective May 29, 2014.

(Y) Ohio Administrative Code Rule 3745–31–32, ''Plantwide applicability limit (PAL)'', effective May 29, 2014.

(Z) May 19, 2014, ''Director's Final Findings and Orders'', signed by Craig W. Butler, Director, Ohio Environmental Protection Agency.

[FR Doc. 2015–15554 Filed 6–24–15; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R03–OAR–2015–0166; FRL–9929–39–Region 3]

Approval and Promulgation of Air Quality Implementation Plans; Pennsylvania; Adoption of Control Technique Guidelines for Offset Lithographic Printing and Letterpress Printing; Flexible Package Printing; and Adhesives, Sealants, Primers, and Solvents

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving a State Implementation Plan (SIP) revision submitted by the Commonwealth of Pennsylvania. The revisions pertain to control of volatile organic compound (VOC) emissions from offset lithographic printing and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents. These revisions also meet the requirement to adopt Reasonably Available Control Technology (RACT) for sources covered by EPA's Control Technique Guideline (CTG) recommendations for the following categories: Offset lithographic printing and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents. EPA is approving these revisions in accordance with the requirements of the Clean Air Act (CAA).

DATES: This final rule is effective on July 27, 2015.

ADDRESSES: EPA has established a docket for this action under Docket ID Number EPA–R03–OAR–2015–0166. All documents in the docket are listed in the *www.regulations.gov* Web site. Although listed in the electronic docket, some information is not publicly available, *i.e.,* confidential business information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically through *www.regulations.gov* or in hard copy for public inspection during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the Pennsylvania Department of Environmental Protection, Bureau of Air Quality Control, P.O. Box 8468, 400 Market Street, Harrisburg, Pennsylvania 17105.

FOR FURTHER INFORMATION CONTACT: Ellen Schmitt, (215) 814–5787, or by email at *schmitt.ellen@epa.gov.*

SUPPLEMENTARY INFORMATION:

I. Background

On August 27, 2014, the Commonwealth of Pennsylvania through the Pennsylvania Department of Environmental Protection (PADEP) submitted a SIP revision to EPA in order to add regulations to the Pennsylvania SIP which essentially adopt EPA CTGs for offset lithographic and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents. Through this SIP submittal, PADEP asserts that the Commonwealth meets the requirement to adopt RACT for sources covered by EPA's CTG recommendations for the above mentioned categories.

Section 172(c)(1) of the CAA provides that SIPs for nonattainment areas must include reasonably available control measures (RACM), including RACT, for sources of emissions. EPA defines RACT as ''the lowest emission limitation that a particular source is capable of meeting by the application of control technology that is reasonably available considering technological and economic feasibility.'' 44 FR 53761 (September 17, 1979).

CTGs are documents issued by EPA that provide state and local air pollution control authorities information that should assist them in determining RACT for VOC emissions from various sources. The recommendations in the CTG are based upon available data and information and may not apply to a particular situation based upon the circumstances. States can adopt regulations to implement the recommendations contained within the CTG, or they can adopt alternative approaches. Regardless of whether a state chooses to implement the recommendations contained within the CTGs through state rules, or to issue state rules that adopt different approaches for RACT for VOCs, states must submit their RACT rules to EPA for review and approval as part of the SIP process.

II. Summary of SIP Revision

The Commonwealth of Pennsylvania submitted a SIP revision to EPA on August 27, 2014 in order to add and amend regulations in the Pennsylvania SIP related to EPA CTGs for offset lithographic and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents. This SIP submittal includes revisions to the following regulations: 25 Pa Code 121.1, 129.51 and 129.67 (relating to definitions; general; and graphic arts systems), as well as 25 Pa Code 129.77 and 130.703 (relating to control of emissions from the use or application of adhesives, sealants, primers, and solvents; and exemptions and exceptions). This SIP submittal also includes the addition of regulations 25 Pa Code 129.67a and 129.67b (relating to control of VOC emissions from flexible packaging printing presses and control of VOC emissions from offset lithographic printing presses and letterpress printing presses).

On April 13, 2015 (80 FR 19591), EPA published a notice of proposed rulemaking (NPR) for the Commonwealth of Pennsylvania, proposing approval of revisions pertaining to control of VOC emissions from offset lithographic printing and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents.

EPA's review of the new and revised regulations submitted by PADEP indicates that the submitted revisions meet the requirements to adopt RACT for sources located in Pennsylvania covered by EPA's CTG recommendations for control of VOC emissions for the following categories: Offset lithographic printing and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents. More detailed information on these provisions as well as a detailed summary of EPA's review and rationale for proposing to approve

this SIP revision can be found in the NPR and the Technical Support Document (TSD) for this action which is available on line at *www.regulations.gov,* Docket number EPA–R03–OAR–2015–0166. EPA received no comments on the NPR.

III. Final Action

EPA is taking final action approving the Commonwealth of Pennsylvania SIP revision submitted on August 27, 2014, which consists of amendments to meet the requirement to adopt RACT for sources covered by EPA's CTG standards for the following categories: Offset lithographic printing and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents. EPA is taking this final action because the SIP revision meets CAA requirements for SIPs in sections 110, 172 and 182.

IV. Incorporation by Reference

In this rule, the EPA is finalizing regulatory text that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, the EPA is finalizing the incorporation by reference of the PADEP rules regarding control of VOC emissions from offset lithographic printing, letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents as described in section III of this final action. The EPA has made, and will continue to make, these documents generally available electronically through *www.regulations.gov* and/or in hard copy at the appropriate EPA office (see the **ADDRESSES** section of this preamble for more information).

V. Statutory and Executive Order Reviews

A. General Requirements

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the CAA and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a ''significant regulatory action'' subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
- does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4);
- does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the CAA; and
- does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

In addition, this rule does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is not approved to apply in Indian country located in the state, and EPA notes that it will not impose substantial direct costs on tribal governments or preempt tribal law.

B. Submission to Congress and the Comptroller General

The Congressional Review Act, 5 U.S.C. 801 *et seq.,* as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this action and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a ''major rule'' as defined by 5 U.S.C. 804(2).

C. Petitions for Judicial Review

Under section 307(b)(1) of the CAA, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by August 24, 2015. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this action for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action to approve revisions to the Pennsylvania SIP pertaining to control of VOC emissions from offset lithographic printing and letterpress printing, flexible package printing, and adhesives, sealants, primers, and solvents may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Incorporation by reference, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

Dated: June 10, 2015.

William C. Early,

Acting, Regional Administrator, Region III.

40 CFR part 52 is amended as follows:

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

■ 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

Subpart NN—Pennsylvania

■ 2. In § 52.2020, the table in paragraph (c)(1) is amended by:
■ a. Revising entries for Title 25, Sections 121.1, 129.51, and 129.67.
■ b. Adding entries for Title 25, Sections 129.67a and 129.67b in numerical order.
■ c. Revising entries for Title 25, Sections 129.77 and 130.703.

The revisions and additions read as follows:

§ 52.2020 Identification of plan.

* * * * *

(c) * * *

(1) * * *

State citation	Title/subject	State effective date	EPA approval date	Additional explanation/ § 52.2063 citation
Title 25— Environmental Protection Article III—Air Resources				
* *	*	*	*	* *
Section 121.1	Definitions	6/28/2014	6/25/2015, [Insert **Federal Register** citation].	Adds and amends definitions.
* *	*	*	*	* *
129.51	General	6/28/2014	6/25/2015, [Insert **Federal Register** citation].	Amends section 129.51.
* *	*	*	*	* *
129.67	Graphic arts systems	6/28/2014	6/25/2015, [Insert **Federal Register** citation].	Amends section 129.67.
129.67a	Control of VOC emissions from flexible package printing presses.	6/28/2014	6/25/2015, [Insert **Federal Register** citation].	Adds section 129.67a.
129.67b	Control of VOC emissions from offset lithographic printing presses and letterpress printing presses.	6/28/2014	6/25/2015, [Insert **Federal Register** citation].	Adds section 129.67b.
* *	*	*	*	* *
129.77	Control of emissions from the use or application of adhesives, sealants, primers and solvents.	6/28/2014	6/25/2015, [Insert **Federal Register** citation].	Amends section 129.77.
* *	*	*	*	* *
130.703	Exemptions and exceptions	6/28/2014	6/25/2015, [Insert **Federal Register** citation].	Amends section 130.703.
* *	*	*	*	* *

* * * * *

[FR Doc. 2015–15318 Filed 6–24–15; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R03–OAR–2015–0028; FRL–9929–34–Region 3]

Approval and Promulgation of Air Quality Implementation Plans; West Virginia; Permits for Construction and Major Modification of Major Stationary Sources for the Prevention of Significant Deterioration

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is conditionally approving two State Implementation Plan (SIP) revisions submitted by the West Virginia Department of Environmental Protection (WVDEP) for the State of West Virginia on July 1, 2014 and June 6, 2012. These revisions pertain to West Virginia's Prevention of Significant Deterioration (PSD) permit program and include provisions for preconstruction permitting requirements for major sources of fine particulate matter ($PM_{2.5}$) found in West Virginia regulations. This action is being taken under the Clean Air Act (CAA).

DATES: This final rule is effective on July 27, 2015.

ADDRESSES: EPA has established a docket for this action under Docket ID Number EPA–EPA–R03–OAR–2015–0028. All documents in the docket are listed in the *www.regulations.gov* Web site. Although listed in the electronic docket, some information is not publicly available, *i.e.,* confidential business information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically through *www.regulations.gov* or in hard copy for public inspection during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the West Virginia Department of Environmental Protection, Division of Air Quality, 601 57th Street SE., Charleston, West Virginia 25304.

FOR FURTHER INFORMATION CONTACT: Mr. Paul Wentworth, (215) 814–2183, or by email at *Wentworth.paul@epa.gov*.

SUPPLEMENTARY INFORMATION:

I. Background

On March 30, 2015 (80 FR 16612), EPA published a notice of proposed rulemaking (NPR) which proposed conditional approval for two West Virginia SIP revisions submitted on July 1, 2014 (2014 submittal) and June 6, 2012 (2012 submittal). A timely and adverse comment was submitted on EPA's NPR. A summary of the comment and EPA's response is provided in Section III of this document.

II. Summary of SIP Revision

The SIP revisions submitted by WVDEP on July 1, 2014 and June 6, 2012 involve amendments to 45CSR14 (Permits for Construction and Major Modification of Major Stationary Sources for the Prevention of Significant Deterioration). A summary of the changes made in the 2012 submittal and 2014 submittal are available in the docket for this action in a document titled, ''Summary of West Virginia NSR Changes.'' Generally, the revisions in

the 2012 submittal were submitted to incorporate provisions related to EPA's implementation rule for the 1997 $PM_{2.5}$ National Ambient Air Quality Standard (NAAQS). On May 16, 2008, EPA promulgated a rule to implement the 1997 $PM_{2.5}$ NAAQS, including changes to the New Source Review (NSR) program (the 2008 NSR $PM_{2.5}$ Rule). *See* 73 FR 28321. The 2008 NSR $PM_{2.5}$ Rule revised the NSR program requirements to establish the framework for implementing preconstruction permit review for the $PM_{2.5}$ NAAQS in both attainment and nonattainment areas.[1] The 2014 submittal revised certain subdivisions of the 2012 submittal by: Adding ''PM condensable emissions'' to the definition of ''regulated NSR pollutant''; adding language identifying precursors to NAAQS pollutants to the definition of ''regulated NSR pollutant''; deleting the 24-hour de minimis air quality impact concentration (or Significant Monitoring Concentration (SMC)) value for $PM_{2.5}$≧ adding a provision exempting requirements of subsection 45CSR14–9 (Requirements Relating to the Source's Impact on Air Quality) based on the completeness date of permit applications; and, deleting the Significant Impact Levels (SIL) provisions in their entirety.

The 2014 submittal thus addresses and corrects a deficiency in West Virginia's PSD permit program previously identified by EPA in its May 9, 2013 disapproval of a portion of WVDEP's August 31, 2011 SIP revision to 45CSR14 section 2.66. *See* 78 FR 27062 (disapproving a narrow portion of West Virginia's August 31, 2011 SIP submittal for failure to satisfy requirement that emissions of $PM_{2.5}$ and coarse particulate matter (PM_{10}) shall include gaseous emissions which condense to form particulate matter (PM) at ambient temperatures). This narrow disapproval extended only to the lack of condensable emissions within the definition of ''regulated NSR pollutant,'' found at 45CSR14 section 2.66 and did not alter EPA's October 17, 2012 (77 FR 63736) approval of the remaining portions of West Virginia's August 31, 2011 SIP submittal which addressed other provisions in 45CSR14. The 2014 submittal contained a revision to the language at 45CSR14 section 2.66.a.1 which now includes PM condensable emissions in the definition of ''regulated NSR pollutant.'' In summary, the 2014 submittal added PM condensable emissions to the definition of ''regulated NSR pollutant'' and deleted the SILs and SMC for $PM_{2.5}$ provisions in 45CSR14.

EPA finds the revisions to 45CSR14 contained in the 2012 submittal and the 2014 submittal mirror the PSD requirements of the 2008 NSR $PM_{2.5}$ Rule and meet CAA requirements for the PSD permitting program in the CAA and its implementing regulations with certain exceptions described in the next paragraph. The 2014 submittal addresses and corrects the deficiency identified in EPA's May 9, 2013 disapproval (78 FR 27062) by adding language to the provision at 45CSR14 section 2.66.a.1 which now includes PM condensable emissions in the definition of ''regulated NSR pollutant.'' Thus, EPA finds West Virginia has addressed the deficiency noted in our narrow disapproval in 78 FR 27062.

As discussed in the NPR, the CAA's PSD provisions also establish maximum allowable increases over baseline concentrations—also known as ''increments''—for certain pollutants. EPA has the task of promulgating regulations to prevent the significant deterioration of air quality that would result from the emissions of pollutants EPA began regulating after Congress enacted the PSD provisions in the CAA, which includes $PM_{2.5}$. The PSD provisions establish preconstruction review and permitting of new or modified sources of air pollution. In 2007, EPA proposed a rule establishing increments for $PM_{2.5}$ and also proposed two screening tools that would exempt permit applicants from some air quality analysis and monitoring required for PSD: SILs and SMC. *See* 72 FR 54112 (September 21, 2007). In our October 20, 2010 final rule (the $PM_{2.5}$ PSD Increments-SILs–SMC Rule), EPA set values for both SILs and SMC for $PM_{2.5.}$ *See* 75 FR 64864.

The Sierra Club challenged EPA's authority to implement $PM_{2.5}$ SILs and SMC for PSD purposes as promulgated in the $PM_{2.5}$ PSD Increments-SILs-SMC Rule. *See Sierra Club* v. *EPA,* 705 F.3d 458 (D.C. Cir. 2013). On January 22, 2013, the D.C. Circuit granted a request from EPA to vacate and remand to the Agency the portions of the $PM_{2.5}$ PSD Increments-SILs–SMC Rule addressing the SILs for $PM_{2.5}$ (found in paragraph (k)(2) in 40 CFR 51.166 and 52.21), except for the parts codifying the $PM_{2.5}$ SILs at 40 CFR 51.165(b)(2), so that the EPA could voluntarily correct an error in the provisions. *Id.* at 463–66. The D.C. Circuit also vacated parts of the PSD Increments-SILs-SMC Rule establishing the $PM_{2.5}$ SMC, finding that the Agency had exceeded its statutory authority with respect to these provisions. *Id.* at 469.

In response to the D.C. Circuit's decision, EPA took final action on December 9, 2013 to remove the SIL provisions from the Federal PSD regulations in 40 CFR 52.21 and to revise the SMC for $PM_{2.5}$ to zero micrograms per cubic meter. *See* 78 FR 73698. Because the D.C. Circuit vacated the SMC provisions in 40 CFR 51.166(i)(5)(i)(*c*) and 52.21(i)(5)(i)(*c*), EPA revised the existing concentration for the $PM_{2.5}$ SMC listed in sections 51.166(i)(5)(i)(*c*) and 52.21(i)(5)(i)(*c*) to zero micrograms per cubic meter. EPA did not entirely remove $PM_{2.5}$ as a listed pollutant in the SMC provisions because to do so might lead to the issuance of permits that contradict the holding of the D.C. Circuit as to the statutory monitoring requirements. *Id.* (providing EPA's explanation for including the zero micrograms per cubic meter SMC).

While WVDEP's 2014 submittal appropriately removes SILs for $PM_{2.5}$ consistent with the D.C. Circuit's *Sierra Club* v. *EPA* decision and our final December 9, 2013 rulemaking (78 FR 73698), West Virginia's PSD provision at 45CSR14–16.7.c (included in the 2014 submittal) does not include a SMC value of zero micrograms per cubic meter for $PM_{2.5}$ consistent with the D.C. Circuit's *Sierra Club* v. *EPA* decision and our December 9, 2013 rulemaking (78 FR

[1] The 2008 NSR $PM_{2.5}$ Rule (as well as the more general $PM_{2.5}$ NAAQS implementation rule, the 2007 ''Final Clean Air Fine Particle Implementation Rule'' (the 2007 $PM_{2.5}$ Implementation Rule)), was the subject of litigation before the United States Court of Appeals for the District of Columbia Circuit (D.C. Circuit) in *Natural Resources Defense Council* v. *EPA* (hereafter, *NRDC* v. *EPA*). 706 F.3d 428 (D.C. Cir. 2013). On January 4, 2013, the D.C. Circuit remanded to EPA both the 2007 $PM_{2.5}$ Implementation Rule and the 2008 NSR $PM_{2.5}$ Rule. The court found that in both rules EPA erred in implementing the 1997 $PM_{2.5}$ NAAQS solely pursuant to the general implementation provisions of subpart 1 of part D of Title I of the CAA (subpart 1), rather than pursuant to the additional implementation provisions specific to particulate matter in subpart 4 of part D of Title I (subpart 4). As a result, the D.C. Circuit remanded both rules and instructed EPA ''to re-promulgate these rules pursuant to subpart 4 consistent with this opinion.'' Although the D.C. Circuit declined to establish a deadline for EPA's response, EPA intends to respond promptly to the court's remand and to promulgate new generally applicable implementation regulations for the $PM_{2.5}$ NAAQS in accordance with the requirements of subpart 4. In the interim, however, states and EPA still need to proceed with implementation of the 1997 $PM_{2.5}$ NAAQS in a timely and effective fashion in order to meet statutory obligations under the CAA and to assure the protection of public health intended by those NAAQS. As stated in the NPR, the requirements of Subpart 4 only pertain to nonattainment areas, and thus, EPA does not consider the portions of the 2008 NSR $PM_{2.5}$ Rule that address requirements for $PM_{2.5}$ attainment and unclassifiable areas to be affected by the *NRDC* v. *EPA* opinion. Moreover, EPA does not anticipate the need to revise any PSD permitting requirements promulgated in the 2008 NSR $PM_{2.5}$ Rule in order to comply with the D.C. Circuit's decision. As this rulemaking addresses West Virginia's PSD regulations, EPA has evaluated the West Virginia regulations with applicable PSD requirements in the CAA, its implementing regulations, and the 2008 NSR $PM_{2.5}$ Rule.

73698) which addressed the D.C. Circuit's vacature of the SMC provisions in 40 CFR parts 51 and 52 for $PM_{2.5}$.[2] Therefore, West Virginia's PSD regulation, 45CSR14, does not fully meet the requirements for PSD programs as set forth in the 2008 NSR $PM_{2.5}$ Rule, the D.C. Circuit's decision on SILs and SMC in *Sierra Club* v. *EPA,* and in EPA's December 9, 2013 rulemaking addressing that decision for SILs and SMC.

However, on January 20, 2015, West Virginia committed to submitting an additional SIP revision with a revised PSD regulation at 45CSR14–16.7.c which will incorporate a SMC value of zero micrograms per cubic meter for $PM_{2.5}$ to address this discrepancy. West Virginia committed to submitting this SIP revision no later than one year following the effective date of the final rulemaking notice for conditional approval of the 2012 and the 2014 submittals so that EPA can conditionally approve the 2012 and 2014 submittals.[3] *See* CAA section 110(k)(4). With the exception of the absence of the SMC value of zero micrograms per cubic meter for $PM_{2.5}$ which WVDEP has committed to address, EPA finds the 2012 and 2014 submittals meet applicable requirements for a PSD permitting program in the CAA, its implementing regulations, and the 2008 NSR $PM_{2.5}$ Rule.

III. Public Comments and EPA Responses

Comment. EPA received one comment on the proposed rulemaking which states that EPA should not approve the SIP revision until the $PM_{2.5}$ increments are included in the program.

Response. EPA disagrees that we should not conditionally approve the 2012 submittal and 2014 submittal at this time. West Virginia's present SIP-approved PSD program retains the $PM_{2.5}$ increments at 45CSR14–4 (Ambient Air Quality Increments and Ceilings) and will not be affected by this final action.

IV. Final Action

EPA is conditionally approving the West Virginia SIP revisions, the 2012 and 2014 submittals, because West Virginia is committing to submit an additional SIP revision addressing the deficiency identified by EPA, regarding the deletion of the $PM_{2.5}$ SMC, within one year of the effective date of EPA's final conditional approval and because the submittals otherwise meet CAA requirements for a PSD permit program in the CAA, its implementing regulations, and the 2008 NSR $PM_{2.5}$ Rule as discussed in this rulemaking. Once EPA has determined that West Virginia has satisfied this condition, the conditional approval of the 2012 and 2014 submittals will become a full approval. Should West Virginia fail to meet the condition specified above, the conditional approval of the 2012 and 2014 submittals will convert to a disapproval pursuant to CAA section 110(k)(4).

The full or partial disapproval of a SIP revision triggers the requirement under CAA section 110(c) that EPA promulgate a federal implementation plan (FIP) no later than two years from the date of the disapproval unless the State corrects the deficiency, and the Administrator approves the plan or plan revision before the Administrator promulgates such FIP. EPA has determined that West Virginia's 2014 submittal has rectified the deficiency regarding including condensables in the definition of regulated NSR pollutant noted in our narrow disapproval in 78 FR 27062. Therefore, with this action, EPA is no longer required to promulgate a FIP to address the issue of PM condensables in the definition of regulated NSR pollutant for West Virginia's PSD permit program, and EPA removes our narrow disapproval of the August 31, 2011 SIP revision to 45CSR14, section 2.66 (for failure to include condensables in definition of regulated NSR pollutant). However, EPA is conditionally approving the 2012 and 2014 submittals due to West Virginia's lack of an appropriate $PM_{2.5}$ SMC. If West Virginia fails to meet the condition and this conditional approval becomes a disapproval, the disapproval will trigger the CAA 110(c) requirement for EPA to promulgate a FIP no later than two years from the date of the disapproval which will address the SMC deficiency in West Virginia's PSD permit program.

V. Incorporation by Reference

In this rulemaking action the EPA is finalizing regulatory text that includes incorporation by reference. In accordance with requirements of 1 CFR 51.5, the EPA is finalizing the incorporation by reference of 45CSR14 (Permits for Construction and Major Modification of Major Stationary Sources for the Prevention of Significant Deterioration) described in the amendments to 40 CFR part 52 set forth below.

The EPA has made, and will continue to make, these documents generally available electronically through *www.regulations.gov* and/or in hard copy at the appropriate EPA office (see the **ADDRESSES** section of this preamble for more information).

VI. Statutory and Executive Order Reviews

A. General Requirements

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the CAA and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a ''significant regulatory action'' subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
- does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4);
- does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
- is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
- is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the CAA; and
- does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible

[2] West Virginia had completely deleted the 24-hour $PM_{2.5}$ SMC value in the revised 45CSR14 provisions included in the 2014 submittal.

[3] West Virginia's letter from the Secretary of WVDEP committing to submit a revised provision in 45CSR14 to address the SMC for $PM_{2.5}$ is available in the docket for this rulemaking (EPA–R03–OAR–2015–0028) and available online at *www.regulations.gov.*

methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

In addition, this rule does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is not approved to apply in Indian country located in the state, and EPA notes that it will not impose substantial direct costs on tribal governments or preempt tribal law.

B. Submission to Congress and the Comptroller General

The Congressional Review Act, 5 U.S.C. 801 *et seq.,* as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this action and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a ''major rule'' as defined by 5 U.S.C. 804(2).

C. Petitions for Judicial Review

Under section 307(b)(1) of the CAA, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by August 24, 2015. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this action for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action, which conditionally approves two SIP revisions submitted by the WVDEP for the State of West Virginia on July 1, 2014 and June 6, 2012, may not be challenged later in proceedings to enforce its requirements. (*See* section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Incorporation by reference, Carbon monoxide, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: June 9, 2015.

William C. Early,

Acting Regional Administrator, Region III.

40 CFR part 52 is amended as follows:

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

■ 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

Subpart XX—West Virginia

■ 2. In § 52.2520, the table in paragraph (c) is amended by revising the entries for [45 CSR] Series 14 to read as follows:

§ 52.2520 Identification of plan.

* * * * *

(c) * * *

EPA-APPROVED REGULATIONS IN THE WEST VIRGINIA SIP

State citation [Chapter 16–20 or 45 CSR]	Title/subject	State effective date	EPA approval date	Additional explanation/ citation at 40 CFR 52.2565
*	*	*	*	*
[45CSR] Series 14 Permits for Construction and Major Modification of Major Stationary Sources of Air Pollution for the Prevention of Significant Deterioration				
Section 45–14–1	General	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–2	Definitions	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–3	Applicability	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–4	Ambient Air Quality Increments and Ceilings.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–5	Area Classification	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–6	Prohibition of Dispersion Enhancement Techniques.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–7	Registration, Report and Permit Requirements for Major Stationary Sources and Major Modifications.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–8	Requirements Relating to Control Technology.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–9	Requirements Relating to the Source's Impact on Air Quality.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–10	Modeling Requirements	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–11	Air Quality Monitoring Requirements	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–12	Additional Impacts Analysis Requirements.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–13	Additional Requirements and Variances for Source Impacting Federal Class 1 Areas.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–14	Procedures for Sources Employing Innovative Control Technology.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).

EPA-APPROVED REGULATIONS IN THE WEST VIRGINIA SIP—Continued

State citation [Chapter 16–20 or 45 CSR]	Title/subject	State effective date	EPA approval date	Additional explanation/ citation at 40 CFR 52.2565
Section 45–14–15	Exclusions From Increment Consumption.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–16	Specific Exemptions	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–17	Public Review Procedures	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–18	Public Meetings	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–19	Permit Transfer, Cancellation and Responsibility.	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–20	Disposition of Permits	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–21	Conflict with Other Permitting Rules	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–25	Actual PALs	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
Section 45–14–26	Inconsistency Between Rules	06/01/2013	06/25/2015, [Insert **Federal Register** citation].	Conditional Approval. See 40 CFR 52.2522(k).
*	*	*	*	*	*	*

* * * * *

■ 3. Section 52.2522 is amended by revising the section heading and adding paragraph (k) to read as follows:

§ 52.2522 Identification of plan-conditional approval.

* * * * *

(k) EPA is conditionally approving two West Virginia State Implementation Plan (SIP) revisions submitted on July 1, 2014 and June 6, 2012 relating to revisions to 45CSR14 (Permits for Construction and Major Modification of Major Stationary Sources of Air Pollution for the Prevention of Significant Deterioration) for failure to include a significant monitoring concentration value (SMC) of zero micrograms per cubic meter for fine particulate matter ($PM_{2.5}$). The conditional approval is based upon a commitment from the State to submit an additional SIP revision with a revised regulation at 45CSR14–16.7.c which will incorporate a SMC value of zero micrograms per cubic meter for $PM_{2.5}$ to address this discrepancy and to be consistent with federal requirements. If the State fails to meet its commitment by June 24, 2016, the approval is treated as a disapproval.

[FR Doc. 2015–15530 Filed 6–24–15; 8:45 am]

BILLING CODE 6560–50–P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

49 CFR Part 553

[NHTSA–2013–0042]

RIN 2127–AL32

Direct Final Rulemaking Procedures

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation.

ACTION: Final rule.

SUMMARY: NHTSA is establishing direct final rulemaking (DFR) procedures for use in adopting amendments to its regulations on which the agency expects it would receive no adverse public comment were it to publish them as proposals in the **Federal Register**. This limitation means that NHTSA will not use direct final rule procedures for amendments involving complex or controversial issues. When the agency does not expect adverse public comments on draft amendments, it will issue a direct final rule adopting the amendments and stating that they will become effective in a specified number of days after the date of publication of the rule in the **Federal Register**, unless NHTSA receives written adverse comment(s) or written notice of intent to submit adverse comment(s) by the specified effective date. Adoption of these new procedures will expedite the promulgation of routine and noncontroversial rules by reducing the time and resources necessary to develop, review, clear and publish separate proposed and final rules.

DATES: Effective June 25, 2015.

ADDRESSES: Docket: To access the docket and read comments received, go to *http://www.regulations.gov* and search by Docket ID number NHTSA–2013–0042 at any time.

Privacy Act: Anyone is able to search the electronic form of all comments received in any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review the U.S. Department of Transportation's (DOT) complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19476) or you may visit *http://www.dot.gov/individuals/privacy/privacy-policy.*

FOR FURTHER INFORMATION CONTACT: Analiese Marchesseault, Office of Chief Counsel, National Highway Traffic Safety Administration, 1200 New Jersey Avenue SE., Washington, DC 20590; Telephone: (202) 366–2992.

SUPPLEMENTARY INFORMATION:

I. Background

On March 26, 2013, NHTSA proposed to establish direct final rulemaking (DFR) procedures for use in adopting amendments to its regulations on which no adverse public comment is expected by the agency.[1] The procedures were modeled after DFR procedures established by the Office of the Secretary of Transportation (OST) on

[1] 78 FR 18285 (Mar. 26, 2013).

January 30, 2004 in order to expedite the process adopting non-controversial rules issued by that office.[2] The agency also considered the DFR procedures adopted by several operating administrations within DOT since 2004.[3]

NHTSA proposed to use the DFR process for a rule when the agency anticipates that the rule, if proposed, would not generate adverse comment and the final rule would therefore likely be identical to the proposal. In those instances, the agency believed that providing notice and opportunity for comment would not be necessary. Notice and comment rulemaking procedures are not required under the Administrative Procedure Act (APA) (5 U.S.C. 553) when an agency finds, for good cause, that using them would be unnecessary. *See* 5 U.S.C. 553(b)(3)(B). NHTSA said that it believed this procedural option would expedite the issuance of non-controversial rules, and thereby save time and agency resources. NHTSA emphasized that it would not use direct final rule procedures for complex or controversial issues.

In this final rule, NHTSA adopts DFR procedures that are similar to the proposed ones, except that the agency made some changes in response to public comments received by the agency. NHTSA received 16 comments, some of which were substantive and prompted NHTSA to change its proposed DFR procedures. The comments and NHTSA's responses to them are discussed below.

II. Responses to Comments on the Notice of Proposed Rulemaking

Seven of the 16 comments received by NHTSA contained substantive reactions, suggestions, and recommendations. They are summarized below, along with the agency's responses. The remaining nine comments were nonsubstantive and/or did not apply to anything in the proposal, and therefore are not discussed below.

A. When the Use of a DFR Would Be Appropriate

Commenters expressed different positions on the circumstances in which they believed that issuance of a DFR would be most appropriate. The Alliance of Automobile Manufacturers (the ''Alliance'') and the Motor & Equipment Manufacturers Association (MEMA) stated that the primary determining factor in deciding whether a DFR would be appropriate should be whether the action would generate public interest, not whether the agency would expect adverse comment. The Alliance suggested the agency ask whether a rule would be routine, insignificant, and inconsequential before using the DFR process, and cited a D.C. Circuit case noting that an agency does not create good cause to dispense with notice and comment procedures through an assertion that comments would not be useful.[4] MEMA suggested the agency ask whether the action would be so minor that the agency would expect no comments at all.

NHTSA agrees with the Alliance that asking whether an action is likely to generate public interest is an appropriate first step in deciding whether to use the DFR process, and that a belief that comments would not be useful to the agency does not create good cause. We also agree with the Alliance that ''routine, insignificant, and inconsequential actions'' could be appropriate for a DFR. However, the agency also believes that some actions appropriate for a DFR could sometimes be consequential, like technical corrections that could generate positive interest and have considerable impact for those affected by a rule, as EMA suggested in its comments.[5] Some rules that could be viewed as ''routine and insignificant,'' in contrast, could also be more appropriate for a notice of proposed rulemaking (NPRM) if they happen to be likely to generate adverse comment.

With regard to the comment from MEMA, NHTSA is concerned that initiating a DFR process only when we anticipate no comments at all would be too narrow of an inquiry, and could severely and unhelpfully curtail the usefulness of having DFR procedures. If the agency was considering a rule that would have a positive impact on stakeholders, and expected only supportive comments, it would not seem to make sense to issue an NPRM rather than a DFR simply because there would be comments.

For the above reasons, NHTSA continues to believe that asking whether adverse comment is likely serves as the most accurate and objective barometer of whether an action appropriately falls under the ''unnecessary'' exception to the APA's prior notice and comment requirement. The use of this barometer is also consistent with the DFR procedures adopted by other parts of the Department.

B. Examples of Actions for Which a DFR May Be Appropriate

In the NPRM, the agency listed a number of examples of actions for which a DFR would likely be appropriate, and received various comments in response. We emphasize that the purpose of the action finalized today is not to draw parameters around which rulemaking activities are subject to notice and comment procedures under the APA, but simply to prescribe specific procedures for the agency to follow with regard to certain actions that are not subject to notice and comment procedures under the APA. In light of that, and also to ensure that the agency has considered all relevant comments, the following discussion groups comments by the DFR examples in the NPRM, and provides the agency's response to each:

Non-Substantive Amendments, Such as Clarifications or Corrections, to an Existing Rule

The Alliance and MEMA stated that a DFR would not be appropriate for a rule clarifying an existing rule. Instead, both suggested that the agency use a NPRM or the existing response letter process used for requests for interpretation. NHTSA agrees that for major clarifications, a NPRM would best accommodate any potential public input. The agency also agrees that the existing process of issuing letter responses continues to adequately address situations where an interpretation is requested for a particular factual situation.

To be clear, the DFR process is not intended to replace either of the processes identified by commenters; rather, it can serve a supplementary role for minor clarifications or corrections that are not specific to a requestor's particular situation. One hypothetical example could be if the agency describes reporting details in a final rule preamble as applicable in all instances, but includes corresponding regulatory text providing those details for all applicable provisions except one. A rulemaking better aligning the appropriate details to all applicable provisions, as described in preamble but not clear in the regulatory text, could be one such clarification where a DFR would be appropriate. Therefore, consistent with the procedures adopted by OST and other parts of the

[2] *See* 48 CFR 5.35.

[3] *See* 14 CFR 11.31 (Federal Aviation Administration); 49 CFR 106.40 (Pipeline and Hazardous Materials Safety Administration); 49 CFR 211.33 (Federal Railroad Administration); 49 CFR 389.39 (Federal Motor Carrier Safety Administration); 49 CFR 601.36 (Federal Transit Administration).

[4] See Docket No. NHTSA–2013–0042–0013, Alliance of Automobile Manufacturers Comments at 3, citing *Action on Smoking and Health* v. *Civil Aeronautics Board*, 713 F.2d 795 (D.C. Cir. 1983).

[5] Docket No. NHTSA–2013–0042–0012.

Department, NHTSA is retaining this example in the final regulatory text.

Updates to Existing Forms or Rules, Such as Incorporation by Reference of the Latest Technical Standards, or Changes Affecting NHTSA's Internal Procedures

The Alliance suggested that updating forms did not need to be included in the list because that category is already excluded from notice and comment procedures under the APA as something that addresses ''agency organization, procedure, or practice.'' The Alliance also agreed that NHTSA internal procedures would be an appropriate use of the DFR process.

The Alliance's comment combines two potential uses of a DFR that could be, but are not necessarily related. First, NHTSA agrees that forms dealing with rules of agency organization, procedure or practice, or any other rules dealing with those subjects, would be excluded from notice and comment procedures under 5 U.S.C. 553(b)(3)(A). Second, rulemakings regarding forms used by the agency that are *not* limited to internal functions, could be excluded from the notice and comment requirements of the APA under 5 U.S.C. 553(b)(3)(B) if they meet the parameters described in today's final rule. As described above, today's action simply prescribes procedures for the agency to follow with regard to certain actions not subject to notice and comment under the APA. The procedures established under this rule could conceivably be applied to actions exempted from notice and comment under 5 U.S.C. 553(b)(3)(A) as well as 5 U.S.C. 553(b)(3)(B).

The Owner-Operator Independent Drivers Association (OOIDA) noted that not all changes in forms or incorporation of material will be noncontroversial, and suggested that NHTSA revise the procedures to specify that it will review each rule and determine whether it is controversial. The Alliance and the Rubber Manufacturers Association (RMA) argued that updating industry standards may not be appropriate for a DFR if the changes are substantive. The Alliance stated that most revisions to technical standards are substantive. RMA also suggested that an incorporation by reference of latest technical standards would raise concerns if a manufacturer was using previous standards based on earlier NHTSA requirements. In that instance, RMA suggested the use of initial voluntary compliance dates with a phase-in.

NHTSA appreciates the above concerns raised by commenters. NHTSA recognizes that the agency has typically deferred making updates to voluntary consensus standards until the standards have been changed in a substantively significant way. Again, the listed examples of situations where a DFR may be appropriate were not intended to imply that a DFR will always be used in those situations, or that the agency would shortcut its process of determining whether notice and comment are unnecessary under the APA. NHTSA will assess every potential DFR individually to determine whether using the DFR process would be appropriate. NHTSA will not use the DFR to make updates to existing forms or rules, such as an incorporation by reference of the latest technical standards, that would involve complex or controversial issues. We have added this language to the final regulatory text to eliminate any confusion. We also emphasize, again, that if NHTSA ever errs in its judgment and issues a DFR for an action that should have been issued through an NPRM, the public will have an opportunity to file an adverse comment stating as such.

For the above reasons, and consistent with the procedures adopted by OST and other parts of the Department, NHTSA is retaining these examples in the final regulatory text.

Minor Substantive Rules or Changes to Existing Rules on Which the Agency Does Not Expect Adverse Comment

The Alliance also argued that the category of ''minor substantive rules or changes to existing rules on which the agency does not expect adverse comment'' was too subjective. An individual commenter, Sam Creasey, also expressed concern with this provision, and stated that it should not replace the standard comment process. Related to its comment on when the use of a DFR would be appropriate, the Alliance stated that the standard should be that no substantive public comments are expected.

NHTSA disagrees with the Alliance's position. As explained above, NHTSA is concerned that initiating a DFR process only when we anticipate no comments at all would be too narrow of an inquiry, and could severely and unhelpfully curtail the usefulness of having DFR procedures. Moreover, we could envision a scenario in which a DFR could be appropriate and we expect to receive only positive comments—whether substantive or not, if comments are only positive and do not provide the agency with information that would lead it to issue a final rule different from what was proposed, there would not appear to be any utility to going through the notice and comment process. That said, NHTSA, like other agencies, has broad discretion under the APA to determine when prior notice and comment are necessary for a rulemaking.

As also explained above, NHTSA will assess every potential DFR individually, and will rely on notice and comment rulemaking when we believe that a DFR would not be appropriate. Again, this rule simply prescribes specific procedures for the agency to follow with regard to certain actions that are not subject to notice and comment procedures under the APA. It does not alter which actions are subject to such procedures. We continue to believe that some types of minor rules or changes properly fall into the category of actions for which notice and comment are unnecessary.

The Alliance listed an example of a past proposal on which issues raised during the comment process were likely unanticipated by NHTSA, and argued that this supported the Alliance's position that expectation of adverse comment would not be an appropriate standard for when the DFR process should be used. Sam Creasey also stated that one of the important purposes of the comment process is to help inform the agency of unexpected adverse consequences to its rules. NHTSA agrees that it is important for it to consider adverse comments, especially when initially unanticipated by the agency, but believes that the use of a comment period for DFRs, as established by these procedures, can easily accomplish this objective. If a situation similar to the example provided by the Alliance were to occur after issuance of these procedures, the agency would be required by the procedures to respond to its receipt of any adverse comment or notice of intent to submit adverse comment by withdrawing the controversial provisions of the DFR and, if the agency chose to move forward with the action, proceed with a new notice of proposed rulemaking, with its attendant notice and comment period. The standard of anticipated adverse comments would simply help to answer the question of whether a particular action would be noncontroversial—it would not completely eliminate the need for that underlying analysis.

For the above reasons, and consistent with the procedures adopted by OST and other parts of the Department, NHTSA is retaining this example in the final regulatory text.

C. Definition of Adverse Comment

Several commenters disagreed with NHTSA's explanation of adverse comment in the preamble, although they supported the proposed regulatory text. The Alliance and MEMA argued that if a comment recommended additional changes, it should be considered adverse whether or not the comment explained why the notice would be ineffective without the change. The commenters argued that NHTSA's proposed treatment of such a comment would be inconsistent with the Department's Office of the Secretary (OST) DFR procedures, and would inappropriately transfer to the public a burden of ''proving'' that incorporation of their comment would be needed to make the proposed action effective. Both commenters stated that the proposed regulatory text, which, unlike the preamble, did not include the ''why'' language, appeared more consistent with the OST DFR procedures and the commenters' own preferences. Global Automakers expressed similar concerns, arguing that a DFR could be effective without a change but also unwise or undesirable, in which case it should be considered adverse without commenters having to prove ineffectiveness.

NHTSA agrees that the proposed regulatory text was not intended to impose any obligation or expectation that a commenter ''prove'' anything related to a comment on a DFR, including effectiveness of the notice without it. We also agree that an action could be effective without a suggested additional change, but still have unanticipated adverse consequences. A comment on a DFR could conceivably alert the agency to such effects without having to explain why the notice would be ineffective without the change. NHTSA is therefore maintaining the regulatory definition of ''adverse comment'' as proposed. This definition aligns with the definition adopted by OST in its DFR procedures and is consistent with the definitions adopted by other parts of the Department.

That said, however, we continue to believe that not all comments recommending additional actions should be automatically considered adverse. For example, it may not be appropriate to halt finalization of a necessary and noncontroversial action simply because it led a commenter to suggest an additional action that would also be beneficial. Several DOT operating administrations [6] specify in the regulatory text of their DFR procedures that a comment recommending additional rule changes would not be considered adverse unless it explained that the notice would be ineffective without the change. RMA suggested that NHTSA revise this explanation to state that the agency would not consider a comment recommending additional actions or changes ''outside the scope of the rule'' to be adverse, unless the comment also stated why the DFR would be ineffective without the additional actions or changes. We believe that this revision appropriately addresses both the commenters' and the agency's concerns, and are therefore adopting it.

Global Automakers asked NHTSA to follow the Administrative Conference of the United States (ACUS) recommendation [7] that ''in determining whether a significant adverse comment is sufficient to terminate a direct final rulemaking, agencies should consider whether the comment raises an issue serious enough to warrant a substantive response in a notice-and-comment process.'' We agree that such an adverse comment would appropriately result in a withdrawal of the portion of a DFR to which it applied. By the same reasoning, a frivolous or irrelevant comment would not result in a withdrawal, just as it would also not raise an issue serious enough to warrant a substantive response in a notice-and-comment rulemaking. We agree with this logic. We also believe these assessments will occur as part of the analysis of whether a potential action is complex or controversial. As stated in the proposal, NHTSA will not use the DFR process for complex or controversial actions.

RMA requested that NHTSA specify that objections about an effective or implementation date, cost or benefits estimates would be adverse comments. RMA also asked how NHTSA would treat general support but opposition to an effective date because of unnecessary burden without benefit—specifically, whether NHTSA would amend the effective date in the revised DFR or open another rulemaking. We would consider an effective or implementation date to be a ''provision of the rule,'' and therefore a comment objecting to an effective or implementation date would be considered a comment critical to a provision of the rule, and thus adverse. We believe that a comment objecting to cost or benefits estimates that also contained an objection to the adoption of the rule or any provision of the rule, including an objection based solely on the cost or benefits, would be adverse. However, an objection to the cost or benefits estimates alone would likely not be considered adverse.

OOIDA requested that NHTSA confirm that comments submitted through the Web site regulations.gov would be considered ''received in writing'' under the DFR procedures. We confirm this understanding.

D. Content and Issuance of a DFR

Several commenters asked for greater specification on the timing of different stages of a DFR. MEMA stated that NHTSA must specify and follow uniform timeliness throughout the issuance of a DFR. The Alliance asked for more clarification of when the ''order is issued'' for purposes of judicial review, and recommended that NHTSA state in the notice that the date of confirmation of rule is considered the promulgation date. We do not believe this would be consistent with what we consider the date of issuance for other rulemakings. As with other final rules, the date of publication of a direct final rule in the **Federal Register** is considered the date of issuance. Thus, for direct final rules, NHTSA would consider the publication date as the starting point for the purpose of calculating judicial review.

Global Automakers and MEMA requested that NHTSA specify it will always provide at least 30 days for comment. OOIDA and RMA requested that NHTSA specify a minimum 60-day comment period. RMA further asked that NHTSA explain in the rulemaking why a shorter period is necessary if 30 days are used instead. OOIDA also argued that failing to set any minimum comment period without noting what circumstances would affect the comment period length does not provide sufficient notice to the public. MEMA stated that if the agency believed more than 30 days were needed, a DFR may not be appropriate.

NHTSA believes that a minimum 30-day comment period is reasonable, and that the certainty of a minimum comment period could be useful to potential stakeholders. Therefore, we are amending the regulatory text to state that at least 30 days will be provided for comments. We do not agree that a minimum of 60 days should be mandatory, because in many instances, such as for actions with no anticipated stakeholder interest, a longer comment

[6] The Federal Motor Carrier Safety Administration (FMCSA), the Federal Aviation Administration (FAA), and the Pipeline and Hazardous Materials Safety Administration (PHMSA).

[7] Administrative Conference of the United States Recommendation number 95–4 (January 15, 1995), ''Procedures for Noncontroversial and Expedited Rulemaking,'' at 3. *http://www.acus.gov/recommendation/procedures-noncontroversial-and-expeditedrulemaking.*

period would not provide additional benefit. However, we continue to believe it is appropriate for the agency to use its discretion in providing a longer comment period when 30 days is anticipated to be insufficient for any reason. This will allow the agency to use a longer period for actions that may require more time for review either due to the nature of the action, or, as suggested by OOIDA, to ensure access for a key stakeholder group.

In establishing its DFR procedures, OST declined to specify any minimum comment period in the regulatory test, explaining that ''In practice, it is in OST's interest to provide a comment period of sufficient length to allow interested parties to determine whether they wish or need to submit adverse comments. Too short a comment period could stymie the direct final rule process by forcing commenters to err on the side of caution and file an intent to submit adverse comment to stop the direct final rule process in cases involving any uncertainty of the effect of a direct final rule.'' 69 FR 4456.

Stating that it would be consistent with an ACUS recommendation, Global Automakers requested that NHTSA specify in the final rule either that (1) the agency will issue a second notice confirming the DFR will go into effect at least 30 days after the first notice; or (2) unless the agency issues a notice withdrawing a DFR-issued rule by a particular date, the rule will be effective no less than 30 days after the specified date. MEMA requested that the regulatory text of the procedures specify exactly when a DFR would go into effect, and that a notice be published within 15 days either confirming no comments were received or noting the withdrawal of the notice due to comments received.

We agree that further specification would be useful, and believe the suggestion from Global Automakers would accomplish this effectively. Therefore, the regulatory text has been revised to state that if no written adverse comment or written notice of intent to submit adverse comment is received, the rule will become effective no less than 45 days after the date of publication of the DFR. The regulatory text also specifies that NHTSA will publish a notice in the **Federal Register** if no adverse comment was received that confirms the rule will become effective on the date indicated in the DFR. The agency will either specify in the text of the DFR the exact period after which the rule will become effective, or issue a second notice confirming which date the DFR will go into effect. We believe that the minimum 45 day period between publication and effective dates will allow the agency to properly assess whether adverse comments were received, and to issue a confirmation notice if appropriate.

The Alliance stated that it supported the agency's proposed procedures for withdrawing a DFR either in whole or in part. RMA stated that this language was unprecedented in the DFR procedures of other DOT modes, and requested that NHTSA specify which parts of a DFR would be severable and which would be treated as whole units. RMA argued that if the agency did not do so, it would create uncertainty and could generate unnecessary comments where there otherwise would not have been any. An example given was a commenter that may object to only parts of a DFR being implemented.

NHTSA disagrees that language specifying that a DFR may be withdrawn in whole or in part is unprecedented in other DOT modes; the Federal Aviation Administration established DFR procedures with such a provision in 2000.[8] NHTSA agrees with RMA that it would alleviate uncertainty for the agency to know as precisely as possible which parts of the DFR should be severable in the case of adverse comments. However, we believe the potential variations of severability within a given notice could be endless, ranging from notices that are not severable at all to notices where each provision is severable. Therefore, it would be preferable for a commenter to specify to which aspects of the notice they intended their comment to apply than for the agency to outline every provision to be considered as a ''whole'' or ''part.'' NHTSA intends to remind commenters of the importance of specifying to which aspects of the notice their comment applies, to ensure that the agency withdraws only those areas that receive adverse comment.

OOIDA requested that NHTSA confirm it understands that the use of the DFR procedure would not relieve the agency of any obligation to perform a regulatory flexibility, Paperwork Reduction Act, or cost/benefit analysis for a given notice. NHTSA confirms this understanding.

Global Automakers asked NHTSA to adopt an ACUS recommendation [9] that a DFR include the full text of the regulation and supporting materials. NHTSA's proposed procedures simply applied the existing requirement for notices of proposed rulemakings to DFRs, which is that rules provide ''a description of the subjects and issues involved or the substance and terms of the rule.'' NHTSA understands this concern. A DFR is, after all, a final rule, meaning that technically, the agency, under the proposed language, would not need to include the regulatory text in the notice, which would be problematic in the assumed ordinary instance where the agency does not receive adverse comment and does not need to pull back the initial final rule. NHTSA believes that its longstanding interpretation of the requirement is consistent with the ACUS recommendation, and, therefore, believes that this instance will not occur for DFRs. However, in order to alleviate any potential concerns, the agency has added new subsection (c) to make clear that all DFRs will include the full regulatory text of the final rule.

RMA requested that NHTSA include the phrase ''Direct Final Rule'' under the ''action'' caption of DFRs. NHTSA agrees with this request and will do so.

III. Statutory and Executive Orders

Executive Orders 12866 and 13563

NHTSA has determined that this action is not a significant regulatory action under Executive Orders 12866 and 13563, or under the Department's Regulatory Policies and Procedures. There are no costs associated with the rule. There will be some cost savings in **Federal Register** publication costs and efficiencies for the public and NHTSA personnel in eliminating duplicative reviews.

Regulatory Flexibility Act

NHTSA certifies that this rule will not have a significant impact on a substantial number of small entities.

Executive Order 13132

NHTSA does not believe that there will be sufficient federalism implications to warrant the preparation of a federalism assessment.

Paperwork Reduction Act

The rule does not contain any information collection requirements under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

Unfunded Mandates Reform Act of 1995

NHTSA has determined that the requirements of Title II of the Unfunded Mandates Reform Act of 1995 do not apply to this rulemaking.

[8] 14 CFR 11.31; 65 FR 50850.

[9] Administrative Conference of the United States Recommendation number 95–4 (January 15, 1995), ''Procedures for Noncontroversial and Expedited Rulemaking,'' at 2. *http://www.acus.gov/recommendation/procedures-noncontroversial-and-expeditedrulemaking.*

National Technology Transfer Advancement Act

Section 12(d) of the National Technology Transfer and Advancement Act (NTTAA) requires NHTSA to evaluate and use existing voluntary consensus standards in its regulatory activities unless doing so would be inconsistent with applicable law (*e.g.,* the statutory provisions regarding NHTSA's vehicle safety authority) or otherwise impractical.

Voluntary consensus standards are technical standards developed or adopted by voluntary consensus standards bodies. Technical standards are defined by the NTTAA as ''performance-based or design-specific technical specification and related management systems practices.'' They pertain to ''products and processes, such as size, strength, or technical performance of a product, process or material.''

Examples of organizations generally regarded as voluntary consensus standards bodies include the American Society for Testing and Materials (ASTM), the Society of Automotive Engineers (SAE), and the American National Standards Institute (ANSI). If NHTSA does not use available and potentially applicable voluntary consensus standards, we are required by the Act to provide Congress, through OMB, an explanation of the reasons for not using such standards.

NHTSA has not identified any applicable voluntary consensus standards for this procedural rule.

Privacy Act

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comments (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). For more information on DOT's implementation of the Privacy Act, please visit: *http://www.dot.gov/privacy.*

List of Subjects in 49 CFR Part 553

Administrative practice and procedure, Motor vehicle safety.

Regulatory Text

For the reasons set forth in the preamble, the National Highway Traffic Safety Administration is amending 49 CFR part 553 as follows:

PART 553—RULEMAKING PROCEDURES

■ 1. The authority citation for part 553 is revised to read as follows:

Authority: 49 U.S.C. 322, 1657, 30103, 30122, 30124, 30125, 30127, 30146, 30162, 32303, 32502, 32504, 32505, 32705, 32901, 32902, 33102, 33103, and 33107; delegation of authority at 49 CFR 1.95.

■ 2. Add § 553.14 to read as follows:

§ 553.14 Direct final rulemaking.

If the Administrator, for good cause, finds that notice is unnecessary, and incorporates that finding and a brief statement of the reasons for it in the rule, a direct final rule may be issued according to the following procedures.

(a) Rules that the Administrator judges to be non-controversial and unlikely to result in adverse public comment may be published as direct final rules. These may include rules that:

(1) Are non-substantive amendments, such as clarifications or corrections, to an existing rule;

(2) Update existing forms or rules, such as incorporations by reference of the latest technical standards where the standards have not been changed in a complex or controversial way;

(3) Affect NHTSA's internal procedures, such as filing requirements and rules governing inspection and copying of documents;

(4) Are minor substantive rules or changes to existing rules on which the agency does not expect adverse comment.

(b) The **Federal Register** document will state that any adverse comment or notice of intent to submit adverse comment must be received in writing by NHTSA within the specified time after the date of publication of the direct final rule and that, if no written adverse comment or written notice of intent to submit adverse comment is received in that period, the rule will become effective a specified number of days (no less than 45) after the date of publication of the direct final rule. NHTSA will provide a minimum comment period of 30 days.

(c) If no written adverse comment or written notice of intent to submit adverse comment is received by NHTSA within the specified time after the date of publication in the **Federal Register**, NHTSA will publish a document in the **Federal Register** indicating that no adverse comment was received and confirming that the rule will become effective on the date that was indicated in the direct final rule.

(d) If NHTSA receives any written adverse comment or written notice of intent to submit adverse comment within the specified time after publication of the direct final rule in the **Federal Register**, the agency will publish a document withdrawing the direct final rule, in whole or in part, in the final rule section of the **Federal Register**. If NHTSA decides to proceed with a provision on which adverse comment was received, the agency will publish a notice of proposed rulemaking in the proposed rule section of the **Federal Register** to provide another opportunity to comment.

(e) An ''adverse'' comment, for the purpose of this subpart, means any comment that NHTSA determines is critical of any provision of the rule, suggests that the rule should not be adopted, or suggests a change that should be made in the rule. A comment suggesting that the policy or requirements of the rule should or should not also be extended to other Departmental programs outside the scope of the rule is not adverse.

■ 3. In § 553.15, revise the section heading and paragraphs (a), (b)(1), and (b)(3) to read as follows:

§ 553.15 Contents of notices of proposed rulemaking and direct final rules.

(a) Each notice of proposed rulemaking, and each direct final rule, is published in the **Federal Register**, unless all persons subject to it are named and are personally served with a copy of it.

(b) * * *

(1) A statement of the time, place, and nature of the rulemaking proceeding;

* * * * *

(3) A description of the subjects and issues involved or the substance and terms of the rule.

(c) In the case of a direct final rule, the agency will also include the full regulatory text in the document published in the **Federal Register**;

* * * * *

■ 4. Revise § 553.23 to read as follows:

§ 553.23 Consideration of comments received.

All timely comments are considered before final action is taken on a rulemaking proposal or direct final rule. Late filed comments will be considered to the extent practicable.

Issued in Washington, DC, on June 18, 2015 under authority delegated in 49 CFR 1.95.

Mark R. Rosekind,

Administrator.

[FR Doc. 2015–15507 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–59–P

Proposed Rules

Federal Register
Vol. 80, No. 122
Thursday, June 25, 2015

This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2015–1985; Directorate Identifier 2014–NM–214–AD]

RIN 2120–AA64

Airworthiness Directives; Bombardier, Inc. Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to adopt a new airworthiness directive (AD) for certain Bombardier, Inc. Model DHC–8–102, –103, –106, –201, –202, –301, –311, and –315 airplanes. This proposed AD was prompted by reports of un-annunciated failures of the direct current (DC) starter generator, which caused caution indicators of the affected systems to illuminate and prompted emergency descents and landings. This proposed AD would require, for certain airplanes, replacing the DC generator control units (GCUs) with new GCUs and replacing the GCU label. We are proposing this AD to prevent a low voltage condition on the left main DC bus which, during critical phases of flight, could result in the loss of flight management, navigation, and transponder systems, and could affect continued safe flight.

DATES: We must receive comments on this proposed AD by August 10, 2015.

ADDRESSES: You may send comments, using the procedures found in 14 CFR 11.43 and 11.45, by any of the following methods:

- *Federal eRulemaking Portal:* Go to *http://www.regulations.gov.* Follow the instructions for submitting comments.
- *Fax:* 202–493–2251.
- *Mail:* U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC 20590.
- *Hand Delivery:* U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this proposed AD, contact Bombardier, Inc., Q-Series Technical Help Desk, 123 Garratt Boulevard, Toronto, Ontario M3K 1Y5, Canada; telephone 416–375–4000; fax 416–375–4539; email *thd.qseries@aero.bombardier.com;* Internet *http://www.bombardier.com.* You may view this referenced service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

Examining the AD Docket

You may examine the AD docket on the Internet at *http://www.regulations.gov* by searching for and locating Docket No. FAA–2015–1985; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Operations office (telephone 800–647–5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT: Assata Dessaline, Aerospace Engineer, Avionics and Services Branch, ANE–172, FAA, New York Aircraft Certification Office (ACO), 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; telephone 516–228–7301; fax 516–794–5531.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the **ADDRESSES** section. Include ''Docket No. FAA–2015–1985; Directorate Identifier 2014–NM–214–AD'' at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this proposed AD based on those comments.

We will post all comments we receive, without change, to *http://www.regulations.gov,* including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this proposed AD.

Discussion

Transport Canada Civil Aviation (TCCA), which is the aviation authority for Canada, has issued Canadian Airworthiness Directive CF–2014–31R2, dated November 11, 2014 (referred to after this as the Mandatory Continuing Airworthiness Information, or ''the MCAI''), to correct an unsafe condition for certain Bombardier, Inc. Model DHC–8–102, –103, –106, –201, –202, –301, –311, and –315 airplanes. The MCAI states:

> Four occurrences of un-annunciated failure of the No. 1 Direct Current (DC) Starter Generator prompted emergency descents and landings resulting from the illumination of numerous caution indications of the affected systems. The functionality of the affected systems such as Flight Management System, Navigation, and transponder systems, were reportedly reduced or lost. Investigation determined the failure was a result of a low voltage condition of the Left Main DC Bus. During critical phases of flight, the loss of these systems could affect continued safe flight.
>
> The original issue of this [Canadian] AD mandated the modification [replacing certain DC GCUs with new GCUs and replacing labels] which introduces generator control unit (GCU) undervoltage protection.
>
> Revision 1 of this [Canadian] AD added a GCU part number to the applicability of Part III of this [Canadian] AD, in order to ensure that all units are fitted with a warning label.
>
> Revision 2 of this [Canadian] AD corrects the GCU part number in the applicability of Part III of this [Canadian] AD.

You may examine the MCAI in the AD docket on the Internet at *http://www.regulations.gov* by searching for and locating Docket No. FAA–2015–1985.

Related Service Information Under 1 CFR Part 51

Bombardier has issued the following service bulletins.

- Service Bulletin 8–24–84, Revision D, dated April 10, 2014. This service information describes incorporating Bombardier modification summary (ModSum) 8Q101710 by replacing the

GCU with a new GCU, and replacing the GCU label for airplanes having certain Phoenix DC power GCU part numbers.

• Service Bulletin 8–24–89, Revision C, dated November 4, 2014. This service information describes incorporating Bombardier ModSum 8Q101925 by replacing the GCU with a new GCU, and replacing the GCU label for airplanes having certain Goodrich DC power GCU part numbers.

This service information is reasonably available because the interested parties have access to it through their normal course of business or by the means identified in the **ADDRESSES** section of this NPRM.

FAA's Determination and Requirements of This Proposed AD

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to our bilateral agreement with the State of Design Authority, we have been notified of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all pertinent information and determined an unsafe condition exists and is likely to exist or develop on other products of the same type design.

Costs of Compliance

We estimate that this proposed AD affects 92 airplanes of U.S. registry.

We also estimate that it would take about 3 work-hours per product to comply with the basic requirements of this proposed AD. The average labor rate is $85 per work-hour. Required parts would cost up to $12,098 per product. Based on these figures, we estimate the cost of this proposed AD on U.S. operators to be up to $1,136,476, or up to $12,353 per product.

Authority for This Rulemaking

Title 49 of the United States Code specifies the FAA's authority to issue rules on aviation safety. Subtitle I, section 106, describes the authority of the FAA Administrator. ''Subtitle VII: Aviation Programs,'' describes in more detail the scope of the Agency's authority.

We are issuing this rulemaking under the authority described in ''Subtitle VII, Part A, Subpart III, Section 44701: General requirements.'' Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

Regulatory Findings

We determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD would not have a substantial direct effect on the States, on the relationship between the national Government and the States, or on the distribution of power and responsibilities among the various levels of government.

For the reasons discussed above, I certify this proposed regulation:

1. Is not a ''significant regulatory action'' under Executive Order 12866;

2. Is not a ''significant rule'' under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979);

3. Will not affect intrastate aviation in Alaska; and

4. Will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 14 CFR part 39 as follows:

PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

■ 2. The FAA amends § 39.13 by adding the following new airworthiness directive (AD):

Bombardier, Inc.: Docket No. FAA–2015–1985; Directorate Identifier 2014–NM–214–AD.

(a) Comments Due Date

We must receive comments by August 10, 2015.

(b) Affected ADs

None.

(c) Applicability

This AD applies to Bombardier, Inc. Model DHC–8–102, –103, –106, –201, –202, –301, –311, and –315 airplanes, certificated in any category, serial numbers 003 through 672 inclusive.

(d) Subject

Air Transport Association (ATA) of America Code 24, Electrical Power.

(e) Reason

This AD was prompted by reports of un-annunciated failures of direct current (DC) starter generator, which caused caution indicators of the affected systems to illuminate and prompted emergency descents and landings. We are issuing this AD to prevent a low voltage condition on the left main DC bus which, during critical phases of flight, could result in the loss of flight management, navigation, and transponder systems, and could affect continued safe flight.

(f) Compliance

Comply with this AD within the compliance times specified, unless already done.

(g) For Airplanes Having Certain Generation Control Units (GCUs) Installed: Replacement of DC GCUs and GCU labels

Within 6,000 flight hours or 36 months after the effective date of this AD, whichever occurs first, accomplish the actions specified in paragraphs (g)(1) and (g)(2) of this AD as applicable.

(1) For airplanes having Goodrich DC GCU part number 51539–008B, 51539–008C, or 51539–008D installed: Incorporate Bombardier ModSum 8Q101925 by replacing the GCU with a new GCU, and replacing the GCU label, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 8–24–89, Revision C, dated November 4, 2014.

(2) For airplanes having Phoenix DC GCU part number GC–1010–24–5DIII or GC–1010–24–5DII installed: Incorporate Bombardier ModSum 8Q101710 by replacing the GCU with a new GCU, and replacing the GCU label, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 8–24–84, Revision D, dated April 10, 2014.

(h) For Airplanes Having Certain Other GCUs Installed: Replacement of DC GCU Label

For airplanes having Phoenix DC GCU part number GC–1010–24–5DIV or GC–1010–24–5DV installed: Within 6,000 flight hours or 36 months after the effective date of this AD, whichever occurs first, replace the DC GCU label with a new GCU label, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 8–24–84, Revision D, dated April 10, 2014.

(i) Credit for Previous Actions

(1) This paragraph provides credit for the actions required by paragraph (g)(1) of this AD, if those actions were performed before the effective date of this AD using the service information specified in paragraphs (i)(1)(i) through (i)(1)(iii) of this AD, as applicable. This service information is not incorporated by reference in this AD.

(i) Bombardier Service Bulletin 8–24–89, dated November 12, 2011.

(ii) Bombardier Service Bulletin 8–24–89, Revision A, dated August 8, 2012.

(iii) Bombardier Service Bulletin 8–24–89, Revision B, dated April 9, 2014.

(2) This paragraph provides credit for actions required by paragraphs (g)(2) and (h) of this AD, if those actions were performed before the effective date of this AD using the service information specified in paragraphs (i)(2)(i) through (i)(2)(iv) of this AD, as applicable. This service information is not incorporated by reference in this AD.

(i) Bombardier Service Bulletin 8–24–84, dated August 22, 2008.

(ii) Bombardier Service Bulletin 8–24–84, Revision A, dated August 23, 2008.

(iii) Bombardier Service Bulletin 8–24–84, Revision B, dated October 15, 2008.

(iv) Bombardier Service Bulletin 8–24–84, Revision C, dated July 7, 2009.

(j) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, New York ACO, ANE–170, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the ACO, send it to ATTN: Program Manager, Continuing Operational Safety, FAA, New York ACO, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; telephone 516–228–7300; fax 516–794–5531. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office. The AMOC approval letter must specifically reference this AD.

(2) *Contacting the Manufacturer:* For any requirement in this AD to obtain corrective actions from a manufacturer, the action must be accomplished using a method approved by the Manager, New York ACO, ANE–170, FAA; or Transport Canada Civil Aviation (TCCA); or Bombardier, Inc.'s TCCA Design Approval Organization (DAO). If approved by the DAO, the approval must include the DAO-authorized signature.

(k) Related Information

(1) Refer to Mandatory Continuing Airworthiness Information (MCAI) Canadian Airworthiness Directive CF–2014–31R2, dated November 14, 2014, for related information. This MCAI may be found in the AD docket on the Internet at *http://www.regulations.gov* by searching for and locating Docket No. FAA–2015–1985.

(2) For service information identified in this AD, contact Bombardier, Inc., Q-Series Technical Help Desk, 123 Garratt Boulevard, Toronto, Ontario M3K 1Y5, Canada; telephone 416–375–4000; fax 416–375–4539; email *thd.qseries@aero.bombardier.com;* Internet *http://www.bombardier.com.* You may view this service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

Issued in Renton, Washington, on June 17, 2015.

Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015–15505 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2015–1832; Airspace Docket No. 14–ACE–10]

Proposed Establishment of Class E Airspace; Wakeeney KS

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This action proposes to establish Class E airspace at Wakeeney, KS. Controlled airspace is necessary to accommodate new Standard Instrument Approach Procedures (SIAPs) at Trego Wakeeney Airport. The FAA is proposing this action to enhance the safety and management of Instrument Flight Rules (IFR) operations within the National Airspace System (NAS).

DATES: Comments must be received on or before August 10, 2015.

ADDRESSES: Send comments on this proposal to the U.S. Department of Transportation, Docket Operations, 1200 New Jersey Avenue SE., West Building Ground Floor, Room W12–140, Washington, DC 20590–0001. You must identify the docket number FAA–2015–1832/Airspace Docket No. 14–ACE–10, at the beginning of your comments. You may also submit comments through the Internet at *http://www.regulations.gov.* You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone 1–800–647–5527), is on the ground floor of the building at the above address.

FAA Order 7400.9Y, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at *http://www.faa.gov/air_traffic/publications/.* The Order is also available for inspection at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to *http://www.archives.gov/federal_register/code_of_federal-regulations/ibr_locations.html.*

FAA Order 7400.9, Airspace Designations and Reporting Points, is published yearly and effective on September 15. For further information, you can contact the Airspace Policy and Regulations Group, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC, 20591; telephone: 202–267–8783.

FOR FURTHER INFORMATION CONTACT: Rebecca Shelby, Central Service Center, Operations Support Group, Federal Aviation Administration, Southwest Region, 2601 Meacham Blvd., Fort Worth, TX 76137; telephone: 817–321–7740.

SUPPLEMENTARY INFORMATION:

Authority for This Rulemaking

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part, A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it would establish Class E airspace at Trego Wakeeney Airport, Wakeeney, KS.

Comments Invited

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments, as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify both docket numbers and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: ''Comments to Docket No. FAA–2015–1832/Airspace Docket No. 14–ACE–10.'' The postcard will be date/time stamped and returned to the commenter.

Availability of NPRMs

An electronic copy of this document may be downloaded through the Internet at *http://www.regulations.gov.* Recently published rulemaking documents can also be accessed through the FAA's Web page at *http://www.faa.gov/airports_airtraffic/air_traffic/publications/airspace_amendments/.*

You may review the public docket containing the proposal, any comments received and any final disposition in person in the Dockets Office (see **ADDRESSES** section for address and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. An informal docket may also be examined during normal business hours at the office of the Central Service Center, 2601 Meacham Blvd., Fort Worth, TX 76137.

Persons interested in being placed on a mailing list for future NPRMs should contact the FAA's Office of Rulemaking (202) 267–9677, to request a copy of Advisory Circular No. 11–2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

Availability and Summary of Documents Proposed for Incorporation by Reference

This document proposes to amend FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014. FAA Order 7400.9Y is publicly available as listed in the **ADDRESSES** section of this proposed rule. FAA Order 7400.9Y lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Proposal

This action proposes to amend Title 14, Code of Federal Regulations (14 CFR), Part 71 by establishing Class E airspace extending upward from 700 feet above the surface within a 6.0-mile radius of Trego Wakeeney Airport, Wakeeney, KS, to accommodate new standard instrument approach procedures. Controlled airspace is needed for the safety and management of IFR operations at the airport.

Class E airspace areas are published in Paragraph 6005 of FAA Order 7400.9Y, dated August 6, 2014, and effective September 15, 2014, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

Regulatory Notices and Analyses

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a ''significant regulatory action'' under Executive Order 12866; (2) is not a ''significant rule'' under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal.

Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

This proposal will be subject to an environmental analysis in accordance with FAA Order 1050.1E, ''Environmental Impacts: Policies and Procedures'' prior to any FAA final regulatory action.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for Part 71 continues to read as follows:

Authority: 49 U.S.C. 106(f), 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014, is amended as follows:

Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth

* * * * *

ACE KS E5 Wakeeney, KS [New]

Trego Wakeeney Airport, KS
(Lat. 39°00′24″ N., long. 099°53′35″ W.)

That airspace extending upward from 700 feet above the surface within a 6.0-mile radius of Trego Wakeeney Airport.

Issued in Fort Worth, TX, on June 16, 2015.

Walter Tweedy,

Acting Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2015–15529 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2014–0559; Airspace Docket No. 14–ACE–6]

Proposed Establishment of Class E Airspace; Springfield MO

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This action proposes to establish Class E airspace at Springfield, MO. Controlled airspace is necessary to accommodate new Standard Instrument Approach Procedures (SIAPs) at Downtown Airport. The FAA is proposing this action to enhance the safety and management of Instrument Flight Rules (IFR) operations within the National Airspace System (NAS).

DATES: Comments must be received on or before August 10, 2015.

ADDRESSES: Send comments on this proposal to the U.S. Department of Transportation, Docket Operations, 1200 New Jersey Avenue SE., West Building Ground Floor, Room W12–140, Washington, DC 20590–0001. You must identify the docket number FAA–2014–0559/Airspace Docket No. 14–ACE–6, at the beginning of your comments. You may also submit comments through the Internet at *http://www.regulations.gov.* You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone 1–800–647–5527), is on the ground floor of the building at the above address.

FAA Order 7400.9Y, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at *http://www.faa.gov/air_traffic/publications/.* The Order is also available for inspection at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to *http://www.archives.gov/federal_register/code_of_federal-regulations/ibr_locations.html.*

FAA Order 7400.9, Airspace Designations and Reporting Points, is published yearly and effective on September 15. For further information, you can contact the Airspace Policy and Regulations Group, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591; telephone: 202–267–8783.

FOR FURTHER INFORMATION CONTACT: Rebecca Shelby, Central Service Center, Operations Support Group, Federal Aviation Administration, Southwest Region, 2601 Meacham Blvd., Fort Worth, TX 76137; telephone: 817–321–7740.

SUPPLEMENTARY INFORMATION:

Authority for This Rulemaking

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part, A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it would establish Class E airspace at Downtown Airport Springfield, MO.

Comments Invited

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments, as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify both docket numbers and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: ''Comments to Docket No. FAA–2014–0559/Airspace Docket No. 14–ACE–6.'' The postcard will be date/time stamped and returned to the commenter.

Availability of NPRMs

An electronic copy of this document may be downloaded through the Internet at *http://www.regulations.gov.* Recently published rulemaking documents can also be accessed through the FAA's Web page at *http://www.faa.gov/airports_airtraffic/air_traffic/publications/airspace_amendments/.*

You may review the public docket containing the proposal, any comments received and any final disposition in person in the Dockets Office (see **ADDRESSES** section for address and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. An informal docket may also be examined during normal business hours at the office of the Central Service Center, 2601 Meacham Blvd., Fort Worth, TX 76137.

Persons interested in being placed on a mailing list for future NPRMs should contact the FAA's Office of Rulemaking (202) 267–9677, to request a copy of Advisory Circular No. 11–2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

Availability and Summary of Documents Proposed for Incorporation by Reference

This document proposes to amend FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014. FAA Order 7400.9Y is publicly available as listed in the **ADDRESSES** section of this proposed rule. FAA Order 7400.9Y lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Proposal

This action proposes to amend Title 14, Code of Federal Regulations (14 CFR), Part 71 by establishing Class E airspace extending upward from 700 feet above the surface within a 6.0-mile radius of Downtown Airport, Springfield, MO, to accommodate new standard instrument approach procedures at the airport. Controlled airspace is needed for the safety and management of IFR operations.

Class E airspace areas are published in Paragraph 6005 of FAA Order 7400.9Y, dated August 6, 2014, and effective September 15, 2014, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

Regulatory Notices and Analyses

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a ''significant regulatory action'' under Executive Order 12866; (2) is not a ''significant rule'' under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal.

Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

This proposal will be subject to an environmental analysis in accordance with FAA Order 1050.1E, ''Environmental Impacts: Policies and Procedures'' prior to any FAA final regulatory action.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for Part 71 continues to read as follows:

Authority: 49 U.S.C. 106(f);, 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014 and effective September 15, 2014, is amended as follows:

Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth

* * * * *

ACE MO E5 Springfield, MO [New]

Downtown Airport, MO
(Lat. 37°13′22″ N., long. 093°14′54.0″ W.)

That airspace extending upward from 700 feet above the surface within a 6.0-mile radius of Downtown Airport.

Issued in Fort Worth, TX, on June 17, 2015.

Robert W. Beck,

Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2015–15528 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–13–P

POSTAL REGULATORY COMMISSION

39 CFR Part 3050

[Docket No. RM2015–10; Order No. 2548]

Periodic Reporting

AGENCY: Postal Regulatory Commission.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Commission is noticing a recent Postal Service filing requesting that the Commission initiate an informal rulemaking proceeding to consider changes to analytical principles relating to periodic reports (Proposal Two). This notice of proposed rulemaking informs the public of the filing, invites public comment, and takes other administrative steps.

DATES: *Comments are due:* July 30, 2015. *Reply comments are due:* August 10, 2015.

ADDRESSES: Submit comments electronically via the Commission's Filing Online system at *http://www.prc.gov.* Those who cannot submit comments electronically should contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section by telephone for advice on filing alternatives.

FOR FURTHER INFORMATION CONTACT: David A. Trissell, General Counsel, at 202–789–6820.

SUPPLEMENTARY INFORMATION:

Table of Contents

I. Introduction

On June 17, 2015, the Postal Service filed a petition pursuant to 39 CFR 3050.11 requesting that the Commission initiate an informal rulemaking proceeding to consider changes to analytical principles relating to periodic reports.[1] Proposal Two is attached to the Petition and identifies the proposed analytical method change as a change for a unified International Cost and Revenue Analysis Report (ICRA). *Id.* Attachment at 1. The Postal Service concurrently filed a nonpublic library reference, along with an application for nonpublic treatment.[2]

II. Summary of Proposal

The Postal Service proposes replacing the traditional imputed and booked versions of the ICRA report with a single, unified version. Petition, Attachment at 1. The booked version reflects the cost of settlement payments as reported in the Postal Service's financial statements. *Id.* at 1–2. The imputed version reflects the costs of settlement payments estimated from the known settlement rate for each country multiplied by the known units (number of pieces or pounds of mail or both, depending on the formula application for each county). *Id.* at 1. Two versions of the ICRA were previously necessary because of the lag time between actual mail flows and settlement transactions between the Postal Service and foreign postal administrators. *Id.*

The Postal Service, however, explains that the majority of the settlement payment timing delay was eliminated in fiscal year 2012 with the implementation of the Foreign Payment System for inbound revenue. *Id.* at 2. The Postal Service states that this proposal will allow it to report financial results for international mail in a unified ICRA, in a manner consistent with the Revenue, Pieces and Weight report and the Postal Service's financial statements. *Id.* at 2.

The Postal Service states that the impact of this proposal is very small. *Id.* at 3. By way of an example, the Postal Service states that for each of the last three fiscal years, the differences in both total cost and total revenue between the imputed and booked versions have been one percent or less. *Id.* In addition, the Postal Service states that producing a unified ICRA will streamline its production process and reduce the number of items the Commission must review. *Id.* Moreover, the Postal Service explains that a unified ICRA will eliminate the need to distinguish between versions under discussion, thereby avoiding confusion. *Id.*

III. Initial Commission Action

The Commission establishes Docket No. RM2015–10 for consideration of matters raised by the Petition. Additional information concerning the Petition may be accessed via the Commission's Web site at *http://www.prc.gov.* Interested persons may submit comments on the Petition and Proposal Two no later than July 30, 2015. Reply comments are due no later than August 10, 2015. Pursuant to 39 U.S.C. 505, Kenneth E. Richardson is designated as officer of the Commission (Public Representative) to represent the interests of the general public in this proceeding.

IV. Ordering Paragraphs

It is ordered:

1. The Commission establishes Docket No. RM2015–10 for consideration of the matters raised by the Petition of the United States Postal Service for the Initiation of a Proceeding to Consider Proposed Changes in Analytical Principles (Proposal Two), filed June 17, 2015.

2. Comments are due no later than July 30, 2015. Reply comments are due no later than August 10, 2015.

3. Pursuant to 39 U.S.C. 505, the Commission appoints Kenneth E. Richardson to serve as officer of the Commission (Public Representative) to represent the interests of the general public in this docket.

4. The Secretary shall arrange for publication of this order in the **Federal Register**.

By the Commission.

Shoshana M. Grove,

Secretary.

[FR Doc. 2015–15579 Filed 6–24–15; 8:45 am]

BILLING CODE 7710–FW–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R05–OAR–2014–0385; FRL–9928–56–Region 5]

Approval and Promulgation of Air Quality Implementation Plans; Ohio; Ohio $PM_{2.5}$ NSR

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve, under the Clean Air Act (CAA), revisions to Ohio's state implementation plan (SIP) as requested by the Ohio Environmental Protection Agency on

[1] Petition of the United States Postal Service for the Initiation of a Proceeding to Consider Proposed Changes in Analytical Principles (Proposal Two), June 17, 2015 (Petition).

[2] Notice of Filing of USPS–RM2015–10/NP1 and Application for Nonpublic Treatment, June 17, 2015 (Notice). The Library Reference is USPS–RM2015–10/NP1—Nonpublic Material Relating to Proposal Two. The Notice incorporates by reference the Application for Non-Public Treatment of Materials contained in Attachment Two to the December 29, 2014 United States Postal Service Fiscal Year 2014 Annual Compliance Report. Notice at 1. *See* 39 CFR part 3007 for information on access to nonpublic material.

June 19, 2014. The changes to the SIP include revisions related to particulate matter smaller than 2.5 micrometers ($PM_{2.5}$) defining a significance level for $PM_{2.5}$ for nonattainment areas, baseline for determining credit for emission offsets, location of offsetting emissions in nonattainment areas, and offset requirements. The revisions also include establishing definitions for emergency, emergency engine, publicly owned treatment works, and semi-public disposal system and incorporating minor organizational or typographical changes.

DATES: Comments must be received on or before July 27, 2015.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R05–OAR–2014–0385, by one of the following methods:

1. *www.regulations.gov:* Follow the on-line instructions for submitting comments.
2. *Email: damico.genevieve@epa.gov.*
3. *Fax:* (312) 385–5501.
4. *Mail:* Genevieve Damico, Chief, Air Permits Section, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.
5. *Hand Delivery:* Genevieve Damico, Chief, Air Permits Section, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

Please see the direct final rule which is located in the Rules section of this **Federal Register** for detailed instructions on how to submit comments.

FOR FURTHER INFORMATION CONTACT: Charmagne Ackerman, Environmental Engineer, Air Permits Section, Air Programs Branch (AR–18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886–0448, *ackerman.charmagne@epa.gov.*

SUPPLEMENTARY INFORMATION: In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this rule, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and public comments will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment. For additional information, see the direct final rule which is located in the Rules section of this **Federal Register**.

Dated: May 19, 2015.

Susan Hedman,

Regional Administrator, Region 5.

[FR Doc. 2015–15553 Filed 6–24–15; 8:45 am]

BILLING CODE 6560–50–P

Notices

Federal Register
Vol. 80, No. 122
Thursday, June 25, 2015

This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION

Public Quarterly Meeting of the Board of Directors

AGENCY: United States African Development Foundation.

ACTION: Notice of meeting.

SUMMARY: The U.S. African Development Foundation (USADF) will hold its quarterly meeting of the Board of Directors to discuss the agency's programs and administration.

DATES: The meeting date is Wednesday, July 15th, 2015, 9:00 a.m. to 11:30 a.m.

ADDRESSES: The meeting location is 1400 I Street Northwest, Suite #1000 (Main Conference Room), Washington, DC 2005–2246.

FOR FURTHER INFORMATION CONTACT: Julia Lingham, 202–233–8811.

Authority: Pub. L. 96–533 (22 U.S.C. 290h).

Dated: June 16, 2015.

Doris Mason Martin,

General Counsel.

[FR Doc. 2015–15616 Filed 6–24–15; 8:45 am]

BILLING CODE 6117–01–P

DEPARTMENT OF AGRICULTURE

Forest Service

Assessment of Ecological/Social/Cultural/Economic Sustainability, Conditions, and Trends for the Lincoln National Forest

AGENCY: Forest Service, USDA.

ACTION: Notice of initiating the assessment phase of the Lincoln National Forest land management plan revision.

SUMMARY: The Lincoln National Forest, located in southern New Mexico, is initiating the forest planning process pursuant to the 2012 Forest Planning Rule. This process results in a Forest Land Management Plan which describes the strategic direction for management of forest resources for the next ten to fifteen years on the Lincoln National Forest. The first phase of the process, the assessment phase, is beginning, and interested parties are invited to contribute in the development of the assessment (36 CFR 219.6). The trends and conditions identified in the assessment will help in identifying the current plan's need for change and aid in the development of plan components. The Forest hosted a series of Community Conversations with stakeholders in March 2015. Additional public participation opportunities are forthcoming to discuss the assessment process. Information on these opportunities and all future public participation opportunities will be made available on the Lincoln Plan Revision Web site (see link below).

DATES: A draft of the assessment report for the Lincoln National Forest is expected to be completed by early summer 2016 and will be posted on the following Web site, *www.fs.usda.gov/goto/lincolnforestplan.*

The Lincoln National Forest is currently inviting the public to engage in a collaborative process to identify relevant information and local knowledge to be considered for the assessment. Once the assessment is completed, the Forest will initiate procedures pursuant to the 2012 Planning Rule and the National Environmental Policy Act (NEPA) to prepare a forest plan revision.

ADDRESSES: Written comments or questions concerning this notice should be addressed to: Lincoln National Forest, Attn: Sabrina Flores, 3463 Las Palomas, Alamogordo, NM 88310.

FOR FURTHER INFORMATION CONTACT: Sabrina Flores, Forest Planner, 575–434–7200. Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877–8339 between 5 a.m. and 5 p.m. Pacific Time, Monday through Friday. More information on the planning process can also be found on the Lincoln National Forest Web site at *www.fs.usda.gov/goto/lincolnforestplan.*

SUPPLEMENTARY INFORMATION: The National Forest Management Act (NFMA) of 1976 requires that every National Forest System (NFS) unit develop a land management plan. On April 9, 2012, the Forest Service finalized its land management planning rule (2012 Planning Rule), which provides broad programmatic direction to National Forests and National Grasslands for developing and implementing their land management plans. Forest plans describe the strategic direction for management of forest resources for fifteen years, and are adaptive and amendable as conditions change over time.

Under the 2012 Planning Rule, the assessment of ecological, social, cultural, and economic trends and conditions is the first stage of the planning process. The second stage is a plan development and decision process guided, in part, by the National Environment Policy Act (NEPA) and includes the preparation of a draft environmental impact statement and revised Forest Plan for public review and comment, and the preparation of the final environmental impact statement and revised Forest Plan, subject to the objection process 36 CFR part 219 Subpart B prior to final plan approval. The third stage of the process is monitoring and feedback, which is ongoing over the life of the revised forest plans.

With this notice, the agency invites other governments, non-governmental parties, and the public to contribute to the development of the assessment report. The assessment will rapidly evaluate existing information about relevant ecological, economic, cultural and social conditions, trends, and sustainability within the context of the broader landscape. It will help inform the planning process through the use of Best Available Scientific Information, while also taking into account other forms of knowledge, such as local information, national perspectives, and native knowledge. Lastly, the assessment provides information that will help to identify the need to change the existing 1986 plan. Public engagement as part of the assessment phase supports the development of relationships of key stakeholders throughout the plan revision process, and is an essential step to understanding current conditions, available data, and feedback needed to support a strategic, efficient planning process.

As public meetings, public review and comment periods and other

opportunities for public engagement are identified to assist with the development of the forest plan revision, public announcements will be made. Notifications will be posted on the Forest's Web site at *www.fs.usda.gov/goto/lincolnforestplan* and information will be sent out to the Forest's mailing list. If anyone is interested in being on the Forest's mailing list to receive these notifications, please contact Sabrina Flores, Forest Planner, at the mailing address identified above, or by sending an email to *lnf_fpr_comments@fs.fed.us.* In compliance with the Freedom of Information Act (FOIA), please be advised that all information provided with your comments will become part of the public record and will be available for public inspection. This includes your name and all contact information provided.

Responsible Official

The responsible official for the revision of the land management plan for the Lincoln National Forest is Travis Moseley, Forest Supervisor, Lincoln National Forest, 3463 Las Palomas, Alamogordo, NM 88310.

Dated: June 15, 2015.

Travis G. Moseley,

Forest Supervisor.

[FR Doc. 2015–15618 Filed 6–24–15; 8:45 am]

BILLING CODE 3411–15–P

DEPARTMENT OF AGRICULTURE

Forest Service

Tongass National Forest; Alaska; Shoreline II Outfitter/Guide Environmental Impact Statement

AGENCY: Forest Service, USDA.

ACTION: Corrected Notice of Intent to prepare an environmental impact statement.

SUMMARY: A Notice of Intent (NOI) was first published for this proposal in the **Federal Register** (79 FR 81210) on June 16, 2014. This NOI is being published due to the length of time that has passed since the first NOI was published, due to changes made to the Purpose and Need and Proposed Action in response to public input received during the initial scoping period, and a new Decision Maker for the DEIS and FEIS.

DATES: Comments received during the initial scoping period in 2014 will be considered in the preparation of this EIS. New or additional comments must be received by 45 days from date of publication of this Corrected NOI in the **Federal Register**. The draft environmental impact statement is expected in November 2015, and the final environmental impact statement is expected in March 2016.

ADDRESSES: Comments can be submitted via the project Web site at *http://go.usa.gov/Pzi.* Click on the link ''Commment on Project'' to submit comments and attach documents. Comments may also be sent via email to *comments-alaska-tongass-sitka@fs.fed.us* or sent via fax to 907–772–5996. Send written comments to Carey Case, Shoreline II Project Leader, Petersburg Ranger District, 12 North Nordic Drive, Petersburg, AK 99833.

FOR FURTHER INFORMATION CONTACT: Carey Case, Shoreline II Team Leader by phone, 907–772–5906, email, *ccase@fs.fed.us* or by mail at 12 North Nordic Drive, Petersburg, AK 99833. Additional information about the project and project area is available on the Internet at *http://go.usa.gov/Pzi* Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877–8339 between 8 a.m. and 8 p.m. Eastern Time, Monday through Friday.

SUPPLEMENTARY INFORMATION:

Purpose and Need for Action

The purpose of this action is to manage outfitters and guides on the Tongass National Forest marine shoreline zone consistent with the 2008 Tongass Land and Resource Management Plan (Forest Plan). A decision is needed to determine new outfitter and guide use allocations for the project area. This is necessary to balance commercial and non-commercial recreational opportunities and to provide and maintain high quality recreation experiences without degrading forest resources.

This action is needed to meet Forest Plan goals and objectives for recreation, tourism, and to support local and regional economies. In addition, the 2004 Shoreline ROD required a review after 5 years to determine whether to continue implementing the decision, or to supplement it. A 5-year review was never conducted; this environmental analysis is intended to fulfill the role of that review. This environmental analysis will replace the Shoreline ROD with a new Environmental Impact Statement and Record of Decision.

Since the Shoreline ROD was completed in 2004, demand for non-motorized recreation commercial services that originate in the marine shoreline zone has increased. The need for recreation commercial services has expanded both in terms of number of visitors, and the types of services being offered. There has been an increase in the fleet of small to mid-size cruise ships desiring to guide on the Tongass, and the demand for guided big game hunting continues to grow. Also, the traditionally low-use seasons (April–May; September–October) are seeing increased use, with additional interest for commercial use in the winter use season (January–March). Six of the use areas defined in the 2004 Shoreline decision are at 80 percent or more of their allocation during one or more seasons, and operators are dispersing to areas traditionally less used. At some locations, outfitters and guides have requested to operate beyond the ½-mile zone. There is a need to revisit the decision to better align with current market demand for non-motorized commercial recreation services.

Also, in 2008, the Forest Service updated the national directives for outfitting and guiding. These updates simplified procedures and clarified policies for priority use permits governing performance, inspections, and allocation of use. Additionally, data gathered recently through monitoring and reported use by guides shows that some information used in the 2001 Visitor Capacity Analysis required updating based on information gathered through Forest Service monitoring and reported use by guides.

Proposed Action

The Forest Service is proposing to allocate a portion of the overall visitor capacity to outfitter and guide use. The 2014 Shoreline II Project Visitor Capacity Analysis (located at *http://go.usa.gov/Pzi*) establishes the total visitor capacity for the project area. Visitor capacity and the proposed allocations are described in terms of service days. A service day is defined as a day, or any part of a day, for which an outfitter or guide provides service to a client on National Forest System (NFS) lands. Service days were calculated and allocated to 48 geographic units defined as Use Areas.

The Forest Service proposes to allocate up to 80,463 service days of the total visitor capacity of 636,448 service days within the project area to outfitter and guide use. These allocations are proposed by season and Use Area. The Forest Service proposes to allocate guided brown bear hunts in the Alaska Department of Fish and Game (ADF&G) Unit 4 Game Management Unit based on the recommended number of hunts in the Alaska Board of Game Brown Bear Management Strategy (BBMS, 2000). The number of hunts will be allocated by ADF&G Guide Use Area to the spring and fall seasons proportionally based on

the 5-year average from actual use reports (2008–2012). For example, the BBMS recommends ten hunts in the 04–01 ADF&G Guide Use Area (which contains 04–01A, B, and C Shoreline II Use Areas). Based on the 5-year average, 66 percent of the hunts have occurred in the spring season and 34 percent have occurred in the fall season. We propose to allocate seven of the ten hunts (66 percent) to the spring season and three hunts (34 percent) to the fall season. Since Shoreline II Use Areas are smaller subunits of the ADF&G Guide Use Areas, the location of the hunts could occur across multiple Shoreline II Use Areas. The service days used for each hunt would be part of the total outfitter/guide allocation proposed for the Use Area and season.

We propose that no more than 50 percent of the total outfitter/guide allocation for a Use Area, by season, would be allowed at a large group area (LGA), with exceptions in Use Areas with hardened LGA sites. At hardened LGA sites the authorized officer would have the ability to authorize more than 50 percent of that season's Use Area allocation (not to exceed the total commercial allocation for the season). For example, George Island LGA in Use Area 04–16E is a hardened site that can accommodate more than the 2,356 service days available (50 percent of the proposed summer allocation) for LGA use in the summer. The authorized officer could raise the allowed use at this LGA above 2,356 service days.

The project area overlaps with six congressionally designated wilderness areas. The Wilderness Act of 1964 prohibits commercial services, except for those that may be necessary to meet the recreational or other purposes of the area. The need for commercial services in wilderness has been documented in Wilderness Commercial Needs Assessments, which are available at *http://go.usa.gov/Pzi.* Twenty Use Areas are within designated wilderness. In addition to the proposed outfitter and guide use allocations, the Forest Service will seek to expand voluntary wilderness best management practices agreements with recreation service providers where appropriate.

The Proposed Action would allocate a total of 80,463 service days across the four districts for use by outfitters and guides. The use will be authorized by special use permits to outfitters and guides, and may be temporary in nature (less than 1 year) or for multiple years. For outfitters and guides who have demonstrated satisfactory performance, the authorized officer may issue priority use permits, for up to 10 years, in accordance with Forest Service Handbook 2709.14. The Proposed Action does not limit non-commercial use by the public.

Possible Alternatives

A no-action alternative will be considered. This alternative will be a continuation of outfitting and guiding resembling the current management and reflect the decision in the 2004 Shoreline Outfitter/Guide Record of Decision. Also, three additional alternatives are being considered: the proposed action, a lower allocation alternative, and a higher allocation alternative. The lower allocation alternative reflects both views of the public identified during scoping and requirements under the Wilderness Act of 1964 and the Tongass Land Management Plan to provide outstanding opportunities for solitude in wilderness. The higher allocation alternative reflects the views of companies and individuals identified during scoping, as well as a growing tourism industry in Southeast Alaska, and an analysis done by the Tongass National Forest's regional economist.

Adaptive management would be common to all action alternatives. Adaptive management is a process of monitoring results and adjusting the chosen action to meet desired outcomes; this provides the Decision Maker the flexibility to adjust use allocations over the life of the project if specific criteria are met.

Responsible Official

The Forest Supervisor of the Tongass National Forest is the responsible official for this decision.

Nature of Decision To Be Made

The decision based on this EIS will allocate a portion of the total visitor capacity to outfitter and guide use in the marine shoreline zone. The decision, which will be documented in a Record of Decision, will:

1. specify the amount of the carrying capacity in service days that are allocated to commercial recreation use for each Use Area in each season,

2. specify the types of commercial recreation activities permitted,

3. determine what, if any, management strategies to implement for brown bear, wilderness, and large group use areas and other issues identified through the analysis,

4. specify any mitigation measures for commercial recreation activities to reduce user conflicts and resource impacts, and establish monitoring requirements.

Permits or Licenses Required

Some outfitter and guide activities authorized by this decision may require outfitters and guides to obtain permits from other Federal and State agencies.

Scoping Process

This proposal has been listed on the Tongass National Forest Schedule of Proposed Actions since April 2012.The initial scoping period started when the NOI was published June 16, 2014. Comments submitted previously will be considered in the analysis. A public scoping meeting was held in Sitka, Alaska, on July 8th, and in Angoon, Alaska, July 9th, 2014, and a scoping package was mailed to the public on June 13, 2014. There is an opportunity to submit new or additional comments for 45 days after publication of this Corrected NOI.

This project is subject to the Predecisional Administrative Review Process (Objection Process) pursuant to 36 CFR 218, subparts A and B. The ''objection process'' allows parties who have submitted timely, specific written comments during Forest Service-announced public comment periods, such as this scoping period or when the Draft EIS goes out for public comment, to object to the decision being drafted. No public meetings are to be held with the release of this NOI. It is important that reviewers provide their comments at such times and in such manner that they are useful to the agency's preparation of the environmental impact statement. Therefore, comments should be provided prior to the close of the comment period and should clearly articulate the reviewer's concerns and contentions. Comments received in response to this solicitation, including names and addresses of those who comment, will be part of the public record. Comments submitted anonymously will also be accepted and considered.

Maps and detailed information on the project are available on the Shoreline II Outfitter/Guide Web page located at: (*http://goo.gl/tTfXZ5*).

M. Earl Stewart,

Forest Supervisor.

[FR Doc. 2015–15484 Filed 6–24–15; 8:45 am]

BILLING CODE 3410–11–P

DEPARTMENT OF AGRICULTURE

Forest Service

Boise National Forest and Sawtooth National Forest; Idaho and Utah; Forest-Wide Invasive Plant Treatment Environmental Impact Statement

AGENCY: Forest Service, USDA.

ACTION: Notice of intent to prepare an environmental impact statement.

SUMMARY: Invasive plants have been identified as a major threat to the biological diversity and ecological integrity within and outside the Boise National Forest and the Sawtooth National Forest (the Forests). Invasive plants create many adverse environmental effects, including, but not limited to: Displacement of native plants; reduction in functionality of habitat and forage for wildlife and livestock; threats to populations of threatened, endangered and sensitive species; alteration of physical and biological properties of soil, including productivity; changes to the intensity and frequency of fires; and loss of recreational opportunities. Within the 2,110,408 acres of the of the Sawtooth National Forest and with the 2,203,703 acres of the Boise National Forest, approximately 247,603 acres are identified as being infested with invasive, non-native, and/or State-listed noxious weeds. These invasive plant infestations have a high potential to expand on lands within and adjacent to the Forests, degrading desired plant communities and the values provided by those communities. Forest lands are also threatened by 'potential invaders', invasive plants that have not been found on the Forests but are known to occur in adjacent lands, Counties, or States. Infestations can be prevented, eliminated, or controlled through the use of specific management practices. A clear and comprehensive integrated invasive plant management strategy would allow for the implementation of timely and effective invasive plant management and prevention for projects and programs on the Forests. In the absence of an aggressive invasive plant management program, the number, density, and distribution of invasive plants on both Forests will continue to increase.

DATES: Comments concerning the scope of the analysis must be received by August 10, 2015. The draft environmental impact statement is expected April, 2016 and the final environmental impact statement is expected November, 2016.

ADDRESSES: Send written comments to Sawtooth National Forest—Supervisor's Office; Attn: Invasive Species Project; 2647 Kimberly Road East, Twin Falls, ID 83301. The office business hours for those submitting hand-delivered comments are 8:00 a.m. to 4:30 p.m. Monday through Friday, excluding holidays. Comments can be sent via facsimile to (208) 737–3236. Electronic comment should be submitted as part of the actual email message or as an attachment in Microsoft Word, rich text format (rtf) or portable document format (pdf) only and sent to *comments-intermtn-sawtooth@fs.fed.us*.

FOR FURTHER INFORMATION CONTACT: Carol Brown, Sawtooth Forest Environmental Coordinator; (208) 622–5371; via mail at Ketchum Ranger Station; P.O. Box 2356; Ketchum, ID 83340; or at the Ketchum Ranger Station located at 206 Sun Valley Road, Ketchum, Idaho.

Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877–8339 between 8 a.m. and 8 p.m., Eastern Time, Monday through Friday.

SUPPLEMENTARY INFORMATION:

Purpose and Need for Action

The overall purpose of the proposed action is to reduce the negative effects of invasive plants on the structure and function of native plant communities and on other natural resource values that can otherwise be adversely impacted by invasive plants and to update analysis of the effects of Forest-wide integrated invasive plant management. The proposal is in response to an underlying need to implement policy and direction provided at the National, Regional, State, and Forest levels, which includes control and containment of invasive plants on the Forests (Executive Order 13112—Invasive Species, 2004 National Invasive Species Strategy and Implementation Plan, 2008–2012 National Invasive Species Management Plan, 2009 Intermountain Region Invasive Species Management Strategy, 2005 Idaho Strategic Plan for Managing Noxious and Invasive Weeds, amended 2010 Boise National Forest Land and Resource Management Plan, and the amended 2012 Sawtooth National Forest Land and Resource Management Plan). The need of the proposed action is multifaceted: Invasive plants are diminishing the natural resource values of the Forest. Forest resources are negatively impacted by existing and expanding invasive plant species populations. These species are known to out-compete native plants, which can result in reduced productivity and biodiversity, habitat loss, and associated economic impacts. There must be a timely response to new infestations, new invasive plant species, and landscape scale disturbances. On the Forests, landscape level tree mortality and disturbance from insects and wildfires have increased and are likely to continue to increase the potential for invasive plant infestations. The Forests need the flexibility to treat expanded and/or newly identified infestations in a timely manner. Existing decisions for invasive plant management on the Forests do not address new species or provide priorities for managing new infestations. Updating these decisions would allow the Forests to satisfy the need to incorporate early detection and rapid response into the invasive plant management program. Existing invasive plant populations on the Forests require active and adaptive management. Invasive plant infestations already exist throughout the Forests and without management will likely increase in density and distribution. Active and adaptive integrated pest management is necessary to contain invasive plants within existing boundaries, reduce infestation densities, and retard the establishment of new infestations. Control efforts should be focused on infestations that can realize the greatest resource benefits—those with the highest risk of spread, those that have not become established, and those that have the best likelihood of success of control. New analysis and planning is needed to make available the most current tools and guide their best use. Rehabilitation of degraded landscapes can inhibit the spread and establishment of invasive plants. Appropriate rehabilitation efforts are a critical component of a fully functional invasive plant management program. The goals of rehabilitating degraded areas may include preventing new infestations, preventing the reoccurrence of eradicated infestations, and/or reducing the density and spread of existing infestations. Post-fire rehabilitation efforts may incorporate one or more of the established control techniques outlined in the Proposed Action. Federal, State, and Forest Service laws, regulation, policy and direction relating to invasive plant management must be implemented and followed. Implementing invasive species laws and policies requires aggressive invasive plant management. This analysis would identify the strategies that the Forests would use to comply with laws and policies

pertaining to invasive plant management.

Proposed Action

The Forests propose to implement adaptive and integrated invasive plant management on current and potential infested areas Forest-wide, including the Sawtooth Wilderness, but excluding the Frank Church-River of No Return Wilderness. The overall management objective is to maximize the control of invasive and noxious weed species using an Integrated Weed Management (IWM) approach. Management activities would include inventory and assessment designed to support 'Early Detection Rapid Response' (EDRR), control methods, implementation and effectiveness monitoring, and rehabilitation. Activities would be implemented with partners at the federal, state, and local level where opportunities exist. To provide for EDRR, the Forests would design a plan that allows treatment of invasive plant infestations located outside of currently identified infested areas. Infestations outside of currently identified areas may include new sites that arise in the future, or sites that currently exist, but have not been identified in Forest inventories to date. The intent of EDRR is to allow timely control, so that new infestations can be treated when they are small, preventing establishment and spread, while reducing the costs and potential side effects of treatment. The Proposed Action includes the use of ground-based and aerial herbicide applications, manual and mechanical, aquatic treatments, biological, and combinations of these treatments to treat noxious weeds. Proposed control methods would be based on integrated pest management principles and methods known to be effective for each target species. They include, but are not limited to, mechanical techniques, such as mowing and pulling; cultural practices, such as the use of certified noxious weed-free hay; biological control agents, such as pathogens, insects, and controlled grazing; and herbicides that target specific invasive plant species. Control methods could be employed alone or in combination to achieve the most effective control. Treatment methods would be based on the extent, location, type, and character of an infestation and would be implemented using project design features. A maximum of 20,000 acres for each Forest is proposed for treatment annually: 2,000 Acres biocontrol, 2000 acres manual/mechanical treatment, and 16,000 acres chemical treatment. Management priority would be based on factors such number and size of known infestations, proximity to vectors or susceptible habitat, and ability to outcompete desirable plant species. The priority of species to be treated would vary based on these factors and could change over time. These priorities would be used to guide selection of specific management activities for particular infestations.

Rehabilitation activities would be designed and implemented based on the conditions found in and around infested areas. Both active revegetation and passive revegetation (allowing plants on site to fill in a treated area) would be considered. Rehabilitation techniques would be assessed and implemented in order to promote native plant communities that are resistant to infestation by invasive plants.

Possible Alternatives

The 'Current Management Alternative' would continue the same weed management programs, treatments, and levels of effort for controlling weeds on both Forests as are currently being used. These programs are limited to the treatments and methods analyzed in the original analyses and decisions. Under the Current Management Alternative, mechanical, biological, manual and localized herbicide use would continue. In addition cultural control, non-treatment practices that are part of the Forest Service IWM Program (including maintaining weed prevention, education, and public awareness programs) would continue to be implemented under the Current Management Alternative. Because of limited ability to rapidly respond to new treatment areas and updated methods, it is anticipated that continuation of the current weed treatment program would not keep pace with the spread of weeds on both Forests. New weed invaders would continue to establish populations that would likely increase in size unless a weed management program that is more comprehensive than the program associated with the Current Management Alternative is developed and implemented. Under this Alternative, it would likely not be possible to be consistent with management direction in all of the Management Areas on both Forests or to implement effectiveness monitoring and adaptive management as prescribed in the Boise amended 2010 Forest Plan or the Sawtooth amended 2012 Forest Plan. Expanding target weed species, treatment acres, and treatment methods in the under the Current Management Alternative would require further analysis and documentation. This would constrain Forest Service managers from responding in a timely and cost-effective manner to new weed infestations.

Responsible Officials

Boise Forest Supervisor and the Sawtooth Forest Supervisor.

Nature of Decision To Be Made

The Boise Forest Supervisor will decide whether or not to treat invasive plants on the Boise National Forest, excluding the Frank Church River of No Return Wilderness, and if so, what methods, how much treatment and what strategies (including adaptive management and EDRR) will be used to contain, control, or eradicate invasive plants.

The Sawtooth Forest Supervisor will decide whether or not to treat invasive plants on the Sawtooth National Forest, including the Sawtooth Wilderness, and if so, what methods, how much treatment and what strategies (including adaptive management and EDRR) will be used to contain, control, or eradicate invasive plants.

Permits or Licenses Required

Applicators must be licensed Idaho professional herbicide applicators per Idaho Department of Agriculture Rules Governing Pesticide Use and Application. (Idaho Code § 22–3404)

Scoping Process

This notice of intent initiates the scoping process, which guides the development of the environmental impact statement. Comments that would be most useful are those concerning developing or refining the proposed action, in particular are site specific concerns and those that can help us develop treatments that would be responsive to our goal to control, contain, or eradicate invasive plants. Public meetings are anticipated to be held following publication of the Draft Environmental Impact Statement

It is important that reviewers provide their comments at such times and in such manner that they are useful to the agency's preparation of the environmental impact statement. Therefore, comments should be provided prior to the close of the comment period and should clearly articulate the reviewer's concerns and contentions.

Comments received in response to this solicitation, including names and addresses of those who comment, will be part of the public record for this proposed action. Comments submitted anonymously will be accepted and considered, however.

Dated: June 16, 2015.

Kit T. Mullen,

Sawtooth Forest Supervisor.

[FR Doc. 2015–15609 Filed 6–24–15; 8:45 am]

BILLING CODE 3410–11–P

DEPARTMENT OF COMMERCE

U.S. Census Bureau

Proposed Information Collection; Comment Request; Report of Building or Zoning Permits Issued for New Privately-Owned Housing Units (Building Permits Survey)

AGENCY: U.S. Census Bureau, Commerce.

ACTION: Notice.

SUMMARY: The Department of Commerce, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995.

DATES: To ensure consideration, written comments must be submitted on or before August 24, 2015.

ADDRESSES: Direct all written comments to Jennifer Jessup, Departmental Paperwork Clearance Officer, Department of Commerce, Room 6616, 14th and Constitution Avenue NW., Washington, DC 20230 (or via the Internet at *jjessup@doc.gov*).

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection instrument(s) and instructions should be directed Raemeka Mayo, U.S. Census Bureau, MCD, CENHQ Room 7K181, 4600 Silver Hill Road, Washington, DC 20233, telephone (301) 763–4688 (or via the Internet at *Raemeka.M.Mayo@census.gov*).

SUPPLEMENTARY INFORMATION:

I. Abstract

The Census Bureau plans to request a three-year extension of a currently approved collection of the Form C–404, Building Permits Survey. The Census Bureau produces statistics used to monitor activity in the large and dynamic construction industry. Given the importance of this industry, several of the statistical series are key economic indicators. Two such series are (a) Housing Units Authorized by Building Permits and (b) Housing Starts. Both are based on data from samples of permit-issuing places. These statistics help state and local governments and the Federal Government, as well as private industry, to analyze the housing and construction industry sector of the economy.

The Census Bureau uses Form C–404 to collect information on changes to the geographic coverage of the permit-issuing place, the number and valuation of new residential housing units authorized by building permits, and additional information on residential permits valued at $1M or more. The form is titled ''Report of Building or Zoning Permits Issued for New Privately-Owned Housing Units''. We use these data to estimate the number of housing units started, completed, and single-family houses sold, and to select samples for the Census Bureau's demographic surveys. These data are a component of the index of leading economic indicators. The Census Bureau uses the detailed geographic data collected from state and local officials on new residential construction authorized by building permits in the development of annual population estimates that are used by government agencies to allocate funding and other resources to local areas. Policymakers, planners, businesses, and others also use the detailed geographic data to monitor growth, plan for local services, and to develop production and marketing plans. The Building Permits Survey is the only source of statistics on residential construction for states and smaller geographic areas. Building permits are public records; therefore, the information is not subject to disclosure restrictions.

II. Method of Collection

Respondents may submit their completed form by mail, Internet or fax. Some respondents choose to email electronic files or mail printouts of permit information in lieu of returning the form.

The survey universe is comprised of approximately 19,875 local governments that issue building permits. Due to resource availability and time required to complete the data review and analysis, we collect data from some offices monthly and other offices annually. The Building Permits Survey monthly sample is also used as the control totals in the calculation of ratios used in the estimation methodology for the Survey of Construction. We collect this information monthly via Internet, mail or fax for about 7,675 permit-issuing jurisdictions and via electronic files or mailed printouts for about 400 jurisdictions. For the remaining jurisdictions, we collect this information annually via Internet, mail or fax for about 11,425 jurisdictions and via electronic files or mailed printouts for about 375 jurisdictions.

III. Data

OMB Control Number: 0607–0094.

Form Number(s): C–404.

Type of Review: Regular submission.

Affected Public: State and Local Governments.

Estimated Number of Respondents: 19,875.

Estimated Time per Response: 8 minutes for monthly respondents who report via Internet, mail or faxing the form, 23 minutes for annual respondents who report via Internet, mail or faxing the form and 3 minutes for monthly and annual respondents who send electronic files or mail printouts.

Estimated Total Annual Burden Hours: 16,918.

Estimated Total Annual Cost to Public: $0.

Respondent's Obligation: Voluntary.

Legal Authority: Title 13, United States Code, Sections 131 and 182.

IV. Request for Comments

Comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden (including hours and cost) of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of this information collection; they also will become a matter of public record.

Sheleen Dumas,

Departmental PRA Lead, Office of the Chief Information Officer.

[FR Doc. 2015–15543 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–07–P

DEPARTMENT OF COMMERCE

Foreign-Trade Zones Board

[B–13–2015]

Authorization of Production Activity, Foreign-Trade Zone 144, Mercedes Benz USA, LLC (Accessorizing Passenger Motor Vehicles), Brunswick, Georgia

On February 18, 2015, the Brunswick and Glynn County Development Authority, grantee of FTZ 144, submitted a notification of proposed production activity to the Foreign-Trade Zones (FTZ) Board on behalf of Mercedes Benz USA, LLC, within FTZ 144, in Brunswick, Georgia.

The notification was processed in accordance with the regulations of the FTZ Board (15 CFR part 400), including notice in the **Federal Register** inviting public comment (80 FR 11156, 3–2–2015). The FTZ Board has determined that no further review of the activity is warranted at this time. The production activity described in the notification is authorized, subject to the FTZ Act and the FTZ Board's regulations, including Section 400.14.

Dated: June 18, 2015.

Elizabeth Whiteman,

Acting Executive Secretary.

[FR Doc. 2015–15631 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

Foreign-Trade Zones Board

[S–93–2015]

Foreign-Trade Zone 83—Huntsville, Alabama, Application for Subzone, Toyota Motor Manufacturing Alabama, Inc., Huntsville, Alabama

An application has been submitted to the Foreign-Trade Zones (FTZ) Board by the Huntsville-Madison County Airport Authority, grantee of FTZ 83, requesting subzone status for the facilities of Toyota Motor Manufacturing Alabama, Inc., in Huntsville, Alabama. The application was submitted pursuant to the provisions of the Foreign-Trade Zones Act, as amended (19 U.S.C. 81a–81u), and the regulations of the FTZ Board (15 CFR part 400). It was formally docketed on June 19, 2015.

The proposed subzone would consist of the following sites: *Site 1* (200 acres)—1 Cotton Valley Drive, Huntsville; and *Site 2* (0.87 acres)—144 Hall Bryant Circle, Huntsville. The proposed subzone would be subject to the existing activation limit of FTZ 83. A notification of proposed production activity has also been submitted and is being processed under 15 CFR 400.37 (B–32–2015).

In accordance with the FTZ Board's regulations, Camille Evans of the FTZ Staff is designated examiner to review the application and make recommendations to the Executive Secretary.

Public comment is invited from interested parties. Submissions shall be addressed to the FTZ Board's Executive Secretary at the address below. The closing period for their receipt is August 4, 2015. Rebuttal comments in response to material submitted during the foregoing period may be submitted during the subsequent 15-day period to August 19, 2015.

A copy of the application will be available for public inspection at the Office of the Executive Secretary, Foreign-Trade Zones Board, Room 21013, U.S. Department of Commerce, 1401 Constitution Avenue NW., Washington, DC 20230–0002, and in the ''Reading Room'' section of the FTZ Board's Web site, which is accessible via *www.trade.gov/ftz.*

FOR FURTHER INFORMATION CONTACT: Camille Evans at *Camille.Evans@trade.gov* or (202) 482–2350.

Dated: June 19, 2015.

Elizabeth Whiteman,

Acting Executive Secretary.

[FR Doc. 2015–15634 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

Foreign-Trade Zones Board

[B–12–2015]

Authorization of Production Activity, Foreign-Trade Zone 74, Mercedes Benz USA, LLC, (Accessorizing Passenger Motor Vehicles), Baltimore, Maryland

On February 18, 2015, the City of Baltimore, grantee of FTZ 74, submitted a notification of proposed production activity to the Foreign-Trade Zones (FTZ) Board on behalf of Mercedes Benz USA, LLC, within FTZ 74, in Baltimore, Maryland.

The notification was processed in accordance with the regulations of the FTZ Board (15 CFR part 400), including notice in the **Federal Register** inviting public comment (80 FR 11156, 3–2–2015). The FTZ Board has determined that no further review of the activity is warranted at this time. The production activity described in the notification is authorized, subject to the FTZ Act and the FTZ Board's regulations, including Section 400.14.

Dated: June 18, 2015.

Elizabeth Whiteman,

Acting Executive Secretary.

[FR Doc. 2015–15632 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

Foreign-Trade Zones Board

[S–92–2015]

Foreign-Trade Zone 92—Gulfport, Mississippi, Application for Subzone Expansion, Subzone 92A, VT Halter Marine, Inc., Pascagoula, Mississippi

An application has been submitted to the Foreign-Trade Zones Board (the Board) by the Mississippi Coast Foreign Trade Zone, Inc., grantee of FTZ 92, requesting an additional site within Subzone 92A on behalf of VT Halter Marine, Inc., located in Pascagoula, Mississippi. The application was submitted pursuant to the provisions of the Foreign-Trade Zones Act, as amended (19 U.S.C. 81a–81u), and the regulations of the Board (15 CFR part 400). It was formally docketed on June 19, 2015.

Subzone 92A was approved on March 4, 1988 (Board Order 373, 53 FR 7956, 3/11/1988) and currently consists of four sites totaling 89 acres: *Site 1* (18 acres)—Moss Point Marine Yard located on the east bank of the Pascagoula River, five miles north of the city of Pascagoula; *Site 2* (22 acres)—Halter Marine Yard located on Bounds Lake, some four miles south of Site 1; *Site 3* (19 acres)—Trinity Pascagoula Marine Yard located some 7 miles from Sites 1 & 2; and, *Site 4* (30 acres)—Bernard Bayou Industrial Seaway located one mile north of Gulfport. The applicant is requesting authority to expand the subzone to include an additional site: *Proposed Site 5* (6.25 acres)—2810 Louise Street, Pascagoula. The existing subzone and expanded portion would be subject to the existing activation limit of FTZ 92. No authorization for production activity has been requested at this time.

In accordance with the Board's regulations, Camille Evans of the FTZ Staff is designated examiner to review the application and make recommendations to the Executive Secretary.

Public comment is invited from interested parties. Submissions shall be addressed to the Board's Executive Secretary at the address below. The closing period for their receipt is August

4, 2015. Rebuttal comments in response to material submitted during the foregoing period may be submitted during the subsequent 15-day period to August 19, 2015.

A copy of the application will be available for public inspection at the Office of the Executive Secretary, Foreign-Trade Zones Board, Room 21013, U.S. Department of Commerce, 1401 Constitution Avenue NW., Washington, DC 20230–0002, and in the ''Reading Room'' section of the Board's Web site, which is accessible via *www.trade.gov/ftz.*

FOR FURTHER INFORMATION CONTACT: Camille Evans at *Camille.Evans@trade.gov* or (202) 482–2350.

Dated: June 19, 2015.

Elizabeth Whiteman,

Acting Executive Secretary.

[FR Doc. 2015–15635 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

Bureau of Industry and Security

Proposed Information Collection; Comment Request; Chemical Weapons Convention Provisions of the Export Administration Regulations

AGENCY: Bureau of Industry and Security, Commerce.

ACTION: Notice.

SUMMARY: The Department of Commerce, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995.

DATES: Written comments must be submitted on or before August 24, 2015.

ADDRESSES: Direct all written comments to Jennifer Jessup, Departmental Paperwork Clearance Officer, Department of Commerce, Room 6616, 14th and Constitution Avenue NW., Washington, DC 20230 (or via the Internet at *JJessup@doc.gov*).

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection instrument and instructions should be directed to Mark Crace, BIS ICB Liaison, (202) 482–8093, *Mark.Crace@bis.doc.gov.*

SUPPLEMENTARY INFORMATION:

I. Abstract

The Chemical Weapons Convention (CWC) is a multilateral arms control treaty that seeks to achieve an international ban on chemical weapons (CW). The CWC prohibits, the use, development, production, acquisition, stockpiling, retention, and direct or indirect transfer of chemical weapons. This collection implements the following provision of the treaty:

Schedule 1 notification and report: Under Part VI of the CWC Verification Annex, the United States is required to notify the Organization for the Prohibition of Chemical Weapons (OPCW), the international organization created to implement the CWC, at least 30 days before any transfer (export/import) of Schedule 1 chemicals to another State Party. The United States is also required to submit annual reports to the OPCW on all transfers of Schedule 1 Chemicals.

End-Use Certificates: Under Part VIII of the CWC Verification Annex, the United States is required to obtain End-Use Certificates for transfers of Schedule 3 chemicals to Non-States Parties to ensure the transferred chemicals are only used for the purposes not prohibited under the Convention.

II. Method of Collection

Submitted electronically or on paper.

III. Data

OMB Control Number: 0694–0117.

Form Number(s): Not applicable.

Type of Review: Regular submission extension.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 70.

Estimated Time per Response: 36 minutes.

Estimated Total Annual Burden Hours: 42 hours.

Estimated Total Annual Cost to Public: $0.

IV. Request for Comments

Comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden (including hours and cost) of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of this information collection; they also will become a matter of public record.

Sheleen Dumas,

Departmental PRA Lead, Office of the Chief Information Officer.

[FR Doc. 2015–15542 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–33– P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–888]

Floor-Standing, Metal-Top Ironing Tables and Certain Parts Thereof From the People's Republic of China: Notice of Court Decision Not in Harmony With Final Results and Notice of Amended Final Results of the Antidumping Duty Administrative Review; 2008–2009

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: On December 30, 2014, the United States Court of International Trade (the Court) issued final judgment in *Since Hardware (Guangzhou) Co., Ltd.* v. *United States,* Court No. 11–00106, sustaining the Department of Commerce's (the Department) final results of the third redetermination pursuant to remand.[1] Consistent with the decision of the United States Court of Appeals for the Federal Circuit (Federal Circuit) in *Timken Co., v. United States,* 893 F.2d 337 (Fed. Cir. 1990) (*Timken*), as clarified by *Diamond Sawblades Mfrs. Coalition* v. *United States,* 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*), the Department is notifying the public that the final judgment in this case is not in harmony with the Department's final results of the antidumping duty administrative review of floor-standing, metal top ironing tables and certain parts thereof from the People's Republic of China covering the period August 1, 2008, through July 31, 2009, and is amending the final results with respect to the weighted-average dumping margin assigned to both Since Hardware (Guangzhou) Co., Ltd. (Since Hardware) and Foshan Shunde Yongjian

[1] *See* Final Results of Redetermination Pursuant to Court Remand, Floor Standing Metal Top Ironing Tables and Certain Parts Thereof from the People's Republic of China, *Since Hardware (Guangzhou) Co., Ltd.* v. *United States,* Court No. 11–00106, Slip Op. 14–44 (CIT April 15, 2014), dated July 8, 2014 (*Third Redetermination*), available at *http://enforcement.trade.gov/remands/index.htm.*

Housewares & Hardwares Co., Ltd. (Foshan Shunde).[2]

DATES: *Effective Date:* January 9, 2015.

FOR FURTHER INFORMATION CONTACT: Michael J. Heaney or Robert James, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230; telephone: (202) 482–4475 or (202) 482–0649, respectively.

SUPPLEMENTARY INFORMATION:

Background

On April 27, 2011, the Department published its *Amended Final Results.*[3] On April 28, 2011, Foshan Shunde and Since Hardware, exporters of the subject merchandise, timely filed complaints with the Court to challenge certain aspects of the *Amended Final Results.* The litigation history of this procedure is outlined below.

On August 14, 2012, the Court remanded the matter.[4] On December 17, 2012, the Department issued its *First Redetermination,* in which it (1) reconsidered the public availability of the financial statements used in the *Final Results,* (2) explained why the Department selected the 2006–2007 financial statements of Infiniti Modules (Infiniti) and declined to use the 2008–2009 financial statements of either Omax Autos (Omax) or Maximaa Systems Limited (Maximaa), (3) defended the Department's brokerage and handling calculation and responded to the objections raised to that calculation by Foshan Shunde, (4) recalculated labor wage rates to conform with the Court's decision in *Home Products International,*[5] and (5) recalculated the cotton conversion factor used in the antidumping calculation for Since Hardware.[6]

Upon consideration of the *First Redetermination,* on May 30, 2013, the Court affirmed our (1) calculation of Since Hardware's cotton conversion factor, (2) recalculation of labor expense, (3) decision to reject the financial statements of Omax as a source of financial ratios, and (4) use of World Bank data to derive brokerage and handling expenses.[7] The Court also remanded the case to the Department to reconsider: (1) Using financial statements from Maximaa in light of the fact that Infiniti's statements are non-contemporaneous and present public availability concerns, (2) the respondent's claim that World Bank data unfairly represent brokerage and handling costs, (3) respondent's evidence related to port and terminal handling costs based on container size.[8]

On August 14, 2013, the Department issued its *Second Redetermination,* in which it further explained its basis for selecting the financial statements of Infiniti over those of Maximaa, (2) recalculated the portion of Foshan Shunde's brokerage and handling expense related to the container size adjustment, and (3) reconsidered Foshan Shunde's objections regarding the difference between inland and seaport cities and determined that no adjustment to that calculation is warranted.[9]

On April 15, 2014, the Court affirmed the Department's financial statement selection.[10] However, the Court remanded for further consideration aspects of the Department's brokerage and handling calculation, and asked for the Department to address zeroing in a nonmarket economy context.[11]

On July 8, 2014, the Department filed its *Third Redetermination,* in which it recalculated the conversion factor for Foshan Shunde, and the labor expense rate for both Since Hardware and Foshan Shunde consistent with the instructions of the Court.[12] Also, in the *Third Redetermination,* under protest, the Department recalculated the brokerage and handling expense for Foshan Shunde based upon the instructions set forth by the Court.[13] On December 30, 2014, the Court sustained the Department's *Third Redetermination,* and entered final judgment.[14]

Timken Notice

In its decision in *Timken,* 893 F.2d at 341, as clarified by *Diamond Sawblades,* the Federal Circuit has held that, pursuant to section 516A(e) of the Tariff Act of 1930, as amended (the Act), the Department must publish a notice of a court decision not ''in harmony'' with a Department determination, and must suspend liquidation of entries pending a ''conclusive'' court decision. The Court's December 30, 2014, judgment sustaining the *Third Redetermination* constitutes a final decision of the Court that is not in harmony with the Department's *Amended Final Results.* This notice is published in fulfillment of the publication requirement of *Timken.* Accordingly, the Department will continue the suspension of liquidation of the subject merchandise pending the expiration of the period of appeal or, if appealed, pending a final and conclusive court decision.

Second Amended Final Results

Because there is now a final court decision, the Department amends the *Amended Final Results* with respect to the dumping margin of Since Hardware and Foshan Shunde. The revised weighted-average dumping margin for Since Hardware and Foshan Shunde during the period August 1, 2008, through July 31, 2009, is as follows:

Exporter	Weighted average dumping margin (percent)
Since Hardware (Guangzhou) Co., Ltd.	83.83
Foshan Shunde Yongjian Housewares & Hardwares Co., Ltd.	18.88

Because there have been no subsequent review for Since Hardware, the revised cash deposit rate for Since Hardware is now 83.33 percent. For Foshan Shunde, the cash deposit rate will remain the rate established in the *2010–2011 Final Results,* a subsequent review, which is 157.68 percent.[15]

[2] *See Floor-Standing Metal-Top Ironing Tables and Certain Parts Thereof From the People's Republic of China: Final Results of Antidumping Duty Administrative Review,* 76 FR 15297 (March 21, 2011), and accompanying Issues and Decision Memorandum, as amended by *Floor-Standing Metal-Top Ironing Tables and Certain Parts Thereof From the People's Republic of China: Notice of Amended Final Results of Antidumping Duty Administrative Review,* 76 FR 23543 (April 27, 2011) (collectively, *Amended Final Results*).

[3] *Id.*

[4] *Since Hardware (Guangzhou) Co., Ltd.* v. *United States,* Court No. 11–00106 (August 14, 2012) (*Since Hardware I*).

[5] *See Home Products International Inc.* v. *United States,* Court No. 11–00104, Final Results of Redetermination (March 14, 2012) (*Home Products International*).

[6] *See Final Results of Redetermination Pursuant to Court Remand Floor Standing Metal-Top Ironing Tables and Certain Parts Thereof from the People's Republic of China,* dated December 17, 2012 (First Redetermination).

[7] *See Since Hardware (Guangzhou) Co., Ltd.* v. *United States,* Court No. 11–00106, Slip Op. 13–69 (May 30, 2013) (*Since Hardware II*).

[8] *Id.*

[9] *See* Final Results of Redetermination Pursuant to Court Remand Floor Standing Metal Ironing Tables and Certain Parts Thereof from the People's Republic of China, *Since Hardware (Guangzhou) Co., Ltd.* v. *United States,* Court No. 11–00106, dated August 14, 2013 (*Second Redetermination*).

[10] *See Since Hardware (Guangzhou) Co., Ltd.* v. *United States,* Court No. 11–00106, Slip Op. 14–44 (April 15, 2014) (*Since Hardware III*).

[11] *Id.*

[12] *See generally Third Redetermination.*

[13] *Id.*

[14] *See Since Hardware (Guangzhou) Co., Ltd.* v. *United States,* Court No. 11–00106, Slip Op. 14–159 (December 30, 2014).

[15] *See* Floor Standing Metal-Top Ironing Tables and Certain Parts Thereof From the People's Republic of China: Final Results of Antidumping Duty Administrative Review (*2010–2011 Final Results).*

In the event the Court's ruling is not appealed, or if appealed and upheld by the Federal Circuit, the Department will instruct U.S. Customs and Border Protection (CBP) to assess antidumping duties on entries of the subject merchandise exported by Since Hardware and Foshan Shunde using the revised assessment rate calculated by the Department in the *Third Redetermination.*

Cash Deposit Requirements

In accordance with section 735(c)(1)(B) of the Act, the Department will instruct CBP to collect a cash deposit of 83.33 percent for entries of subject merchandise exported by Since Hardware, effective January 9, 2015, in accordance with the *Timken Notice.*

This notice is issued and published in accordance with sections 516(A)(e), 751(a)(1), and 777(i)(1) of the Act.

Dated: June 18, 2015.

Paul Piquado,

Assistant Secretary for Enforcement & Compliance.

[FR Doc. 2015–15630 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

Submission for OMB Review; Comment Request

The Department of Commerce will submit to the Office of Management and Budget (OMB) for clearance the following proposal for collection of information under the provisions of the Paperwork Reduction Act (44 U.S.C. Chapter 35).

Agency: National Oceanic and Atmospheric Administration (NOAA).

Title: Scientific Research, Exempted Fishing, and Exempted Educational Activity Submissions.

OMB Control Number: 0648–0309.

Form Number(s): None.

Type of Request: Regular (extension of a currently approved information collection).

Number of Respondents: 143.

Average Hours per Response: Scientific research plans, 9 hours; scientific research reports, 4 hours; exempted fishing permit requests; 89 hours, exempted fishing permit reports, 15 hours; exempted educational requests, 4 hours; exempted educational reports, 2 hours.

Burden Hours: 7,753.

Needs and Uses: This request is for extension of a current information collection.

Fishery regulations do not generally affect scientific research activities conducted by a scientific research vessel. Persons planning to conduct such research are encouraged to submit a scientific research plan to ensure that the activities are considered research and not fishing. The researchers are requested to submit reports of their scientific research activity after its completion. Eligible researchers on board federally permitted fishing vessels that plan to temporarily possess fish in a manner not compliant with applicable fishing regulations for the purpose of collecting scientific data on catch may submit a request for a temporary possession letter of authorization. The researchers are requested to submit reports of their scientific research activity after its completion. The National Marine Fisheries Service (NMFS) may also grant exemptions from fishery regulations for educational or other activities (*e.g.,* using non-regulation gear). The applications for these exemptions must be submitted, as well as reports on activities.

Affected Public: Business or other for-profit; individuals or households; not for profit organizations; state, local or tribal governments.

Frequency: Annually, on occasion and as required by permits.

Respondent's Obligation: Mandatory.

This information collection request may be viewed at *reginfo.gov.* Follow the instructions to view Department of Commerce collections currently under review by OMB.

Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to *OIRA_Submission@omb.eop.gov* or fax to (202) 395–5806.

Dated: June 19, 2015.

Sarah Brabson,

NOAA PRA Clearance Officer.

[FR Doc. 2015–15583 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–22–P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

Submission for OMB Review; Comment Request

The Department of Commerce will submit to the Office of Management and Budget (OMB) for clearance the following proposal for collection of information under the provisions of the Paperwork Reduction Act (44 U.S.C. Chapter 35).

Agency: National Oceanic and Atmospheric Administration (NOAA).

Title: Seafood Inspection and Certification Requirements.

OMB Control Number: 0648-0266.

Form Number(s): NOAA Forms 89–800, 89–814, 89–819.

Type of Request: Regular (extension of a currently approved information collection).

Number of Respondents: 4,260.

Average Hours per Response: Contract Request, 15 minutes; label approval, 15 minutes; Inspection Request, 30 minutes.

Burden Hours: 19,768.

Needs and Uses: This request is for extension of a currently approved information collection.

The National Marine Fisheries Service (NMFS) operates a voluntary fee-for-service seafood inspection program (Program) under the authorities of the Agricultural Marketing Act of 1946, as amended, the Fish and Wildlife Act of 1956, and the Reorganization Plan No. 4 of 1970. The regulations for the Program are contained in 50 CFR part 260. The program offers inspection grading and certification services, including the use of official quality grade marks which indicate that specific products have been Federally inspected. Those wishing to participate in the program must request the services and submit specific compliance information. In July 1992, NMFS announced new inspection services, which were fully based on guidelines recommended by the National Academy of Sciences, known as Hazard Analysis Critical Control Point (HACCP). The information collection requirements fall under § 260.15 of the regulations. These guidelines required that a facility's quality control system have a written plan of the operation, identification of control points with acceptance criteria and a corrective action plan, as well as identified personnel responsible for oversight of the system.

Affected Public: Business or other for-profit organizations; not-for-profit institutions; state, local, or tribal government.

Frequency: On occasion.

Respondent's Obligation: Required to obtain or retain benefits.

This information collection request may be viewed at *reginfo.gov.* Follow the instructions to view Department of Commerce collections currently under review by OMB.

Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to *OIRA_Submission@omb.eop.gov* or fax to (202) 395–5806.

Dated: June 19, 2015.

Sarah Brabson,

NOAA PRA Clearance Officer.

[FR Doc. 2015–15584 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–22–P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

RIN 0648–XD857

Takes of Marine Mammals Incidental to Specified Activities; Taking Marine Mammals Incidental to a Wharf Maintenance Project

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

ACTION: Notice; issuance of an incidental harassment authorization.

SUMMARY: In accordance with the regulations implementing the Marine Mammal Protection Act (MMPA) as amended, notification is hereby given that NMFS has issued an incidental harassment authorization (IHA) to the U.S. Navy (Navy) to incidentally harass, by Level B harassment only, five species of marine mammals during construction activities as part of a wharf maintenance project conducted in the Hood Canal, Washington.

DATES: This IHA is effective from July 16, 2015, through January 15, 2016.

FOR FURTHER INFORMATION CONTACT: Ben Laws, Office of Protected Resources, NMFS, (301) 427–8401.

SUPPLEMENTARY INFORMATION:

Availability

An electronic copy of the Navy's application and supporting documents, as well as a list of the references cited in this document, may be obtained by visiting the Internet at: *www.nmfs.noaa.gov/pr/permits/incidental/construction.htm.* In case of problems accessing these documents, please call the contact listed above (see **FOR FURTHER INFORMATION CONTACT**).

Background

Sections 101(a)(5)(A) and (D) of the MMPA (16 U.S.C. 1361 *et seq.*) direct the Secretary of Commerce to allow, upon request by U.S. citizens who engage in a specified activity (other than commercial fishing) within a specified area, the incidental, but not intentional, taking of small numbers of marine mammals, providing that certain findings are made and the necessary prescriptions are established.

The incidental taking of small numbers of marine mammals may be allowed only if NMFS (through authority delegated by the Secretary) finds that the total taking by the specified activity during the specified time period will (i) have a negligible impact on the species or stock(s) and (ii) not have an unmitigable adverse impact on the availability of the species or stock(s) for subsistence uses (where relevant). Further, the permissible methods of taking and requirements pertaining to the mitigation, monitoring and reporting of such taking must be set forth.

The allowance of such incidental taking under section 101(a)(5)(A), by harassment, serious injury, death, or a combination thereof, requires that regulations be established. Subsequently, a Letter of Authorization may be issued pursuant to the prescriptions established in such regulations, providing that the level of taking will be consistent with the findings made for the total taking allowable under the specific regulations. Under section 101(a)(5)(D), NMFS may authorize such incidental taking by harassment only, for periods of not more than one year, pursuant to requirements and conditions contained within an IHA. The establishment of these prescriptions requires notice and opportunity for public comment.

NMFS has defined ''negligible impact'' in 50 CFR 216.103 as ''. . . an impact resulting from the specified activity that cannot be reasonably expected to, and is not reasonably likely to, adversely affect the species or stock through effects on annual rates of recruitment or survival.'' Except with respect to certain activities not pertinent here, section 3(18) of the MMPA defines ''harassment'' as: ''. . . any act of pursuit, torment, or annoyance which (i) has the potential to injure a marine mammal or marine mammal stock in the wild [Level A harassment]; or (ii) has the potential to disturb a marine mammal or marine mammal stock in the wild by causing disruption of behavioral patterns, including, but not limited to, migration, breathing, nursing, breeding, feeding, or sheltering [Level B harassment].''

Summary of Request

On November 4, 2014, we received a request from the Navy for authorization to take marine mammals incidental to pile driving and removal associated with maintenance of an explosives handling wharf (EHW–1) in the Hood Canal at Naval Base Kitsap in Bangor, WA (NBKB). The Navy submitted revised versions of the request on February 27 and March 17, 2015. The latter of these was deemed adequate and complete. The Navy plans to replace four structurally unsound piles, between July 16, 2015, and January 15, 2016.

The use of both vibratory and impact pile driving is expected to produce underwater sound at levels that have the potential to result in behavioral harassment of marine mammals. Species with the expected potential to be present during all or a portion of the in-water work window include the Steller sea lion (*Eumetopias jubatus monteriensis*), California sea lion (*Zalophus californianus*), harbor seal (*Phoca vitulina richardii*), killer whale (transient only; *Orcinus orca*), and harbor porpoise (*Phocoena phocoena vomerina*). These species may occur year-round in the Hood Canal, with the exception of the Steller sea lion, which is present only from fall to late spring (approximately late September to early May), and the California sea lion, which is only present from late summer to late spring (approximately late August to early June).

This is the third such IHA for similar work on the same structure. The Navy previously received IHAs for a two-year maintenance project at EHW–1 conducted in 2011–12 and 2012–13 (76 FR 30130 and 77 FR 43049). Additional IHAs were issued to the Navy in recent years for marine construction projects on the NBKB waterfront, including the construction of a second explosives handling wharf (EHW–2) immediately adjacent to EHW–1. Three consecutive IHAs were issued for that project, in 2012–13 (77 FR 42279), 2013–14 (78 FR 43148), and 2014–15 (79 FR 43429). Additional projects include the Test Pile Project (TPP), conducted in 2011–12 in the proposed footprint of the EHW–2 to collect geotechnical data and test methodology in advance of the project (76 FR 38361) and a minor project to install a new mooring for an existing research barge, conducted in 2013–14 (78 FR 43165). In-water work associated with all projects was conducted only during the approved in-water work window (July 16-February 15). Monitoring reports for all of these projects are available on the Internet at *www.nmfs.noaa.gov/pr/permits/incidental/construction.htm* and provide environmental information related to issuance of this IHA.

Description of the Specified Activity

Additional detail regarding the specified activity was provided in our **Federal Register** notice of proposed authorization (80 FR 22477; April 22, 2015); please see that document or

Navy's application for more information.

Overview

NBKB provides berthing and support services to Navy submarines and other fleet assets. The Navy plans to complete necessary maintenance at the EHW–1 facility at NBKB as part of ongoing maintenance conducted as necessary to maintain the structural integrity of the wharf and ensure its continued functionality to support necessary operational requirements. The EHW–1 facility, constructed in 1977, requires ongoing maintenance due to the deterioration of the wharf's existing piling sub-structure. The planned action includes the replacement of four existing 24-in hollow pre-stressed octagonal concrete piles with four new 30-in concrete filled steel pipe piles. Existing piles will be removed using a pneumatic hammer and a crane. Vibratory pile driving will be the primary method used to install new piles, though an impact hammer may be used if substrate conditions prevent the advancement of piles to the required depth or to verify the load-bearing capacity. Sound attenuation measures (*i.e.,* bubble curtain) would be used during all impact hammer operations.

Dates and Duration

The Navy's specified activity will occur only during July 16 through January 15, within the allowable season for in-water work at NBKB. This window is established by the Washington Department of Fish and Wildlife in coordination with NMFS and the U.S. Fish and Wildlife Service (USFWS) to protect juvenile salmon. A maximum of eight pile driving days will occur, but the eight days could occur at any time during the window. Vibratory driving, as compared with impact driving or pile removal via pneumatic chipping, is expected to occur on only four total days.

Impact pile driving during the first half of the in-water work window (July 16 to September 23) may only occur between two hours after sunrise and two hours before sunset to protect breeding marbled murrelets (*Brachyramphus marmoratus;* an Endangered Species Act [ESA]-listed bird under the jurisdiction of USFWS). Vibratory driving during the first half of the window, and all in-water work conducted between September 23 and January 15, may occur during daylight hours (sunrise to sunset). Other construction (not in-water) may occur between 7 a.m. and 10 p.m., year-round. Therefore, in-water work is restricted to daylight hours (at minimum) and there is at least a nine-hour break during the 24-hour cycle from all construction activity.

Specific Geographic Region

NBKB is located on the Hood Canal approximately 32 km west of Seattle, Washington (see Figures 2–1 through 2–3 in the Navy's application). The Hood Canal is a long, narrow fjord-like basin of the western Puget Sound. Throughout its 108-km length, the width of the canal varies from 1.6–3.2 km and exhibits strong depth/elevation gradients and irregular seafloor topography in many areas. Although no official boundaries exist along the waterway, the northeastern section extending from the mouth of the canal at Admiralty Inlet to the southern tip of Toandos Peninsula is referred to as northern Hood Canal. NBKB is located within this region. Please see Section 2 of the Navy's application for detailed information about the specific geographic region, including physical and oceanographic characteristics.

Detailed Description of Activities

Maintenance of necessary facilities for handling of explosive materials is part of the Navy's sea-based strategic deterrence mission, and the Navy has determined that EHW–1 structural integrity is compromised due to deterioration of the wharf's piling sub-structure. The EHW–1 consists of two 30-m access trestles and a main pier deck that measures approximately 215 m in length. The wharf is supported by both 16-in and 24-in hollow octagonal pre-cast concrete piles. Additionally, there are steel and timber fender piles on the outboard and inboard edges of the wharf (see Figures 1–1 through 1–4 in the Navy's application).

The Navy plans to replace four structurally unsound 24-in hollow prestressed octagonal concrete piles, as well as performing additional repair and replacement work above water that would not be expected to result in effects to marine mammals. The piles will be replaced with four 30-in concrete filled steel piles. Piles to be removed will first be scored by a diver using a small pneumatic hammer and then removed by crane. Pile installation will utilize vibratory pile drivers to the greatest extent possible, and the Navy anticipates that most piles will be able to be vibratory driven to within several feet of the required depth. Pile drivability is, to a large degree, a function of soil conditions and the type of pile hammer. The soil conditions encountered during geotechnical explorations at NBKB indicate existing conditions generally consist of fill or sediment of very dense glacially overridden soils, and recent experience at other construction locations along the NBKB waterfront indicates that most piles should be able to be driven with a vibratory hammer to proper embedment depth. However, difficulties during pile driving may be encountered as a result of obstructions, such as rocks or boulders, which may exist throughout the project area. If difficult driving conditions occur, usage of an impact hammer will occur. Impact driving may also be used to verify load-bearing capacity, or proof, installed piles.

Comments and Responses

We published a notice of receipt of Navy's application and proposed IHA in the **Federal Register** on April 22, 2015 (80 FR 22477). During the thirty-day comment period, we received a letter from the Marine Mammal Commission (Commission). The comments and our responses are provided here, and the comments have been posted on the Internet at: *www.nmfs.noaa.gov/pr/permits/incidental/construction.htm.* Please see the comment letters for full rationale behind the recommendations we respond to below.

Comment 1: The Commission recommends that we require the Navy to use the relevant ensonified areas associated with EHW–1 activities and the unadjusted harbor seal density estimate of 9.92 rather than 7.93 seals/km^2 to estimate the number of seals that could be taken during those activities.

Response: We addressed the Commission's concern, which was previously known to us, in detail on pages 22496–22497 of our notice of proposed authorization (80 FR 22477; April 22, 2015). While the Commission makes several valid points, we disagree with the recommendation in relation to the specific context of this project. As we do with all applicants and for all proposed authorizations, we will consider all available information and the most appropriate use of that information in the context of the specified activity and in light of the Commission's position on this issue prior to proposing any future authorizations related to Navy activity in the Hood Canal.

Comment 2: The Commission recommends that we require the Navy to use vessel-based observers to monitor the full extent of the Level B harassment zones, including areas beyond the port security barrier and waterfront restricted area (WRA), for impact and vibratory pile driving and pile removal to (1) determine the numbers of marine mammals taken and total number of takes during those activities and (2)

characterize the effects on those mammals, including cetaceans.

Response: The Commission states that the proposed visual monitoring plan is insufficient because a significant portion of the Level B harassment zone resulting from vibratory pile driving cannot be observed from the shore-based positions reasonably available to the Navy. Expanding visual coverage of the 120-dB root mean square (rms) harassment zone (estimated at 41.6 km^2) would require deployment of small vessels beyond the WRA, because no viable access exists to get observers onto the far shoreline and because the beach area is lost at high tide. NBKB is a nuclear weapons-handling facility with strict security protocols regarding entrance or exit from the WRA that would make deployment of small vessels impracticable for such a small-scale project (maximum of eight days). There is no available facility for housing such vessels outside NBKB.

We routinely deal with actions involving very large Level B harassment zones and typically require, at most, only limited monitoring of the further reaches of such zones due to practicability concerns. Monitoring of farther reaches of such zones during a subset of activity is typically an acceptable way to understand marine mammal occurrence in the action area such that extent of incidental take may be estimated. In anticipation of the particular situation at NBKB, *i.e.,* poor ability to readily deploy vessel-based monitors outside the WRA, we worked with Navy to develop a strong monitoring effort (including dedicated vessel-based line-transect surveys in the absence of noise-producing activity) in 2011 that was intended to inform knowledge of the occurrence of marine mammals in the far-field for multiple years of work. In context of this specified activity, we do not believe that further such effort is commensurate with the level of activity proposed and have determined it to be impracticable. Prior to proposing any future authorizations related to Navy activity in the Hood Canal, we will consider whether additional monitoring requirements are warranted.

Comment 3: The Commission recommends that we require the Navy to use better methods to estimate the numbers of marine mammals taken and the total numbers of takes during EHW–1 activities rather than the extrapolation method recently used for other waterfront activities.

Response: We agree with the Commission's recommendation and will consider methodological improvements in concert with the Navy and the Commission.

Description of Marine Mammals in the Area of the Specified Activity

The marine mammal species that may be harassed incidental to the specified activity are the harbor seal, California sea lion, Steller sea lion, harbor porpoise, and transient killer whales. We presented a detailed discussion of the status of these stocks and their occurrence in the action area in the notice of the proposed IHA (80 FR 22477; April 22, 2015).

Table 1 lists the marine mammal species with expected potential for occurrence in the vicinity of NBKB during the project timeframe and summarizes key information regarding stock status and abundance. Taxonomically, we follow Committee on Taxonomy (2014). Please see NMFS' Stock Assessment Reports (SAR), available at *www.nmfs.noaa.gov/pr/sars,* for more detailed accounts of these stocks' status and abundance. The harbor seal, California sea lion and harbor porpoise are addressed in the Pacific SARs (*e.g.,* Carretta *et al.,* 2014, 2015), while the Steller sea lion and transient killer whale are treated in the Alaska SARs (*e.g.,* Allen and Angliss, 2014, 2015).

TABLE 1—MARINE MAMMALS POTENTIALLY PRESENT IN THE VICINITY OF NBKB

Species	Stock	ESA/MMPA status; strategic (Y/N) [1]	Stock abundance (CV, N_{min}, most recent abundance survey) [2]	PBR [3]	Annual M/SI [4]	Relative occurrence in Hood Canal; season of occurrence
Order Cetartiodactyla—Cetacea—Superfamily Odontoceti (toothed whales, dolphins, and porpoises)						
Family Delphinidae						
Killer whale	West coast transient [6].	–; N	243 (n/a; 2009)	2.4	0	Rare; year-round (but last observed in 2005).
Family Phocoenidae (porpoises)						
Harbor porpoise	Washington inland waters [7].	–; N	10,682 (0.38; 7,841; 2003).	unk	≥2.2	Possible regular presence; year-round.
Order Carnivora—Superfamily Pinnipedia						
Family Otariidae (eared seals and sea lions)						
California sea lion	U.S.	–; N	296,750 (n/a; 153,337; 2011).	9,200	389	Seasonal/common; Fall to late spring (Aug to Jun).
Steller sea lion	Eastern U.S. [5].	–; N	60,131–74,448 (n/a; 36,551; 2008–13) [8].	[9] 1,645	92.3	Seasonal/occasional; Fall to late spring (Sep to May).

TABLE 1—MARINE MAMMALS POTENTIALLY PRESENT IN THE VICINITY OF NBKB—Continued

Species	Stock	ESA/MMPA status; strategic (Y/N) [1]	Stock abundance (CV, N_{min}, most recent abundance survey) [2]	PBR [3]	Annual M/SI [4]	Relative occurrence in Hood Canal; season of occurrence
Family Phocidae (earless seals)						
Harbor seal	Hood Canal [7].	–; N	3,555 (0.15; unk; 1999).	unk	0.2	Common; Year-round resident.

[1] ESA status: Endangered (E), Threatened (T)/MMPA status: Depleted (D). A dash (–) indicates that the species is not listed under the ESA or designated as depleted under the MMPA. Under the MMPA, a strategic stock is one for which the level of direct human-caused mortality exceeds PBR (see footnote 3) or which is determined to be declining and likely to be listed under the ESA within the foreseeable future. Any species or stock listed under the ESA is automatically designated under the MMPA as depleted and as a strategic stock.

[2] CV is coefficient of variation; N_{min} is the minimum estimate of stock abundance. In some cases, CV is not applicable. For killer whales, the abundance values represent direct counts of individually identifiable animals; therefore there is only a single abundance estimate with no associated CV. For certain stocks of pinnipeds, abundance estimates are based upon observations of animals (often pups) ashore multiplied by some correction factor derived from knowledge of the species (or similar species) life history to arrive at a best abundance estimate; therefore, there is no associated CV. In these cases, the minimum abundance may represent actual counts of all animals ashore.

[3] Potential biological removal, defined by the MMPA as the maximum number of animals, not including natural mortalities, that may be removed from a marine mammal stock while allowing that stock to reach or maintain its optimum sustainable population size (OSP).

[4] These values, found in NMFS' SARs, represent annual levels of human-caused mortality plus serious injury from all sources combined (*e.g.,* commercial fisheries, subsistence hunting, ship strike). Annual M/SI often cannot be determined precisely and is in some cases presented as a minimum value. All values presented here are from the draft 2014 SARs (*www.nmfs.noaa.gov/pr/sars/draft.htm*).

[5] Abundance estimates (and resulting PBR values) for these stocks are new values presented in the draft 2014 SARs. This information was made available for public comment and is currently under review and therefore may be revised prior to finalizing the 2014 SARs. However, we consider this information to be the best available for use in this document.

[6] The abundance estimate for this stock includes only animals from the ''inner coast'' population occurring in inside waters of southeastern Alaska, British Columbia, and Washington—excluding animals from the ''outer coast'' subpopulation, including animals from California—and therefore should be considered a minimum count. For comparison, the previous abundance estimate for this stock, including counts of animals from California that are now considered outdated, was 354.

[7] Abundance estimates for these stocks are greater than eight years old and are therefore not considered current. PBR is considered undetermined for these stocks, as there is no current minimum abundance estimate for use in calculation. We nevertheless present the most recent abundance estimates, as these represent the best available information for use in this document.

[8] Best abundance is calculated as the product of pup counts and a factor based on the birth rate, sex and age structure, and growth rate of the population. A range is presented because the extrapolation factor varies depending on the vital rate parameter resulting in the growth rate (*i.e.,* high fecundity or low juvenile mortality).

[9] PBR is calculated for the U.S. portion of the stock only (excluding animals in British Columbia) and assumes that the stock is not within its OSP. If we assume that the stock is within its OSP, PBR for the U.S. portion increases to 2,193.

Potential Effects of the Specified Activity on Marine Mammals and Their Habitat

We provided a detailed discussion of the potential effects of the specified activity on marine mammals and their habitat in the notice of the proposed IHA (80 FR 22477; April 22, 2015). Please see that document for more information.

Mitigation

In order to issue an IHA under section 101(a)(5)(D) of the MMPA, NMFS must set forth the permissible methods of taking pursuant to such activity, and other means of effecting the least practicable impact on such species or stock and its habitat, paying particular attention to rookeries, mating grounds, and areas of similar significance, and on the availability of such species or stock for taking for certain subsistence uses. Please see our notice of the proposed IHA (80 FR 22477; April 22, 2015) for a more detailed description of the planned mitigation.

Measurements from similar pile driving events, including from previously monitored construction activity on the NBKB waterfront, were coupled with practical spreading loss to estimate zones of influence. These values were then used to develop mitigation measures for EHW–1 pile driving activities. In addition to the measures described later in this section, the Navy will employ the following standard mitigation measures:

(a) Conduct briefings between construction supervisors and crews, marine mammal monitoring team, and Navy staff prior to the start of all pile driving activity, and when new personnel join the work, in order to explain responsibilities, communication procedures, marine mammal monitoring protocol, and operational procedures.

(b) For in-water heavy machinery work other than pile driving (using, *e.g.,* standard barges, tug boats, barge-mounted excavators, or clamshell equipment used to place or remove material), if a marine mammal comes within 10 m, operations shall cease and vessels shall reduce speed to the minimum level required to maintain steerage and safe working conditions. This type of work could include the following activities: (1) Movement of the barge to the pile location; (2) positioning of the pile on the substrate via a crane (*i.e.,* stabbing the pile); (3) removal of the pile from the water column/substrate via a crane (*i.e.,* deadpull); or (4) the placement of sound attenuation devices around the piles. For these activities, monitoring will take place from 15 minutes prior to initiation until the action is complete.

Monitoring and Shutdown for Pile Driving

The following measures will apply to the Navy's mitigation through shutdown and disturbance zones:

Shutdown Zone—For all pile driving activities, the Navy will establish a shutdown zone intended to contain the area in which SPLs equal or exceed the 180/190 dB rms acoustic injury criteria. Modeled distances for shutdown zones are shown in Table 2. The Navy will implement a minimum shutdown zone of 29 m radius for cetaceans and 10 m radius for pinnipeds around all pile driving activity. However, no cetaceans have been observed within the floating port security barrier, which is approximately 500 m from the wharf.

Disturbance Zone—Disturbance zones are the areas in which SPLs equal or exceed 160 and 120 dB rms (for pulsed and non-pulsed continuous sound, respectively). Nominal radial distances for disturbance zones are shown in Table 2. Given the size of the disturbance zone for vibratory pile driving, it is impossible to guarantee

that all animals would be observed or to make comprehensive observations of fine-scale behavioral reactions to sound, and only a portion of the zone (*e.g.,* what may be reasonably observed by visual observers stationed within the WRA) will be monitored. In order to document observed incidents of harassment, monitors record all marine mammal observations, regardless of location.

Monitoring Protocols—Monitoring will be conducted before, during, and after pile driving activities. In addition, observers will record all incidents of marine mammal occurrence, regardless of distance from activity, and will document any behavioral reactions in concert with distance from piles being driven. Observations made outside the shutdown zone will not result in shutdown; that pile segment would be completed without cessation, unless the animal approaches or enters the shutdown zone, at which point all pile driving activities would be halted. Monitoring will take place from fifteen minutes prior to initiation through thirty minutes post-completion of pile driving activities. Pile driving activities include the time to remove a single pile or series of piles, as long as the time elapsed between uses of the pile driving equipment is no more than thirty minutes. Please see the Marine Mammal Monitoring Plan (available at *www.nmfs.noaa.gov/pr/permits/incidental/* and as Appendix C of the Navy's application), developed by the Navy with our approval, for full details of the monitoring protocols.

The following additional measures apply to visual monitoring:

(1) Monitoring will be conducted by qualified observers, who will be placed at the best vantage point(s) practicable to monitor for marine mammals and implement shutdown/delay procedures when applicable by calling for the shutdown to the hammer operator. Qualified observers are trained biologists, with the following minimum qualifications:

- Visual acuity in both eyes (correction is permissible) sufficient for discernment of moving targets at the water's surface with ability to estimate target size and distance; use of binoculars may be necessary to correctly identify the target;
- Advanced education in biological science or related field (undergraduate degree or higher required);
- Experience and ability to conduct field observations and collect data according to assigned protocols (this may include academic experience);
- Experience or training in the field identification of marine mammals, including the identification of behaviors;
- Sufficient training, orientation, or experience with the construction operation to provide for personal safety during observations;
- Writing skills sufficient to prepare a report of observations including but not limited to the number and species of marine mammals observed; dates and times when in-water construction activities were conducted; dates and times when in-water construction activities were suspended to avoid potential incidental injury from construction sound of marine mammals observed within a defined shutdown zone; and marine mammal behavior; and
- Ability to communicate orally, by radio or in person, with project personnel to provide real-time information on marine mammals observed in the area as necessary.

(2) Prior to the start of pile driving activity, the shutdown zone will be monitored for fifteen minutes to ensure that it is clear of marine mammals. Pile driving will only commence once observers have declared the shutdown zone clear of marine mammals; animals will be allowed to remain in the shutdown zone (*i.e.,* must leave of their own volition) and their behavior will be monitored and documented. The shutdown zone may only be declared clear, and pile driving started, when the entire shutdown zone is visible (*i.e.,* when not obscured by dark, rain, fog, etc.). In addition, if such conditions should arise during impact pile driving that is already underway, the activity would be halted.

(3) If a marine mammal approaches or enters the shutdown zone during the course of pile driving operations, activity will be halted and delayed until either the animal has voluntarily left and been visually confirmed beyond the shutdown zone or fifteen minutes have passed without re-detection of the animal. Monitoring will be conducted throughout the time required to drive a pile.

Sound Attenuation Devices

Bubble curtains will be used during all impact pile driving. The device must distribute air bubbles around one hundred percent of the piling perimeter for the full depth of the water column, and the lowest bubble ring must be in contact with the mudline for the full circumference of the ring. In order to avoid loss of attenuation from design and implementation errors in the absence of such testing, a performance test of the device must be conducted prior to initial use. The performance test will confirm the calculated pressures and flow rates at each manifold ring. In addition, the contractor must train personnel in the proper balancing of air flow to the bubblers and must submit an inspection/performance report to the Navy within 72 hours following the performance test.

Timing Restrictions

In Hood Canal, designated timing restrictions exist for pile driving activities to avoid in-water work when juvenile salmonids are likely to be present. The in-water work window is July 16–January 15. Until September 23, impact pile driving will only occur starting two hours after sunrise and ending two hours before sunset due to marbled murrelet nesting season. After September 23, in-water construction activities will occur during daylight hours (sunrise to sunset).

Soft Start

Soft start will be required for impact and vibratory pile driving. For impact driving, contractors will provide an initial set of strikes from the impact hammer at reduced energy, followed by a thirty-second waiting period, then two subsequent reduced energy strike sets. Soft start for impact driving will be required at the beginning of each day's pile driving work and at any time following a cessation of impact pile driving of thirty minutes or longer. Vibratory soft start involves a requirement to initiate sound from vibratory hammers for fifteen seconds at reduced energy followed by a thirty-second waiting period. This procedure is repeated two additional times. However, if a variable moment hammer proves infeasible for use with this project, or if unsafe working conditions during soft starts are reported by the contractor and verified by an independent safety inspection, the Navy may discontinue use of the vibratory soft start measure.

We have carefully evaluated the Navy's planned mitigation measures and considered their effectiveness in past implementation to determine whether they are likely to effect the least practicable impact on the affected marine mammal species and stocks and their habitat. Our evaluation of potential measures included consideration of the following factors in relation to one another: (1) The manner in which, and the degree to which, the successful implementation of the measure is expected to minimize adverse impacts to marine mammals, (2) the proven or likely efficacy of the specific measure to minimize adverse impacts as planned;

and (3) the practicability of the measure for applicant implementation.

Any mitigation measure(s) we prescribe should be able to accomplish, have a reasonable likelihood of accomplishing (based on current science), or contribute to the accomplishment of one or more of the general goals listed below:

(1) Avoidance or minimization of injury or death of marine mammals wherever possible (goals 2, 3, and 4 may contribute to this goal).

(2) A reduction in the number (total number or number at biologically important time or location) of individual marine mammals exposed to stimuli expected to result in incidental take (this goal may contribute to 1, above, or to reducing takes by behavioral harassment only).

(3) A reduction in the number (total number or number at biologically important time or location) of times any individual marine mammal would be exposed to stimuli expected to result in incidental take (this goal may contribute to 1, above, or to reducing takes by behavioral harassment only).

(4) A reduction in the intensity of exposure to stimuli expected to result in incidental take (this goal may contribute to 1, above, or to reducing the severity of behavioral harassment only).

(5) Avoidance or minimization of adverse effects to marine mammal habitat, paying particular attention to the prey base, blockage or limitation of passage to or from biologically important areas, permanent destruction of habitat, or temporary disturbance of habitat during a biologically important time.

(6) For monitoring directly related to mitigation, an increase in the probability of detecting marine mammals, thus allowing for more effective implementation of the mitigation.

Based on our evaluation of the Navy's planned measures, including information from monitoring of the Navy's implementation of the mitigation measures as prescribed under previous IHAs for this and other projects in the Hood Canal, we have determined that the planned mitigation measures provide the means of effecting the least practicable impact on marine mammal species or stocks and their habitat, paying particular attention to rookeries, mating grounds, and areas of similar significance.

Monitoring and Reporting

In order to issue an IHA for an activity, section 101(a)(5)(D) of the MMPA states that NMFS must set forth ''requirements pertaining to the monitoring and reporting of such taking''. The MMPA implementing regulations at 50 CFR 216.104(a)(13) indicate that requests for incidental take authorizations must include the suggested means of accomplishing the necessary monitoring and reporting that will result in increased knowledge of the species and of the level of taking or impacts on populations of marine mammals that are expected to be present in the proposed action area.

Any monitoring requirement we prescribe should accomplish one or more of the following general goals:

1. An increase in the probability of detecting marine mammals, both within defined zones of effect (thus allowing for more effective implementation of the mitigation) and in general to generate more data to contribute to the analyses mentioned below;

2. An increase in our understanding of how many marine mammals are likely to be exposed to stimuli that we associate with specific adverse effects, such as behavioral harassment or hearing threshold shifts;

3. An increase in our understanding of how marine mammals respond to stimuli expected to result in incidental take and how anticipated adverse effects on individuals may impact the population, stock, or species (specifically through effects on annual rates of recruitment or survival) through any of the following methods:

- Behavioral observations in the presence of stimuli compared to observations in the absence of stimuli (need to be able to accurately predict pertinent information, *e.g.,* received level, distance from source);
- Physiological measurements in the presence of stimuli compared to observations in the absence of stimuli (need to be able to accurately predict pertinent information, *e.g.,* received level, distance from source);
- Distribution and/or abundance comparisons in times or areas with concentrated stimuli versus times or areas without stimuli;

4. An increased knowledge of the affected species; or

5. An increase in our understanding of the effectiveness of certain mitigation and monitoring measures.

The Navy submitted a marine mammal monitoring plan as part of their IHA application, which can be found on the Internet at *www.nmfs.noaa.gov/pr/permits/incidental/*. Similar plans have been successfully implemented by the Navy under previous IHAs issued for work conducted at NBKB.

Visual Marine Mammal Observations

The Navy will collect sighting data and behavioral responses to construction for marine mammal species observed in the region of activity during the period of activity. All observers will be trained in marine mammal identification and behaviors and are required to have no other construction-related tasks while conducting monitoring. The Navy will monitor the shutdown zone and disturbance zone before, during, and after pile driving, with observers located at the best practicable vantage points. Based on our requirements, the Marine Mammal Monitoring Plan would implement the following procedures for pile driving:

- A dedicated monitoring coordinator will be on-site during all construction days. The monitoring coordinator will oversee marine mammal observers. The monitoring coordinator will serve as the liaison between the marine mammal monitoring staff and the construction contractor to assist in the distribution of information.
- MMOs would be located at the best vantage point(s) in order to properly see the entire shutdown zone and as much of the disturbance zone as possible. A minimum of three MMOs will be on duty during all pile driving activity, with two of these monitoring the shutdown zones.
- During all observation periods, observers will use binoculars and the naked eye to search continuously for marine mammals.
- If the shutdown zones are obscured by fog or poor lighting conditions, pile driving at that location will not be initiated until that zone is visible. Should such conditions arise while impact driving is underway, the activity would be halted.
- The shutdown and disturbance zones around the pile will be monitored for the presence of marine mammals before, during, and after any pile driving or removal activity.

Individuals implementing the monitoring protocol will assess its effectiveness using an adaptive approach. Monitoring biologists will use their best professional judgment throughout implementation and seek improvements to these methods when deemed appropriate. Any modifications to protocol will be coordinated between NMFS and the Navy.

Data Collection

We require that observers use approved data forms. Among other pieces of information, the Navy will record detailed information about any

implementation of shutdowns, including the distance of animals to the pile and description of specific actions that ensued and resulting behavior of the animal, if any. In addition, the Navy will attempt to distinguish between the number of individual animals taken and the number of incidents of take. We require that, at a minimum, the following information be collected on the sighting forms:

- Date and time that monitored activity begins or ends;
- Construction activities occurring during each observation period;
- Weather parameters (*e.g.,* percent cover, visibility);
- Water conditions (*e.g.,* sea state, tide state);
- Species, numbers, and, if possible, sex and age class of marine mammals;
- Description of any observable marine mammal behavior patterns, including bearing and direction of travel and distance from pile driving activity;
- Distance from pile driving activities to marine mammals and distance from the marine mammals to the observation point;
- Locations of all marine mammal observations; and
- Other human activity in the area.

Reporting

A draft report will be submitted within ninety calendar days of the completion of the in-water work window. The report will include marine mammal observations pre-activity, during-activity, and post-activity during pile driving days, and will also provide descriptions of any problems encountered in deploying sound attenuating devices, any behavioral responses to construction activities by marine mammals and a complete description of all mitigation shutdowns and the results of those actions and an extrapolated total take estimate based on the number of marine mammals observed during the course of construction. A final report must be submitted within thirty days following resolution of comments on the draft report.

Estimated Take by Incidental Harassment

Except with respect to certain activities not pertinent here, section 3(18) of the MMPA defines ''harassment'' as: ''. . . Any act of pursuit, torment, or annoyance which (i) has the potential to injure a marine mammal or marine mammal stock in the wild [Level A harassment]; or (ii) has the potential to disturb a marine mammal or marine mammal stock in the wild by causing disruption of behavioral patterns, including, but not limited to, migration, breathing, nursing, breeding, feeding, or sheltering [Level B harassment].''

All anticipated takes would be by Level B harassment resulting from vibratory and impact pile driving and involving temporary changes in behavior. The proposed mitigation and monitoring measures are expected to minimize the possibility of injurious or lethal takes such that take by Level A harassment, serious injury, or mortality is considered discountable. However, it is unlikely that injurious or lethal takes would occur even in the absence of the planned mitigation and monitoring measures. Estimated take by incidental harassment was described in detail in our notice of proposed IHA (80 FR 22477; April 22, 2015) and is summarized here.

The Navy has requested authorization for the incidental taking of small numbers of Steller sea lions, California sea lions, harbor seals, transient killer whales, and harbor porpoises in the Hood Canal that may result from pile driving during construction activities associated with the wharf maintenance project described previously in this document. In order to estimate the potential incidents of take that may occur incidental to the specified activity, we first estimated the extent of the sound field that may be produced by the activity and then considered those estimated sound fields in combination with information about marine mammal density or abundance in the project area.

In order to determine reasonable SPLs and their associated effects on marine mammals that are likely to result from pile driving at NBKB, studies with similar properties to the specified activity were evaluated, including measurements conducted for driving of steel piles at NBKB as part of the TPP (Illingworth & Rodkin, 2012). Please see Appendix B of the Navy's application for a detailed description of the information considered in determining reasonable proxy source level values. The Navy used representative source levels (for installation of 30-in steel pipe pile) of 195 dB rms for impact driving and 166 dB rms for vibratory driving. For impact driving, 8 dB effective attenuation was assumed due to use of a bubble curtain and was therefore subtracted from the source level. Practical spreading was assumed in determining appropriate transmission loss.

We assumed that vibratory pile driving could occur on any of the eight days and that sound levels associated with vibratory removal would be conservative in relation to pile removal via pneumatic chipping. Acoustic measurements for pneumatic chipping were previously performed during maintenance work at EHW–1 in 2012, with an average value of 141 dB rms measured at 10 m (RMDT, 2013). Therefore, we do not explicitly consider pile removal (via pneumatic chipping) separately from pile installation activity.

TABLE 2—CALCULATED DISTANCE(S) TO AND AREA ENCOMPASSED BY UNDERWATER MARINE MAMMAL SOUND THRESHOLDS DURING PILE INSTALLATION

Threshold	Distance	Area
Impact driving, pinniped injury (190 dB)	6 m	113 m^2.
Impact driving, cetacean injury (180 dB)	29 m	2,630 m^2.
Impact driving, disturbance (160 dB)	631 m	0.9 km^2.
Vibratory driving, pinniped injury (190 dB)	n/a.	
Vibratory driving, cetacean injury (180 dB)	n/a.	
Vibratory driving, disturbance (120 dB)	6.3 km	41.6 km^2.

Hood Canal does not represent open water, or free field, conditions. Therefore, sounds would attenuate as they encounter land masses or bends in the canal. As a result, the calculated distance and areas of impact for the 120-dB threshold cannot actually be attained at the project area. See Figure 6–1 of the Navy's application for a depiction of the size of areas in which each underwater sound threshold is predicted to occur at the project area due to pile driving.

For all species, the most appropriate information available was used to estimate the number of potential

incidents of take. For harbor seals, this involved published literature describing harbor seal research conducted in Washington and Oregon, including counts and research specific to Hood Canal (Huber *et al.,* 2001; Jeffries *et al.,* 2003; London *et al.,* 2012). Killer whales are known from two periods of occurrence (2003 and 2005) and are not known to preferentially use any specific portion of the Hood Canal. Therefore, potential occurrence was assumed as likely maximum group size (Houghton *et al.,* in prep.) in concert with a nominal number of days present, in order to provide for small possibility that killer whales could be present. The best information available for the remaining species in Hood Canal came from surveys conducted by the Navy at the NBKB waterfront or in the vicinity of the project area (see Appendix A of the Navy's application). Density or abundance information, used in concert with the information provided in Table 2 and with an assumption of eight total days of pile driving and removal, is provided with authorized numbers of take in Table 3.

TABLE 3—NUMBER OF POTENTIAL INCIDENTAL TAKES OF MARINE MAMMALS WITHIN VARIOUS ACOUSTIC THRESHOLD ZONES

Species	Density	Underwater		Percentage of stock abundance
		Level A	Level B (120 dB) [1] [2]	
California sea lion	[3] 71	0	568	0.2
Steller sea lion	[3] 6	0	48	0.1
Harbor seal	7.93	0	2,640	74
Killer whale (transient)	n/a	0	12	[4] 4.9
Harbor porpoise	0.149	0	48	0.4

[1] The 160-dB acoustic harassment zone associated with impact pile driving would always be subsumed by the 120-dB harassment zone produced by vibratory driving. Therefore, takes are not calculated separately for the two zones.

[2] For species with associated density, density was multiplied by largest ZOI (*i.e.,* 41.6 km^2). The resulting value was rounded to the nearest whole number and multiplied by the days of activity. For species with abundance only, that value was multiplied directly by the days of activity. We assume for reasons described earlier that no takes would result from airborne noise.

[3] Figures presented are abundance numbers, not density, and are calculated as the average of average daily maximum numbers per month, and presented for the month with the highest value. Abundance numbers are rounded to the nearest whole number for take estimation.

[4] We assumed that a single pod of six killer whales could be present for as many as two days of the duration, and that harbor porpoise have the likely potential to be affected by project activities for as many as four days of the duration.

Changes From the Proposed Authorization

In the proposed authorization, we provided an erroneous estimate of 32.4 km^2 for the 120-dB Level B harassment zone. That estimate has been corrected to 41.6 km^2, as shown in Table 2. This change resulted in increased take estimates for the two species for which density, rather than abundance, is used. The authorized take number for harbor seals and harbor porpoise has been increased from 2,056 to 2,640 and from 40 to 48, respectively. We assessed these changes in relation to our preliminary determinations, and concluded that the increased numbers do not affect those determinations, described below.

Analyses and Determinations

Negligible Impact Analysis

NMFS has defined ''negligible impact'' in 50 CFR 216.103 as ''. . . an impact resulting from the specified activity that cannot be reasonably expected to, and is not reasonably likely to, adversely affect the species or stock through effects on annual rates of recruitment or survival.'' A negligible impact finding is based on the lack of likely adverse effects on annual rates of recruitment or survival (*i.e.,* population-level effects). An estimate of the number of Level B harassment takes alone is not enough information on which to base an impact determination. In addition to considering estimates of the number of marine mammals that might be ''taken'' through behavioral harassment, we consider other factors, such as the likely nature of any responses (*e.g.,* intensity, duration), the context of any responses (*e.g.,* critical reproductive time or location, migration), as well as the number and nature of estimated Level A harassment takes, the number of estimated mortalities, and effects on habitat.

Pile driving activities associated with the wharf maintenance project, as outlined previously, have the potential to disturb or displace marine mammals. Specifically, the specified activities may result in take, in the form of Level B harassment (behavioral disturbance) only, from underwater sounds generated from pile driving. Potential takes could occur if individuals of these species are present in the ensonified zone when pile driving is happening, which is likely to occur because (1) harbor seals, which are frequently observed along the NBKB waterfront, are present within the WRA; (2) sea lions, which are less frequently observed, transit the WRA en route to haul-outs to the south at Delta Pier; or (3) cetaceans or pinnipeds transit the larger Level B harassment zone outside of the WRA.

No injury, serious injury, or mortality is anticipated given the methods of installation and measures designed to minimize the possibility of injury to marine mammals. The potential for these outcomes is minimized through the construction method and duration and the implementation of the planned mitigation measures. Specifically, vibratory hammers will be the primary method of installation, and this activity does not have significant potential to cause injury to marine mammals due to the relatively low source levels produced (less than 180 dB rms) and the lack of potentially injurious source characteristics. Impact pile driving produces short, sharp pulses with higher peak levels and much sharper rise time to reach those peaks. The entire duration of the specified activity would be eight days; given the intensity of potential effects as described below, we do not expect that such a short duration could produce a greater than negligible impact on the affected stocks.

When impact driving is necessary, required measures (use of a sound attenuation system, which reduces overall source levels as well as dampening the sharp, potentially injurious peaks, and implementation of shutdown zones) significantly reduce any possibility of injury. Given sufficient ''notice'' through use of soft start, marine mammals are expected to move away from a sound source that is annoying prior to its becoming

potentially injurious. The likelihood that marine mammal detection ability by trained observers is high under the environmental conditions described for Hood Canal further enables the implementation of shutdowns to avoid injury, serious injury, or mortality.

Effects on individuals that are taken by Level B harassment, on the basis of reports in the literature as well as monitoring from past projects at NBKB, will likely be limited to reactions such as increased swimming speeds, increased surfacing time, or decreased foraging (if such activity were occurring). Most likely, individuals will simply move away from the sound source and be temporarily displaced from the areas of pile driving, although even this reaction has been observed primarily only in association with impact pile driving. In response to vibratory driving, harbor seals (which may be somewhat habituated to human activity along the NBKB waterfront) have been observed to orient towards and sometimes move towards the sound. Repeated exposures of individuals to levels of sound that may cause Level B harassment are unlikely to result in hearing impairment or to significantly disrupt foraging behavior. Thus, even repeated Level B harassment of some small subset of the overall stock is unlikely to result in any significant realized decrease in fitness to those individuals, and thus would not result in any adverse impact to the stock as a whole. Level B harassment will be reduced to the level of least practicable impact through use of mitigation measures described herein and, if sound produced by project activities is sufficiently disturbing, animals are likely to simply avoid the project area while the activity is occurring.

For pinnipeds, no rookeries are present in the project area, there are no haul-outs other than those provided opportunistically by man-made objects, and the project area is not known to provide foraging habitat of any special importance. No cetaceans are expected within the WRA. The pile driving activities analyzed here are similar to other nearby construction activities within the Hood Canal, including recent projects conducted by the Navy at the same location as well as work conducted in 2005 for the Hood Canal Bridge (SR–104) by the Washington State Department of Transportation, which have taken place with no reported injuries or mortality to marine mammals, and no known long-term adverse consequences from behavioral harassment.

In summary, this negligible impact analysis is founded on the following factors: (1) The possibility of injury, serious injury, or mortality may reasonably be considered discountable; (2) the anticipated incidences of Level B harassment consist of, at worst, temporary (maximum of eight days) modifications in behavior; (3) the absence of any major rookeries and only a few isolated and opportunistic haul-out areas near or adjacent to the project site; (4) the absence of cetaceans within the WRA and generally sporadic occurrence outside the WRA; (5) the absence of any other known areas or features of special significance for foraging or reproduction within the project area; and (6) the presumed efficacy of the planned mitigation measures in reducing the effects of the specified activity to the level of least practicable impact. In addition, none of these stocks are listed under the ESA or designated as depleted under the MMPA. All of the stocks for which take is authorized are thought to be increasing or to be within OSP size. In combination, we believe that these factors, as well as the available body of evidence from other similar activities, including those conducted at the same time of year and in the same location, demonstrate that the potential effects of the specified activity will have only short-term effects on individuals. The specified activity is not expected to impact rates of recruitment or survival and will therefore not result in population-level impacts. Based on the analysis contained herein of the likely effects of the specified activity on marine mammals and their habitat, and taking into consideration the implementation of the proposed monitoring and mitigation measures, we find that the total marine mammal take from Navy's wharf maintenance activities will have a negligible impact on the affected marine mammal species or stocks.

Small Numbers Analysis

The numbers of animals authorized to be taken for all stocks (other than harbor seals) would be considered small relative to the relevant stocks or populations (ranging from 0.1 to 4.9 percent) even if each estimated taking occurred to a new individual—an extremely unlikely scenario. For pinnipeds occurring at the NBKB waterfront, there will almost certainly be some overlap in individuals present day-to-day. Further, for the pinniped species, these takes could potentially occur only within some small portion of the overall regional stock. For example, of the estimated 296,750 California sea lions, only certain adult and subadult males—believed to number approximately 3,000–5,000 by Jeffries *et al.* (2000)—travel north during the non-breeding season. That number has almost certainly increased with the population of California sea lions—the 2000 SAR for California sea lions reported an estimated population size of 204,000–214,000 animals—but likely remains a relatively small portion of the overall population.

For harbor seals, takes are likely to occur only within some portion of the population, rather than to animals from the Hood Canal stock as a whole. As described previously (see ''Description of Marine Mammals in the Area of the Specified Activity'' in our notice of proposed authorization), established harbor seal haul-outs are located at such a distance from the project site that we would not expect the majority of individual animals comprising the total stock to occur within the affected area, especially over such a short duration (eight days maximum). Therefore, we expect that the authorized take level represents repeated exposures of a much smaller number of individuals in relation to the total stock size. Further, animals that are resident to Hood Canal, to which any incidental take would accrue, represent only seven percent of the best estimate of the larger Washington inland waters harbor seal abundance.

Based on the analysis contained herein of the likely effects of the specified activity on marine mammals and their habitat, and taking into consideration the implementation of the mitigation and monitoring measures, we find that small numbers of marine mammals will be taken relative to the populations of the affected species or stocks.

Impact on Availability of Affected Species for Taking for Subsistence Uses

There are no relevant subsistence uses of marine mammals implicated by this action. Therefore, we have determined that the total taking of affected species or stocks would not have an unmitigable adverse impact on the availability of such species or stocks for taking for subsistence purposes.

Endangered Species Act (ESA)

No marine mammal species listed under the ESA are expected to be affected by these activities. Therefore, we have determined that a section 7 consultation under the ESA is not required.

National Environmental Policy Act (NEPA)

In compliance with the National Environmental Policy Act of 1969 (42

U.S.C. 4321 *et seq.*), as implemented by the regulations published by the Council on Environmental Quality (40 CFR parts 1500–1508), the Navy prepared an Environmental Assessment (EA) to consider the direct, indirect and cumulative effects to the human environment resulting from the wharf maintenance project. NMFS made the Navy's EA available to the public for review and comment, in relation to its suitability for adoption by NMFS in order to assess the impacts to the human environment of issuance of an IHA to the Navy. Also in compliance with NEPA and the CEQ regulations, as well as NOAA Administrative Order 216–6, NMFS has reviewed the Navy's EA, determined it to be sufficient, and adopted that EA and signed a Finding of No Significant Impact (FONSI) on June 8, 2015. The Navy's EA and NMFS' FONSI for this action may be found on the Internet at *www.nmfs.noaa.gov/pr/permits/incidental/construction.htm.*

Authorization

As a result of these determinations, we have issued an IHA to the Navy for the described wharf maintenance activities in the Hood Canal, from July 16, 2015 through January 15, 2016, provided the previously mentioned mitigation, monitoring, and reporting requirements are incorporated.

Dated: June 22, 2015.

Donna S. Wieting,

Director, Office of Protected Resources, National Marine Fisheries Service.

[FR Doc. 2015–15621 Filed 6–24–15; 8:45 am]

BILLING CODE 3510–22–P

BUREAU OF CONSUMER FINANCIAL PROTECTION

[Docket No CFFPB–2015–0028]

Agency Information Collection Activities: Comment Request

AGENCY: Bureau of Consumer Financial Protection.

ACTION: Notice and request for comment.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995 (PRA), the Consumer Financial Protection Bureau (Bureau) is requesting a new information collection titled, ''Consumer Response Government and Congressional Boarding Forms.''

DATES: Written comments are encouraged and must be received on or before August 24, 2015 to be assured of consideration.

ADDRESSES: You may submit comments, identified by the title of the information collection, OMB Control Number (see below), and docket number (see above), by any of the following methods:

- *Electronic: http://www.regulations.gov.* Follow the instructions for submitting comments.
- *Mail:* Consumer Financial Protection Bureau (Attention: PRA Office), 1700 G Street NW., Washington, DC 20552.
- *Hand Delivery/Courier:* Consumer Financial Protection Bureau (Attention: PRA Office), 1275 First Street NE., Washington, DC 20002.

Please note that comments submitted after the comment period will not be accepted. In general, all comments received will become public records, including any personal information provided. Sensitive personal information, such as account numbers or social security numbers, should not be included.

FOR FURTHER INFORMATION CONTACT: Documentation prepared in support of this information collection request is available at *www.regulations.gov.* Requests for additional information should be directed to the Consumer Financial Protection Bureau, (Attention: PRA Office), 1700 G Street NW., Washington, DC 20552, (202) 435–9575, or email: *PRA@cfpb.gov. Please do not submit comments to this mailbox.*

SUPPLEMENTARY INFORMATION:

Title of Collection: Consumer Response Government and Congressional Boarding Forms.

OMB Control Number: 3170–XXXX.

Type of Review: New collection (Request for a new OMB Control Number).

Affected Public: State, Local, and Tribal Governments; Federal Government.

Estimated Number of Respondents: 150.

Estimated Total Annual Burden Hours: 59.

Abstract: The Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111–203, Title X (the Act), provides for CFPB's consumer complaint handling function. Among other things, the CFPB is to facilitate the centralized collection of, monitoring of, and response to complaints concerning consumer financial products and services. The Act further provides for consumer complaint sharing and reporting to Congress. To fulfill this mandate, the CFPB has developed a portal for congressional users as part of its secure web portal offerings (the Congressional Portal). The Act further provides for consumer complaint information sharing between the CFPB and State and Federal agencies (Agencies). To fulfill this mandate, the CFPB has developed a portal for state users as part of its secure web portal offerings (the Government Portal). Through the Congressional Portal, congressional offices can view consumer submitted complaint data in a user-friendly format that allows easy identification of complaints currently active in the CFPB process, complaints referred to prudential federal regulators, and complaints that are closed or archived. The Portal includes features for congressional offices to export selected complaint data and search by company, consumer name, consumer financial product and more. It also allows congressional offices to identify whether a named company has responded to a complaint and view the company closure response category. Through the portal, Agencies can view consumer submitted complaint data in a user-friendly format that allows easy identification of complaints currently active in the CFPB process, complaints referred to a prudential federal regulator and other closed/archived complaints. The portal includes features for State agencies to export selected complaint data and search by company, consumer name, consumer financial product and more. It also allows State agencies to identify whether a named company has responded to a complaint and view the company closure response category.

Request for Comments: Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the Bureau, including whether the information will have practical utility; (b) The accuracy of the Bureau's estimate of the burden of the collection of information, including the validity of the methods and the assumptions used; (c) Ways to enhance the quality, utility, and clarity of the information to be collected; and (d) Ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record.

Dated: June 18, 2015.

Ashwin Vasan,

Chief Information Officer, Bureau of Consumer Financial Protection.

[FR Doc. 2015–15569 Filed 6–24–15; 8:45 am]

BILLING CODE 4810–AM–P

BUREAU OF CONSUMER FINANCIAL PROTECTION

[Docket No: CFPB–2015–0025]

Agency Information Collection Activities: Submission for OMB Review; Comment Request

AGENCY: Bureau of Consumer Financial Protection.

ACTION: Notice and request for comment.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995 (PRA), the Consumer Financial Protection Bureau (Bureau) is proposing to renew the Office of Management and Budget (OMB) approval for an existing information collection, titled, ''Registration of Mortgage Loan Originators (Regulation G) 12 CFR 1007.''

DATES: Written comments are encouraged and must be received on or before July 27, 2015 to be assured of consideration.

ADDRESSES: You may submit comments, identified by the title of the information collection, OMB Control Number (see below), and docket number (see above), by any of the following methods:

- *Electronic: http://www.regulations.gov.* Follow the instructions for submitting comments.
- *OMB:* Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503 or fax to (202) 395–5806. Mailed or faxed comments to OMB should be to the attention of the OMB Desk Officer for the Bureau of Consumer Financial Protection.

Please note that comments submitted after the comment period will not be accepted. In general, all comments received will become public records, including any personal information provided. Sensitive personal information, such as account numbers or social security numbers, should not be included.

FOR FURTHER INFORMATION CONTACT: Documentation prepared in support of this information collection request is available at *www.reginfo.gov* (this link active on the day following publication of this notice). Select ''Information Collection Review,'' under ''Currently under review,'' use the dropdown menu ''Select Agency'' and select ''Consumer Financial Protection Bureau'' (recent submissions to OMB will be at the top of the list). The same documentation is also available at *http://www.regulations.gov.* Requests for additional information should be directed to the Consumer Financial Protection Bureau, (Attention: PRA Office), 1700 G Street NW., Washington, DC 20552, (202) 435–9575, or email: *PRA@cfpb.gov. Please do not submit comments to this email box.*

SUPPLEMENTARY INFORMATION:

Title of Collection: Registration of Mortgage Loan Originators (Regulation G) 12 CFR 1007.

OMB Control Number: 3170–0005.

Type of Review: Extension with change of a previously approved collection.

Affected Public: Business or other for-profit institutions.

Estimated Number of Respondents: 147.

Estimated Total Annual Burden Hours: 265,944.

Abstract: Regulation G implements the Secure and Fair Enforcement for Mortgage Licensing Act's (S.A.F.E. Act's) federal registration requirement with respect to any covered financial institutions, and their employees who act as residential mortgage loan originators (MLOs), to register with the Nationwide Mortgage Licensing System and Registry, obtain a unique identifier, maintain this registration, and disclose to consumers the unique identifier. The rule also requires the covered financial institutions employing these MLOs to adopt and follow written policies and procedures to ensure their employees comply with these requirements and to disclose the unique identifiers of their MLOs.

Request for Comments: The Bureau issued a 60-day **Federal Register** notice on April 8, 2015 (80 FR 18828). Comments were solicited and continue to be invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the Bureau, including whether the information will have practical utility; (b) the accuracy of the Bureau's estimate of the burden of the collection of information, including the validity of the methods and the assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record.

Dated: June 18, 2015.

Ashwin Vasan,

Chief Information Officer, Bureau of Consumer Financial Protection.

[FR Doc. 2015–15560 Filed 6–24–15; 8:45 am]

BILLING CODE 4810–AM–P

BUREAU OF CONSUMER FINANCIAL PROTECTION

[Docket No: CFFPB–2015–0027]

Agency Information Collection Activities: Submission for OMB Review; Comment Request

AGENCY: Bureau of Consumer Financial Protection.

ACTION: Notice and request for comment.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995 (PRA), the Consumer Financial Protection Bureau (Bureau) is proposing a new generic information collection plan titled, ''Generic Information Collection Plan to Conduct Cognitive Research and Pilot Testing.''

DATES: Written comments are encouraged and must be received on or before July 27, 2015 to be assured of consideration.

ADDRESSES: You may submit comments, identified by the title of the information collection, OMB Control Number (see below), and docket number (see above), by any of the following methods:

- Electronic: *http://www.regulations.gov.* Follow the instructions for submitting comments.
- OMB: Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503 or fax to (202) 395–5806. Mailed or faxed comments to OMB should be to the attention of the OMB Desk Officer for the Bureau of Consumer Financial Protection.

Please note that comments submitted after the comment period will not be accepted. In general, all comments received will become public records, including any personal information provided. Sensitive personal information, such as account numbers or social security numbers, should not be included.

FOR FURTHER INFORMATION CONTACT: Documentation prepared in support of this information collection request is available at *www.reginfo.gov* (this link active on the day following publication of this notice). Select ''information Collection Review,'' under ''Currently under review, use the dropdown menu ''Select Agency'' and select ''Consumer Financial Protection Bureau'' (recent submissions to OMB will be at the top

of the list). The same documentation is also available at *http://www.regulations.gov.* Requests for additional information should be directed to the Consumer Financial Protection Bureau, (Attention: PRA Office), 1700 G Street NW., Washington, DC 20552, (202) 435–9575, or email: *PRA@cfpb.gov. Please do not submit comments to this email box.*

SUPPLEMENTARY INFORMATION:

Title of Collection: Generic Information Collection Plan to Conduct Cognitive Research and Pilot Testing.

OMB Control Number: 3170–XXXX.

Type of Review: Request for New OMB Control Number.

Affected Public: Individuals and Households.

Estimated Number of Respondents: 7,890.

Estimated Total Annual Burden Hours: 8,235.

Abstract: Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, the Consumer Financial Protection Bureau is charged with researching, analyzing, and reporting on topics relating to the Bureau's mission, including developments in markets for consumer financial products and services, consumer awareness, and consumer behavior. In order to improve its understanding of how consumers engage with financial markets, the CFPB seeks to obtain approval for a generic information collection plan to conduct research to improve the quality of data collection by examining the effectiveness of data-collection procedures and processes, including potential psychological and cognitive issues.

Request For Comments: The Bureau issued a 60-day **Federal Register** notice on March 23, 2015 (80 FR 15195). Comments were solicited and continue to be invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the Bureau, including whether the information will have practical utility; (b) The accuracy of the Bureau's estimate of the burden of the collection of information, including the validity of the methods and the assumptions used; (c) Ways to enhance the quality, utility, and clarity of the information to be collected; and (d) Ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record.

Dated: June 18, 2015.

Ashwin Vasan,

Chief Information Officer, Bureau of Consumer Financial Protection.

[FR Doc. 2015–15568 Filed 6–24–15; 8:45 am]

BILLING CODE 4810–AM–P

BUREAU OF CONSUMER FINANCIAL PROTECTION

[Docket No: CFFPB–2015–0026]

Agency Information Collection Activities: Submission for OMB Review; Comment Request

AGENCY: Bureau of Consumer Financial Protection.

ACTION: Notice and request for comment.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995 (PRA), the Consumer Financial Protection Bureau (Bureau) is proposing a new generic information collection plan titled, ''Generic Information Collection Plan for Surveys Using the Consumer Credit Panel.''

DATES: Written comments are encouraged and must be received on or before July 27, 2015 to be assured of consideration.

ADDRESSES: You may submit comments, identified by the title of the information collection, OMB Control Number (see below), and docket number (see above), by any of the following methods:

- Electronic: *http://www.regulations.gov.* Follow the instructions for submitting comments.
- OMB: Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503 or fax to (202) 395–5806. Mailed or faxed comments to OMB should be to the attention of the OMB Desk Officer for the Bureau of Consumer Financial Protection.

Please note that comments submitted after the comment period will not be accepted. In general, all comments received will become public records, including any personal information provided. Sensitive personal information, such as account numbers or social security numbers, should not be included.

FOR FURTHER INFORMATION CONTACT: Documentation prepared in support of this information collection request is available at *www.reginfo.gov* (this link active on the day following publication of this notice). Select ''information Collection Review,'' under ''Currently under review, use the dropdown menu ''Select Agency'' and select ''Consumer Financial Protection Bureau'' (recent submissions to OMB will be at the top of the list). The same documentation is also available at *http://www.regulations.gov.* Requests for additional information should be directed to the Consumer Financial Protection Bureau, (Attention: PRA Office), 1700 G Street NW., Washington, DC 20552, (202) 435–9575, or email: *PRA@cfpb.gov. Please do not submit comments to this email box.*

SUPPLEMENTARY INFORMATION:

Title of Collection: Generic Information Collection Plan for Surveys Using the Consumer Credit Panel.

OMB Control Number: 3170–XXXX.

Type of Review: Request for a new OMB Control Number.

Affected Public: Individuals and Households.

Estimated Number of Respondents: 8,500.

Estimated Total Annual Burden Hours: 4,250.

Abstract: Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, the Consumer Financial Protection Bureau is charged with researching, analyzing, and reporting on topics relating to the Bureau's mission, including consumer behavior, consumer awareness, and developments in markets for consumer financial products and services. In order to improve its understanding of how consumers engage with financial markets, the CFPB uses the Consumer Credit Panel, a proprietary sample dataset from one of the national credit reporting agencies, as a frame to survey people about their experiences in consumer credit markets. The Bureau seeks to obtain approval for a generic information collection plan for these types of surveys. Survey responses will be used for general, formative, and informational research on consumer financial markets and consumers' use of financial products and will not directly provide the basis for specific policymaking at the Bureau.

Request for Comments: The Bureau issued a 60-day **Federal Register** notice on March 3, 2015 (80 FR 15194). Comments were solicited and continue to be invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the Bureau, including whether the information will have practical utility; (b) The accuracy of the Bureau's estimate of the burden of the collection of information, including the validity of the methods and the assumptions used; (c) Ways to enhance the quality, utility, and clarity of the information to be collected; and (d) Ways to minimize the burden of the

collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record.

Dated: June 18, 2015.

Ashwin Vasan,

Chief Information Officer, Bureau of Consumer Financial Protection.

[FR Doc. 2015–15564 Filed 6–24–15; 8:45 am]

BILLING CODE 4810–AM–P

BUREAU OF CONSUMER FINANCIAL PROTECTION

[Docket No: CFPB–2015–0024]

Agency Information Collection Activities: Submission for OMB Review; Comment Request

AGENCY: Bureau of Consumer Financial Protection.

ACTION: Notice and request for comment.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995 (PRA), the Consumer Financial Protection Bureau (Bureau) is proposing to renew the approval for an existing information collection titled, ''Interstate Land Sales Full Disclosure Act (Regulations J, K & L) 12 CFR 1010, 1011, 1012.''

DATES: Written comments are encouraged and must be received on or before July 27, 2015 to be assured of consideration.

ADDRESSES: You may submit comments, identified by the title of the information collection, OMB Control Number (see below), and docket number (see above), by any of the following methods:

- *Electronic: http://www.regulations.gov.* Follow the instructions for submitting comments.
- *OMB:* Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503 or fax to (202) 395–5806. Mailed or faxed comments to OMB should be to the attention of the OMB Desk Officer for the Bureau of Consumer Financial Protection.

Please note that comments submitted after the comment period will not be accepted. In general, all comments received will become public records, including any personal information provided. Sensitive personal information, such as account numbers or social security numbers, should not be included.

FOR FURTHER INFORMATION CONTACT: Documentation prepared in support of this information collection request is available at *www.reginfo.gov* (this link active on the day following publication of this notice). Select ''information Collection Review,'' under ''Currently under review,'' use the dropdown menu ''Select Agency'' and select ''Consumer Financial Protection Bureau'' (recent submissions to OMB will be at the top of the list). The same documentation is also available at *http://www.regulations.gov.* Requests for additional information should be directed to the Consumer Financial Protection Bureau, (Attention: PRA Office), 1700 G Street NW., Washington, DC 20552, (202) 435–9575, or email: *PRA@cfpb.gov. Please do not submit comments to this email box.*

SUPPLEMENTARY INFORMATION:

Title of Collection: Interstate Land Sales Full Disclosure Act (Regulations J, K & L) 12 CFR 1010, 1011, 1012.

OMB Control Number: 3170–0012.

Type of Review: Extension with change of a previously approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 197.

Estimated Total Annual Burden Hours: 6,724.

Abstract: The Interstate Land Sales Full Disclosure Act (ILSA) requires land developers to register non-exempt subdivisions with the Bureau before selling any lots, and to provide each lot purchaser with a disclosure document designated as a property report, 15 U.S.C. 1703–1704. ILSA was enacted in response to a nation-wide proliferation of developers of unimproved subdivisions who made elaborate, and often fraudulent, claims about their land to unsuspecting lot purchasers. Information is submitted to the Bureau to assure compliance with ILSA and the implementing regulations. The Bureau also investigates developers who are not in compliance with the regulations.

Request for Comments: The Bureau issued a 60-day **Federal Register** notice on April 3, 2015 (80 FR 18217). Comments were solicited and continue to be invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the Bureau, including whether the information will have practical utility; (b) The accuracy of the Bureau's estimate of the burden of the collection of information, including the validity of the methods and the assumptions used; (c) Ways to enhance the quality, utility, and clarity of the information to be collected; and (d) Ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record.

Dated: June 18, 2015.

Ashwin Vasan,

Chief Information Officer, Bureau of Consumer Financial Protection.

[FR Doc. 2015–15552 Filed 6–24–15; 8:45 am]

BILLING CODE 4810–AM–P

CONSUMER PRODUCT SAFETY COMMISSION

[Docket No. CPSC–2011–0064]

Agency Information Collection Activities; Proposed Collection; Comment Request; Safety Standard for Play Yards

AGENCY: Consumer Product Safety Commission.

ACTION: Notice.

SUMMARY: As required by the Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35), the Consumer Product Safety Commission (''CPSC'' or ''Commission'') requests comments on a proposed extension of approval of a collection of information under the safety standard for play yards, approved previously under OMB Control No. 3041–0152. The Commission will consider all comments received in response to this notice before requesting an extension of this collection of information from the Office of Management and Budget (''OMB'').

DATES: Submit written or electronic comments on the collection of information by August 24, 2015.

ADDRESSES: You may submit comments, identified by Docket No. CPSC–2011–0064, by any of the following methods:

Electronic Submissions: Submit electronic comments to the Federal eRulemaking Portal at: *http://www.regulations.gov.* Follow the instructions for submitting comments. The Commission does not accept comments submitted by electronic mail (email), except through *www.regulations.gov.* The Commission encourages you to submit electronic comments by using the Federal eRulemaking Portal, as described above.

Written Submissions: Submit written submissions by mail/hand delivery/

courier to: Office of the Secretary, Consumer Product Safety Commission, Room 820, 4330 East West Highway, Bethesda, MD 20814; telephone (301) 504–7923.

Instructions: All submissions received must include the agency name and docket number for this notice. All comments received may be posted without change, including any personal identifiers, contact information, or other personal information provided, to: *http://www.regulations.gov.* Do not submit confidential business information, trade secret information, or other sensitive or protected information that you do not want to be available to the public. If furnished at all, such information should be submitted in writing.

Docket: For access to the docket to read background documents or comments received, go to: *http://www.regulations.gov,* and insert the docket number CPSC–2011–0064, into the ''Search'' box, and follow the prompts.

FOR FURTHER INFORMATION CONTACT: Robert H. Squibb, Consumer Product Safety Commission, 4330 East West Highway, Bethesda, MD 20814; (301) 504–7815, or by email to: *rsquibb@cpsc.gov.*

SUPPLEMENTARY INFORMATION: CPSC seeks to renew the following currently approved collection of information:

Title: Safety Standard for Play Yards.

OMB Number: 3041–0152.

Type of Review: Renewal of collection.

Frequency of Response: On occasion.

Affected Public: Manufacturers and importers of play yards.

Estimated Number of Respondents: 31 firms that supply play yards to the United States market have been identified; there are approximately 4 model per firm annually.

Estimated Time per Response: 1 hour/model associated with marking, labeling, and instructional requirements.

Total Estimated Annual Burden: 124 hours (31 firms × 4 models × 1 hour).

General Description of Collection: The Commission issued a safety standard for play yards (16 CFR part 1221) on August 19, 2013 (78 FR 50328). The standard is intended to address hazards to children associated with the misassembly of play yards and play yard accessories. Among other requirements, the standard requires manufacturers, including importers, to meet the collection of information requirements for marking, labeling, and instructional literature for play yards.

Request for Comments

The Commission solicits written comments from all interested persons about the proposed collection of information. The Commission specifically solicits information relevant to the following topics:

—Whether the collection of information described above is necessary for the proper performance of the Commission's functions, including whether the information would have practical utility;

—Whether the estimated burden of the proposed collection of information is accurate;

—Whether the quality, utility, and clarity of the information to be collected could be enhanced; and

—Whether the burden imposed by the collection of information could be minimized by use of automated, electronic or other technological collection techniques, or other forms of information technology.

Dated: June 22, 2015.

Todd A. Stevenson,

Secretary, Consumer Product Safety Commission.

[FR Doc. 2015–15611 Filed 6–24–15; 8:45 am]

BILLING CODE 6355–01–P

DEPARTMENT OF DEFENSE

Office of the Secretary

Revised Non-Foreign Overseas Per Diem Rates

AGENCY: Defense Travel Management Office, DoD.

ACTION: Notice of Revised Non-Foreign Overseas Per Diem Rates.

SUMMARY: The Defense Travel Management Office is publishing Civilian Personnel Per Diem Bulletin Number 297. This bulletin lists revisions in the per diem rates prescribed for U.S. Government employees for official travel in Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands and Possessions of the United States when applicable. AEA changes announced in Bulletin Number 194 remain in effect. Bulletin Number 297 is being published in the **Federal Register** to assure that travelers are paid per diem at the most current rates.

DATES: *Effective Date:* July 1, 2015.

FOR FURTHER INFORMATION CONTACT: Ms. Sonia Malik, 571–372–1276.

SUPPLEMENTARY INFORMATION: This document gives notice of revisions in per diem rates prescribed by the Defense Travel Management Office for non-foreign areas outside the contiguous United States. It supersedes Civilian Personnel Per Diem Bulletin Number 296. Per Diem Bulletins published periodically in the **Federal Register** now constitute the only notification of revisions in per diem rates to agencies and establishments outside the Department of Defense. For more information or questions about per diem rates, please contact your local travel office. Civilian Bulletin 297 includes updated rates for Alaska, Guam, and the Northern Mariana Islands.

Dated: June 22, 2015.

Aaron Siegel,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

BILLING CODE 5001–06–P

Maximum Per Diem Rates for official travel in Alaska, Hawaii, the Commonwealths of Puerto Rico and the Northern Islands and Possessions of the United States by Federal Government civilian employees.

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
ALASKA						
[OTHER]						
01/01 - 12/31	110		99		209	03/01/2015
ADAK						
11/01 - 03/31	150		70		220	03/01/2015
04/01 - 10/31	192		74		266	03/01/2015
ANCHORAGE [INCL NAV RES]						
05/16 - 09/30	339		126		465	07/01/2015
10/01 - 05/15	99		102		201	07/01/2015
BARROW						
01/01 - 12/31	177		78		255	03/01/2015
BARTER ISLAND LRRS						
01/01 - 12/31	110		99		209	04/01/2015
BETHEL						
01/01 - 12/31	179		94		273	03/01/2015
BETTLES						
01/01 - 12/31	175		79		254	03/01/2015
CAPE LISBURNE LRRS						
01/01 - 12/31	110		99		209	03/01/2015
CAPE NEWENHAM LRRS						
01/01 - 12/31	110		99		209	03/01/2015
CAPE ROMANZOF LRRS						
01/01 - 12/31	110		99		209	03/01/2015
CLEAR AB						
01/01 - 12/31	90		82		172	10/01/2006
COLD BAY LRRS						
01/01 - 12/31	110		99		209	03/01/2015
COLDFOOT						
01/01 - 12/31	165		70		235	10/01/2006
COPPER CENTER						
05/15 - 09/15	130		79		209	03/01/2015

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
09/16 - 05/14	89		75		164	03/01/2015
CORDOVA						
01/01 - 12/31	95		77		172	03/01/2015
CRAIG						
04/01 - 09/30	129		77		206	06/01/2014
10/01 - 03/31	85		72		157	06/01/2014
DEADHORSE						
01/01 - 12/31	170		70		240	05/01/2014
DELTA JUNCTION						
05/01 - 09/30	169		60		229	03/01/2015
10/01 - 04/30	139		57		196	03/01/2015
DENALI NATIONAL PARK						
06/01 - 08/31	185		89		274	03/01/2015
09/01 - 05/31	109		82		191	03/01/2015
DILLINGHAM						
05/15 - 10/15	185		111		296	01/01/2011
10/16 - 05/14	169		109		278	01/01/2011
DUTCH HARBOR-UNALASKA						
01/01 - 12/31	135		79		214	03/01/2015
EARECKSON AIR STATION						
01/01 - 12/31	90		77		167	06/01/2007
EIELSON AFB						
05/15 - 09/15	154		85		239	03/01/2015
09/16 - 05/14	75		77		152	03/01/2015
ELFIN COVE						
01/01 - 12/31	225		68		293	03/01/2015
ELMENDORF AFB						
05/16 - 09/30	339		126		465	07/01/2015
10/01 - 05/15	99		102		201	07/01/2015
FAIRBANKS						
05/15 - 09/15	154		85		239	03/01/2015
09/16 - 05/14	75		77		152	03/01/2015
FOOTLOOSE						
01/01 - 12/31	175		18		193	10/01/2002

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
FORT YUKON LRRS						
01/01 - 12/31	110		99		209	03/01/2015
FT. GREELY						
05/01 - 09/30	169		60		229	03/01/2015
10/01 - 04/30	139		57		196	03/01/2015
FT. RICHARDSON						
05/16 - 09/30	339		126		465	07/01/2015
10/01 - 05/15	99		102		201	07/01/2015
FT. WAINWRIGHT						
05/15 - 09/15	154		85		239	03/01/2015
09/16 - 05/14	75		77		152	03/01/2015
GAMBELL						
01/01 - 12/31	133		59		192	03/01/2015
GLENNALLEN						
09/16 - 05/14	89		75		164	03/01/2015
05/15 - 09/15	130		79		209	03/01/2015
HAINES						
01/01 - 12/31	107		101		208	01/01/2011
HEALY						
06/01 - 08/31	185		89		274	03/01/2015
09/01 - 05/31	109		82		191	03/01/2015
HOMER						
05/01 - 09/30	159		91		250	03/01/2015
10/01 - 04/30	89		84		173	03/01/2015
JB ELMENDORF-RICHARDSON						
05/16 - 09/30	339		126		465	07/01/2015
10/01 - 05/15	99		102		201	07/01/2015
JUNEAU						
10/01 - 04/30	135		88		223	03/01/2015
05/01 - 09/30	159		90		249	03/01/2015
KAKTOVIK						
01/01 - 12/31	165		86		251	10/01/2002
KAVIK CAMP						
01/01 - 12/31	250		71		321	03/01/2015

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
KENAI-SOLDOTNA						
05/01 - 10/31	194		107		301	03/01/2015
11/01 - 04/30	84		96		180	03/01/2015
KENNICOTT						
01/01 - 12/31	229		102		331	03/01/2015
KETCHIKAN						
04/01 - 10/01	140		90		230	03/01/2015
10/02 - 03/31	99		85		184	03/01/2015
KING SALMON						
10/02 - 04/30	125		81		206	10/01/2002
05/01 - 10/01	225		91		316	10/01/2002
KING SALMON LRRS						
01/01 - 12/31	110		99		209	03/01/2015
KLAWOCK						
10/01 - 03/31	85		72		157	06/01/2014
04/01 - 09/30	129		77		206	06/01/2014
KODIAK						
05/01 - 09/30	180		82		262	03/01/2015
10/01 - 04/30	100		74		174	03/01/2015
KOTZEBUE						
01/01 - 12/31	219		95		314	03/01/2015
KULIS AGS						
05/16 - 09/30	339		126		465	07/01/2015
10/01 - 05/15	99		102		201	07/01/2015
MCCARTHY						
01/01 - 12/31	229		102		331	03/01/2015
MCGRATH						
01/01 - 12/31	160		82		242	07/01/2014
MURPHY DOME						
09/16 - 05/14	75		77		152	03/01/2015
05/15 - 09/15	154		85		239	03/01/2015
NOME						
01/01 - 12/31	165		108		273	03/01/2015
NUIQSUT						

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
01/01 - 12/31	233		69		302	03/01/2015
OLIKTOK LRRS						
01/01 - 12/31	110		99		209	03/01/2015
PETERSBURG						
01/01 - 12/31	110		99		209	03/01/2015
POINT BARROW LRRS						
01/01 - 12/31	110		99		209	03/01/2015
POINT HOPE						
01/01 - 12/31	181		81		262	06/01/2014
POINT LAY						
01/01 - 12/31	265		72		337	07/01/2014
POINT LAY LRRS						
01/01 - 12/31	265		72		337	04/01/2015
POINT LONELY LRRS						
01/01 - 12/31	110		99		209	03/01/2015
PORT ALEXANDER						
01/01 - 12/31	155		61		216	03/01/2015
PORT ALSWORTH						
01/01 - 12/31	135		88		223	10/01/2002
PRUDHOE BAY						
01/01 - 12/31	170		70		240	05/01/2014
SELDOVIA						
10/01 - 04/30	89		84		173	03/01/2015
05/01 - 09/30	159		91		250	03/01/2015
SEWARD						
05/01 - 09/30	207		104		311	03/01/2015
10/01 - 04/30	169		100		269	03/01/2015
SITKA-MT. EDGECUMBE						
05/15 - 09/15	200		99		299	03/01/2015
09/16 - 05/14	139		93		232	03/01/2015
SKAGWAY						
04/01 - 10/01	140		90		230	03/01/2015
10/02 - 03/31	99		85		184	03/01/2015
SLANA						

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
10/01 - 04/30	99		55		154	02/01/2005
05/01 - 09/30	139		55		194	02/01/2005
SPARREVOHN LRRS						
01/01 - 12/31	110		99		209	03/01/2015
SPRUCE CAPE						
10/01 - 04/30	100		74		174	03/01/2015
05/01 - 09/30	180		82		262	03/01/2015
ST. GEORGE						
01/01 - 12/31	220		68		288	03/01/2015
TALKEETNA						
01/01 - 12/31	100		89		189	10/01/2002
TANANA						
01/01 - 12/31	165		108		273	03/01/2015
TATALINA LRRS						
01/01 - 12/31	110		99		209	03/01/2015
TIN CITY LRRS						
01/01 - 12/31	110		99		209	03/01/2015
TOK						
05/15 - 09/30	100		72		172	03/01/2015
10/01 - 05/14	79		70		149	03/01/2015
UMIAT						
01/01 - 12/31	350		80		430	03/01/2015
VALDEZ						
09/17 - 04/15	109		90		199	03/01/2015
04/16 - 09/16	189		98		287	03/01/2015
WAINWRIGHT						
01/01 - 12/31	175		83		258	01/01/2011
WASILLA						
05/01 - 09/30	125		92		217	03/01/2015
10/01 - 04/30	90		89		179	03/01/2015
WRANGELL						
04/01 - 10/01	140		90		230	03/01/2015
10/02 - 03/31	99		85		184	03/01/2015
YAKUTAT						

LOCALITY		MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
	01/01 - 12/31	105		94		199	01/01/2011
AMERICAN SAMOA							
AMERICAN SAMOA							
	01/01 - 12/31	139		69		208	06/01/2015
GUAM							
GUAM (INCL ALL MIL INSTAL)							
	01/01 - 12/31	159		87		246	07/01/2015
JOINT REGION MARIANAS (ANDERSEN)							
	01/01 - 12/31	159		87		246	07/01/2015
JOINT REGION MARIANAS (NAVAL BASE)							
	01/01 - 12/31	159		87		246	07/01/2015
HAWAII							
[OTHER]							
	01/01 - 12/31	142		108		250	06/01/2015
CAMP H M SMITH							
	01/01 - 12/31	177		117		294	06/01/2015
EASTPAC NAVAL COMP TELE AREA							
	01/01 - 12/31	177		117		294	06/01/2015
FT. DERUSSEY							
	01/01 - 12/31	177		117		294	06/01/2015
FT. SHAFTER							
	01/01 - 12/31	177		117		294	06/01/2015
HICKAM AFB							
	01/01 - 12/31	177		117		294	06/01/2015
HONOLULU							
	01/01 - 12/31	177		117		294	06/01/2015
ISLE OF HAWAII: HILO							
	01/01 - 12/31	142		108		250	06/01/2015
ISLE OF HAWAII: OTHER							
	01/01 - 12/31	189		142		331	06/01/2015
ISLE OF KAUAI							
	01/01 - 12/31	305		146		451	06/01/2015
ISLE OF MAUI							
	01/01 - 12/31	259		146		405	06/01/2015

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
ISLE OF OAHU						
01/01 - 12/31	177		117		294	06/01/2015
JB PEARL HARBOR-HICKAM						
01/01 - 12/31	177		117		294	06/01/2015
KEKAHA PACIFIC MISSILE RANGE FAC						
01/01 - 12/31	305		146		451	06/01/2015
KILAUEA MILITARY CAMP						
01/01 - 12/31	142		108		250	06/01/2015
LANAI						
01/01 - 12/31	229		103		332	06/01/2015
LUALUALEI NAVAL MAGAZINE						
01/01 - 12/31	177		117		294	06/01/2015
MCB HAWAII						
01/01 - 12/31	177		117		294	06/01/2015
MOLOKAI						
01/01 - 12/31	157		86		243	06/01/2015
NAS BARBERS POINT						
01/01 - 12/31	177		117		294	06/01/2015
PEARL HARBOR						
01/01 - 12/31	177		117		294	06/01/2015
PMRF BARKING SANDS						
01/01 - 12/31	305		146		451	06/01/2015
SCHOFIELD BARRACKS						
01/01 - 12/31	177		117		294	06/01/2015
TRIPLER ARMY MEDICAL CENTER						
01/01 - 12/31	177		117		294	06/01/2015
WHEELER ARMY AIRFIELD						
01/01 - 12/31	177		117		294	06/01/2015
MIDWAY ISLANDS						
MIDWAY ISLANDS						
01/01 - 12/31	125		81		206	06/01/2015
NORTHERN MARIANA ISLANDS						
[OTHER]						
01/01 - 12/31	99		102		201	07/01/2015

LOCALITY		MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
ROTA							
	01/01 - 12/31	130		107		237	07/01/2015
SAIPAN							
	01/01 - 12/31	140		98		238	07/01/2015
TINIAN							
	01/01 - 12/31	99		102		201	07/01/2015
PUERTO RICO							
[OTHER]							
	01/01 - 12/31	109		112		221	06/01/2012
AGUADILLA							
	01/01 - 12/31	124		76		200	10/01/2012
BAYAMON							
	01/01 - 12/31	195		128		323	09/01/2010
CAROLINA							
	01/01 - 12/31	195		128		323	09/01/2010
CEIBA							
	01/01 - 12/31	139		92		231	10/01/2012
CULEBRA							
	01/01 - 12/31	150		98		248	03/01/2012
FAJARDO [INCL ROOSEVELT RDS NAVSTAT]							
	01/01 - 12/31	139		92		231	10/01/2012
FT. BUCHANAN [INCL GSA SVC CTR, GUAYNABO]							
	01/01 - 12/31	195		128		323	09/01/2010
HUMACAO							
	01/01 - 12/31	139		92		231	10/01/2012
LUIS MUNOZ MARIN IAP AGS							
	01/01 - 12/31	195		128		323	09/01/2010
LUQUILLO							
	01/01 - 12/31	139		92		231	10/01/2012
MAYAGUEZ							
	01/01 - 12/31	109		112		221	09/01/2010
PONCE							
	01/01 - 12/31	149		89		238	09/01/2012
RIO GRANDE							

LOCALITY	MAXIMUM LODGING AMOUNT (A)	+	MEALS AND INCIDENTALS RATE (B)	=	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE
01/01 - 12/31	169		123		292	06/01/2012
SABANA SECA [INCL ALL MILITARY]						
01/01 - 12/31	195		128		323	09/01/2010
SAN JUAN & NAV RES STA						
01/01 - 12/31	195		128		323	09/01/2010
VIEQUES						
01/01 - 12/31	175		95		270	03/01/2012
VIRGIN ISLANDS (U.S.)						
ST. CROIX						
04/15 - 12/14	247		110		357	06/01/2015
12/15 - 04/14	299		116		415	06/01/2015
ST. JOHN						
04/15 - 12/14	163		98		261	05/01/2006
12/15 - 04/14	220		104		324	05/01/2006
ST. THOMAS						
04/15 - 12/14	240		105		345	05/01/2006
12/15 - 04/14	299		111		410	05/01/2006
WAKE ISLAND						
WAKE ISLAND						
01/01 - 12/31	173		66		239	07/01/2014

[FR Doc. 2015–15633 Filed 6–24–15; 8:45 am]
BILLING CODE 5001–06–C

DEPARTMENT OF DEFENSE

Office of the Secretary

National Commission on the Future of the Army; Notice of Federal Advisory Committee Meeting

AGENCY: Deputy Chief Management Officer, Department of Defense (DoD).

ACTION: Notice of Federal Advisory Committee Meeting.

SUMMARY: The DoD is publishing this notice to announce a meeting of the National Commission on the Future of the Army (''the Commission''). The meeting will be open to the public.

DATES: Date of the Open Meeting: Thursday, July 9, 2015, from 3 p.m. to 5 p.m.

ADDRESSES: Address of Open Meeting, July 9: Courtyard by Marriott-Killeen, 1721 East Central Texas Expressway, Killeen, Texas 76541.

FOR FURTHER INFORMATION CONTACT: Mr. Don Tison, Designated Federal Officer, National Commission on the Future of the Army, 700 Army Pentagon, Room 3E406, Washington, DC 20310–0700, Email: *dfo.public@ncfa.ncr.gov.* Desk (703) 692–9099. Facsimile (703) 697–8242.

SUPPLEMENTARY INFORMATION: This meeting will be held under the provisions of the Federal Advisory Committee Act (FACA) of 1972 (5 U.S.C., Appendix, as amended), the Government in the Sunshine Act of 1976 (5 U.S.C. 552b, as amended), and 41 CFR 102–3.150.

Purpose of Meeting

During the open meeting on Thursday, July 9, 2015, the Commission will receive updates from sub-committees and hear comments from the public, and immediately afterwards the Commission will discuss topics raised during the organizational and public comment session.

Agendas

July 9, 2015—Open Hearing: The Commission will hear verbal comments from Military Associations, not to exceed thirty minutes, and public, not to exceed five minutes, and immediately afterwards the Commission will discuss topics raised during the Organizational and public comments session.

Meeting Accessibility

Pursuant to 41 CFR 102–3.140 through 102–3.165 and the availability of space, the meeting scheduled for July 9, 2015 from 3 p.m. to 5 p.m. at the Courtyard by Marriott-Killeen is open to the public. Seating is limited and pre-registration is strongly encouraged. Media representatives are also encouraged to register. The closest public parking facility is located on the Hotel grounds. Visitors should keep their belongings with them at all times. The following items are strictly prohibited in the Courtyard by Marriott-Killeen Conference Room: Any pointed object, *e.g.,* knitting needles and letter openers (pens and pencils are permitted); any bag larger than 18″ wide x 14″ high x 8.5″ deep; electric stun guns, martial arts weapons or devices; guns, replica guns, ammunition and fireworks; knives of any size; mace and pepper spray; razors and box cutters.

Written Comments

Pursuant to section 10(a)(3) of the FACA and 41 CFR 102–3.105(j) and 102–3.140, the public or interested organizations may submit written comments to the Commission in response to the stated agenda of the open meeting or the Commission's mission. The Designated Federal Officer (DFO) will review all submitted written statements. Written comments should be submitted to Mr. Donald Tison, DFO, via facsimile or electronic mail, the preferred modes of submission. Each page of the comment must include the author's name, title or affiliation, address, and daytime phone number. All comments received before Thursday, July 2, 2015, will be provided to the Commission before the July 9, 2015, meeting. Comments received after Thursday, July 2, 2015, will be provided to the Commission before its next meeting. All contact information may be found in the **FOR FURTHER INFORMATION CONTACT** section.

Oral Comments

In addition to written statements, one hour will be reserved for individuals or interest groups to address the Commission on July 9, 2015. Those interested in presenting oral comments to the Commission must summarize their oral statement in writing and submit with their registration. The Commission's staff will assign time to oral commenters at the meeting; no more than five minutes each for individuals. While requests to make an oral presentation to the Commission will be honored on a first come, first served basis, other opportunities for oral comments will be provided at future meetings.

Registration

Individuals and entities who wish to attend the public hearing and meeting on Thursday, July 9, 2015 are encouraged to register for the event with the DFO using the electronic mail and facsimile contact information found in the **FOR FURTHER INFORMATION CONTACT** section. The communication should include the registrant's full name, title, affiliation or employer, email address, day time phone number. This information will assist the Commission in contacting individuals should it decide to do so at a later date. If applicable, include written comments and a request to speak during the oral comment session. (Oral comment requests must be accompanied by a summary of your presentation.) Registrations and written comments should be typed.

Additional Information

The DoD sponsor for the Commission is the Deputy Chief Management Officer. The Commission is tasked to submit a report, containing a comprehensive study and recommendations, by February 1, 2016 to the President of the United States and the Congressional defense committees. The report will contain a detailed statement of the findings and conclusions of the Commission, together with its recommendations for such legislation and administrative actions it may consider appropriate in light of the results of the study. The comprehensive study of the structure of the Army will determine whether, and how, the structure should be modified to best fulfill current and anticipated mission requirements for the Army in a manner consistent with available resources.

Dated: June 19, 2015.

Aaron Siegel,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 2015–15541 Filed 6–24–15; 8:45 am]
BILLING CODE 5001–06–P

DEPARTMENT OF ENERGY

Environmental Management Site-Specific Advisory Board, Northern New Mexico

AGENCY: Department of Energy.

ACTION: Notice of open meeting.

SUMMARY: This notice announces a meeting of the Environmental Management Site-Specific Advisory Board (EM SSAB), Northern New Mexico. The Federal Advisory Committee Act (Pub. L. 92–463, 86 Stat.

770) requires that public notice of this meeting be announced in the **Federal Register**.

DATES: Wednesday, July 29, 2015, 1:00 p.m.–5:15 p.m.

ADDRESSES: Sagebrush Inn Conference Center, 1508 Paseo del Pueblo Sur, Taos, New Mexico 87571.

FOR FURTHER INFORMATION CONTACT: Menice Santistevan, Northern New Mexico Citizens' Advisory Board (NNMCAB), 94 Cities of Gold Road, Santa Fe, NM 87506. Phone (505) 995–0393; Fax (505) 989–1752 or Email: *Menice.Santistevan@em.doe.gov.*

SUPPLEMENTARY INFORMATION:

Purpose of the Board: The purpose of the Board is to make recommendations to DOE–EM and site management in the areas of environmental restoration, waste management, and related activities.

Tentative Agenda

- Call to Order by Deputy Designated Federal Officer (DDFO)
- Welcome and Introductions
- Approval of Agenda and Meeting Minutes of May 20, 2015
- Old Business
  - Written Reports
  - Other Items
- New Business
  - Report form Nominating Committee
  - Other Items
- Update from DDFO
- DOE Presentations
- Update from Liaisons
  - Update from DOE
  - Update from Los Alamos National Laboratory
  - Update from New Mexico Environment Department
- Public Comment Period
- Wrap-Up Comments from NNMCAB Members
- Adjourn

Public Participation: The EM SSAB, Northern New Mexico, welcomes the attendance of the public at its advisory committee meetings and will make every effort to accommodate persons with physical disabilities or special needs. If you require special accommodations due to a disability, please contact Menice Santistevan at least seven days in advance of the meeting at the telephone number listed above. Written statements may be filed with the Board either before or after the meeting. Individuals who wish to make oral statements pertaining to agenda items should contact Menice Santistevan at the address or telephone number listed above. Requests must be received five days prior to the meeting and reasonable provision will be made to include the presentation in the agenda. The Deputy Designated Federal Officer is empowered to conduct the meeting in a fashion that will facilitate the orderly conduct of business. Individuals wishing to make public comments will be provided a maximum of five minutes to present their comments.

Minutes: Minutes will be available by writing or calling Menice Santistevan at the address or phone number listed above. Minutes and other Board documents are on the Internet at: *http://www.nnmcab.energy.gov/.*

Issued at Washington, DC, on June 19, 2015.

LaTanya R. Butler,

Deputy Committee Management Officer.

[FR Doc. 2015–15626 Filed 6–24–15; 8:45 am]

BILLING CODE 6405–01–P

DEPARTMENT OF ENERGY

Environmental Management Site-Specific Advisory Board, Nevada

AGENCY: Department of Energy.

ACTION: Notice of open meeting.

SUMMARY: This notice announces a meeting of the Environmental Management Site-Specific Advisory Board (EM SSAB), Nevada. The Federal Advisory Committee Act (Pub. L. 92–463, 86 Stat. 770) requires that public notice of this meeting be announced in the **Federal Register**.

DATES: Wednesday, July 15, 2015, 4:00 p.m.

ADDRESSES: Bob Ruud Community Center, 150 N. Highway 160, Pahrump, Nevada 89060.

FOR FURTHER INFORMATION CONTACT: Barbara Ulmer, Board Administrator, 232 Energy Way, M/S 505, North Las Vegas, Nevada 89030. Phone: (702) 630–0522; Fax (702) 295–5300 or Email: *NSSAB@nnsa.doe.gov*.

SUPPLEMENTARY INFORMATION: *Purpose of the Board:* The purpose of the Board is to make recommendations to DOE–EM and site management in the areas of environmental restoration, waste management, and related activities.

Tentative Agenda

- Open Meeting and Announcements
- Chair's Opening Remarks
- Public Comment
- DOE Update
- Liaison Updates
- Other Board Business
- Meeting Wrap-up, Assessment and Adjournment

Public Participation: The EM SSAB, Nevada, welcomes the attendance of the public at its advisory committee meetings and will make every effort to accommodate persons with physical disabilities or special needs. If you require special accommodations due to a disability, please contact Barbara Ulmer at least seven days in advance of the meeting at the phone number listed above. Written statements may be filed with the Board either before or after the meeting. Individuals who wish to make oral presentations pertaining to agenda items should contact Barbara Ulmer at the telephone number listed above. The request must be received five days prior to the meeting and reasonable provision will be made to include the presentation in the agenda. The Deputy Designated Federal Officer is empowered to conduct the meeting in a fashion that will facilitate the orderly conduct of business. Individuals wishing to make public comments can do so during the 15 minutes allotted for public comments.

Minutes: Minutes will be available by writing to Barbara Ulmer at the address listed above or at the following Web site: *http://nv.energy.gov/nssab/MeetingMinutes.aspx*.

Issued at Washington, DC, on June 19, 2015.

LaTanya R. Butler,

Deputy Committee Management Officer.

[FR Doc. 2015–15627 Filed 6–24–15; 8:45 am]

BILLING CODE 6450–01–P

DEPARTMENT OF ENERGY

Agency Information Collection Extension

AGENCY: Department of Energy.

ACTION: Notice and request for OMB review and comment.

SUMMARY: The Department of Energy (DOE) has submitted an information collection request to OMB for extension under the provisions of the Paperwork Reduction Act of 1995. The information collection requests a three-year extension of its Labor Relations Report collection. The collection requests information from the Department of Energy Management and Operation (M&O) and Facilities Management Contractors for contract administration, management oversight, and cost control. The information collection will assist the Department in evaluating the implementation of the contractors' work force collective bargaining agreements, and apprise the Department of significant labor-management developments at DOE contractor sites. This information is used to ensure that Department contractors maintain good labor relations and retain a workforce in

accordance with the terms of their contract and in compliance with statutory and regulatory requirements as identified by contract.

DATES: Comments regarding this collection must be received on or before July 27, 2015. 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, please advise the OMB Desk Officer of your intention to make a submission as soon as possible. The Desk Officer may be telephoned at 202–395–4650.

ADDRESSES: Written comments should be sent to the DOE Desk Officer, Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, Room 10102, 735 17th Street NW., Washington, DC 20503.

And to: Eva M. Auman, GC–63, U.S. Department of Energy, 1000 Independence Avenue SW., Washington, DC 20585, Or by fax at 202–586–0971; or by email to *eva.auman@hq.doe.gov.*

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection instrument and instructions should be directed to: Eva M. Auman, Attorney-Advisor (Labor), GC–63, U.S. Department of Energy, 1000 Independence Avenue SW., Washington, DC 20585, or by fax at 202–586–0971 or by email to *eva.auman@hq.doe.gov.*

SUPPLEMENTARY INFORMATION: This information collection request contains: (1) OMB No. 1910–5143; (2) Information Collection Request Title: Labor Relations Report; (3) Type of Request: Renewal; (4) Purpose: The proposed collection will request information from the Department of Energy M&O and Facilities Management Contractors for contract administration, management oversight, and cost control. This information is used to ensure that Department contractors maintain good labor relations and retain a workforce in accordance with the terms of their contract and in compliance with statutory and regulatory requirements as identified by contract. The respondents are Department M&O and Facility Management Contractors; (5) Annual Estimated Number of Respondents: 35; (6) Annual Estimated Number of Total Responses: 35; (7) Annual Estimated Number of Burden Hours: 1.84 per respondent for total of 64.4 per year; (8) Annual Estimated Reporting and Recordkeeping Cost Burden: $4,940.20.

Statutory Authority: 42 U.S.C. 7254, 7256.

Issued in Washington, DC on: June 19, 2015.

Jean S. Stucky,

Assistant General Counsel for Labor and Pension Law, Office of the General Counsel.

[FR Doc. 2015–15629 Filed 6–24–15; 8:45 am]

BILLING CODE 6450–01–P

DEPARTMENT OF ENERGY

Energy Information Administration

Agency Information Collection Extension

AGENCY: Energy Information Administration (EIA), Department of Energy (DOE).

ACTION: Agency information collection activities: Information collection extension; notice and request for comments.

SUMMARY: The Nuclear Waste Policy Act (NWPA) of 1982 required that DOE enter into Standard Contracts with all generators or owners of spent nuclear fuel and high-level radioactive waste of domestic origin. EIA, pursuant to the Paperwork Reduction Act of 1995, intends to extend for three years, Form NWPA–830G, ''Appendix G-Standard Remittance Advice for Payment of Fees (including Annex A to Appendix G),'' with the Office of Management and Budget (OMB). Form NWPA–830G is part of the Standard Contract for Disposal of Spent Nuclear Fuel and/or High-Level Radioactive Waste. Generators and owners of spent nuclear fuel and high-level radioactive waste of domestic origin paid fees into the nuclear waste fund based on net electricity generated and sold as defined in the Standard Contract.

In November 2013, a federal appeals court ruled that DOE must cease collection of the Spent Nuclear Fuel Disposal Fee. DOE determined that, effective May 16, 2014, the fee is reduced from 1.0 Mil per kilowatt-hour ($1 per megawatt-hour) to 0.0 Mil per kilowatt-hour ($0 per megawatt-hour), ultimately reducing to zero the quarterly collection of fees from domestic generators of nuclear electricity. However, through its Office of the General Counsel, DOE has directed EIA to continue activities associated with the collection and verification of net electricity generation data and estimation of the spent nuclear fuel disposal fees that would otherwise accrue from this generation. Comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.

DATES: Comments regarding this proposed information collection must be received on or before August 25, 2015. If you anticipate difficulty in submitting comments within that period, contact the person listed in **ADDRESSES** as soon as possible.

ADDRESSES: Written comments may be sent to Marta Gospodarczyk. To ensure receipt of the comments by the due date, submission by email (*marta.gospodarczyk@eia.gov*) is recommended. The mailing address is Office of Electricity, Coal, Nuclear, and Renewables Analysis, EI–34, Forrestal Building, U.S. Department of Energy, Washington, DC 20585. Alternatively, Ms. Gospodarczyk may be contacted by telephone at 202–586–0527.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of any forms and instructions should be directed to Ms. Gospodarczyk at the address listed above. The Form NWPA–830G, ''Appendix G-Standard Remittance Advice for Payment of Fees,'' including Annex A to Appendix G, may also be viewed here: *http://www.eia.gov/survey/#nwpa-830g.*

SUPPLEMENTARY INFORMATION: This information collection request contains:

(1) OMB No. 1901–0260;

(2) *Information Collection Request Title:* Standard Contract for Disposal of Spent Nuclear Fuel and/or High-Level Radioactive Waste;

(3) *Type of Request:* Three-year extension;

(4) *Purpose:* The Federal Energy Administration Act of 1974 (15 U.S.C. 761 *et seq.*) and the DOE Organization Act (42 U.S.C. 7101 *et seq.*) require EIA to carry out a centralized, comprehensive, and unified energy information program. This program collects, evaluates, assembles, analyzes, and disseminates information on energy resource reserves, production, demand, technology, and related economic and statistical information. This information is used to assess the adequacy of energy resources to meet near and longer term domestic demands.

EIA, as part of its effort to comply with the Paperwork Reduction Act of

1995 (44 U.S.C. 3501 *et seq.*), provides the general public and other federal agencies with opportunities to comment on collections of energy information conducted by or in conjunction with EIA. Also, EIA will later seek approval for this collection by OMB under Section 3507(a) of the Paperwork Reduction Act of 1995.

The Nuclear Waste Policy Act of 1982 (42 U.S.C. 10101 *et seq.*) required that DOE enter into Standard Contracts with all generators or owners of spent nuclear fuel and high-level radioactive waste of domestic origin. Form NWPA–830G, ''Appendix G-Standard Remittance Advice for Payment of Fees,'' including Annex A to Appendix G, is an Appendix to this Standard Contract. Appendix G and Annex A to Appendix G are commonly referred to as Remittance Advice (RA) forms. RA forms must be submitted quarterly by generators and owners of spent nuclear fuel and high-level radioactive waste of domestic origin who signed the Standard Contract. Appendix G is designed to serve as the source document for entries into DOE accounting records to transmit data to DOE concerning payment of fees into the Nuclear Waste Fund for spent nuclear fuel and high-level waste disposal. Annex A to Appendix G is used to provide data on the amount of net electricity generated and sold, upon which these fees are based.

Please refer to the proposed forms and instructions for more information about the purpose, who must report, when to report, where to submit, the elements to be reported, detailed instructions, provisions for confidentiality, and uses (including possible non-statistical uses) of the information. For instructions on obtaining materials, see the ''For Further Information Contact'' section.

(4a) *Proposed Changes to Information Collection:* No changes are proposed;

(5) *Annual Estimated Number of Respondents:* 100;

(6) *Annual Estimated Number of Total Responses:* 400;

(7) *Annual Estimated Number of Burden Hours:* 2,000;

(8) *Annual Estimated Reporting and Recordkeeping Cost Burden:* EIA estimates that there are no additional costs to respondents associated with the surveys other than the costs associated with the burden hours. The information is maintained in the normal course of business. The cost of burden hours to the respondents is estimated to be $143,940 ($71.97 per hour × 2,000 hours). Therefore, other than the cost of burden hours, EIA estimates that there are no additional costs for generating, maintaining and providing the information.

Statutory Authority: Federal Energy Administration Act of 1974 (15 U.S.C. 761 *et seq.*); DOE Organization Act (42 U.S.C. 7101 *et seq.*); and Nuclear Waste Policy Act of 1982 (42 U.S.C. 10101 *et seq.*).

Issued in Washington, DC, on June 19, 2015.

Nanda Srinivasan,

Director, Office of Survey Development and Statistical Integration, U.S. Energy Information Administration.

[FR Doc. 2015–15628 Filed 6–24–15; 8:45 am]

BILLING CODE 6450–01–P

ENVIRONMENTAL PROTECTION AGENCY

[FRL 9929–65–Region 5]

Notification of a Public Meeting of the Great Lakes Advisory Board

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice.

SUMMARY: The Environmental Protection Agency (EPA) announces a public meeting of the Great Lakes Advisory Board (Board). The purpose of this meeting is to discuss the Great Lakes Restoration Initiative (GLRI) covering FY15–19 and other relevant matters.

DATES: The meeting will be held on Tuesday, July 14, 2015 from 10 a.m. to 2 p.m. Central Time, 11 a.m. to 3 p.m. Eastern Time. An opportunity will be provided to the public to comment.

ADDRESSES: The meeting will be held at the Jack Day Environmental Education Center, 90 Bay Beach Road, Green Bay, Wisconsin. For those unable to attend in person, this meeting will also be available telephonically. The teleconference number is 877–226–9607 and the conference ID number is 3910552029.

FOR FURTHER INFORMATION CONTACT: Any member of the public wishing further information regarding this meeting may contact Rita Cestaric, Designated Federal Officer (DFO), by email at *cestaric.rita@epa.gov.* General information on the GLRI and the Board can be found at *http://glri.us/public.html.*

SUPPLEMENTARY INFORMATION:

Background: The Board is a federal advisory committee chartered under the Federal Advisory Committee Act (FACA), Public Law 92–463. EPA established the Board in 2013 to provide independent advice to the EPA Administrator in her capacity as Chair of the federal Great Lakes Interagency Task Force (IATF). The Board conducts business in accordance with FACA and related regulations.

The Board consists of 16 members appointed by EPA's Administrator in her capacity as IATF Chair. Members serve as representatives of state, local and tribal government, environmental groups, agriculture, business, transportation, educational institutions, and as technical experts.

Availability of Meeting Materials: The agenda and other materials in support of the meeting will be available at *http://glri.us/advisory/index.html.*

Procedures for Providing Public Input: Federal advisory committees provide independent advice to federal agencies. Members of the public can submit relevant comments for consideration by the Board. Input from the public to the Board will have the most impact if it provides specific information for the Board to consider. Members of the public wishing to provide comments should contact the DFO directly.

Oral Statements: In general, individuals or groups requesting an oral presentation at this public meeting will be limited to three minutes per speaker, subject to the number of people wanting to comment. Interested parties should contact the DFO in writing (preferably via email) at the contact information noted above by July 10, 2015 to be placed on the list of public speakers for the meeting.

Written Statements: Written statements must be received by July 10, 2015 so that the information may be made available to the Board for consideration. Written statements should be supplied to the DFO in the following formats: One hard copy with original signature and one electronic copy via email. Commenters are requested to provide two versions of each document submitted: One each with and without signatures because only documents without signatures may be published on the GLRI Web page.

Accessibility: For information on access or services for individuals with disabilities, please contact the DFO at the phone number or email address noted above, preferably at least seven days prior to the meeting, to give EPA as much time as possible to process your request.

Dated: June 15, 2015.

Cameron Davis,

Senior Advisor to the Administrator.

[FR Doc. 2015–15647 Filed 6–24–15; 8:45 am]

BILLING CODE 6560–50–P

FEDERAL DEPOSIT INSURANCE CORPORATION

Agency Information Collection Activities: Submission for OMB Review; Comment Request (3064–0186)

AGENCY: Federal Deposit Insurance Corporation (FDIC).

ACTION: Notice and request for comment.

SUMMARY: The FDIC, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on the renewal of the above-captioned information collection, as required by the Paperwork Reduction Act of 1995. On April 14, 2015, the FDIC requested comment for 60 days on a proposal to renew the following collection of information: Supervisory Guidance on Stress Testing for Banking Organizations with More than $10 Billion in Total Consolidated Assets (3064–0186). No comments were received on the proposal to renew. The FDIC hereby gives notice of submission to OMB of its request to renew the collection, and again solicits comment on the renewal.

DATES: Comments must be submitted on or July 27, 2015.

ADDRESSES: Interested parties are invited to submit written comments to the FDIC by any of the following methods:

- *http://www.FDIC.gov/regulations/laws/federal/*.
- *Email: comments@fdic.gov.* Include the name of the collection in the subject line of the message.
- *Mail:* Gary A. Kuiper, Counsel, (202.898.3877), MB–3074, or John Popeo, Counsel, (202.898.6923), MB–3007, Federal Deposit Insurance Corporation, 550 17th Street NW., Washington, DC 20429.
- *Hand Delivery:* Comments may be hand-delivered to the guard station at the rear of the 17th Street Building (located on F Street), on business days between 7:00 a.m. and 5:00 p.m.

All comments should refer to the relevant OMB control number. A copy of the comments may also be submitted to: OMB desk officer for the FDIC: Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, Washington, DC 20503.

FOR FURTHER INFORMATION CONTACT: Gary A. Kuiper or John Popeo, at the FDIC address above.

SUPPLEMENTARY INFORMATION:

Proposal to renew the following currently-approved collection of information:

Title: Supervisory Guidance on Stress Testing for Banking Organizations with More than $10 Billion in Total Consolidated Assets.

OMB Number: 3064–0186.

Estimated Responses: 75.

Affected Public: Business or Other Financial Institutions.

Estimated Annual Burden: 6,500 hours.

General Description of Collection: Building upon previously issued supervisory guidance that discusses the uses and merits of stress testing in specific areas of risk management, the guidance provides an overview of how a banking organization should structure its stress testing activities and ensure they fit into overall risk management. The purpose of this guidance is to outline broad principles for a satisfactory stress testing framework and describe the manner in which stress testing should be employed as an integral component of risk management that is applicable at various levels of aggregation within a banking organization, as well as for contributing to capital and liquidity planning. While the guidance is not intended to provide detailed instructions for conducting stress testing for any particular risk or business area, the proposed guidance aims to describe several types of stress testing activities and how they may be most appropriately used by banking organizations.

Request for Comment

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the FDIC's functions, including whether the information has practical utility; (b) the accuracy of the estimates of the burden of the information collection, including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the information collection on respondents, including through the use of automated collection techniques or other forms of information technology. All comments will become a matter of public record.

Dated at Washington, DC, this 22nd day of June 2015.

Federal Deposit Insurance Corporation.

Robert E. Feldman,

Executive Secretary.

[FR Doc. 2015–15624 Filed 6–24–15; 8:45 am]

BILLING CODE 6714–01–P

FEDERAL DEPOSIT INSURANCE CORPORATION

FDIC Advisory Committee on Community Banking; Notice of Meeting

AGENCY: Federal Deposit Insurance Corporation (FDIC).

ACTION: Notice of open meeting.

SUMMARY: In accordance with the Federal Advisory Committee Act, notice is hereby given of a meeting of the FDIC Advisory Committee on Community Banking, which will be held in Washington, DC. The Advisory Committee will provide advice and recommendations on a broad range of policy issues that have particular impact on small community banks throughout the United States and the local communities they serve, with a focus on rural areas.

DATES: Friday, July 10, 2015, from 9:00 a.m. to 3:00 p.m.

ADDRESSES: The meeting will be held in the FDIC Board Room on the sixth floor of the FDIC Building located at 550 17th Street NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Requests for further information concerning the meeting may be directed to Mr. Robert E. Feldman, Committee Management Officer of the FDIC, at (202) 898–7043.

SUPPLEMENTARY INFORMATION:

Agenda: The agenda will include a discussion of current issues affecting community banking. The agenda is subject to change. Any changes to the agenda will be announced at the beginning of the meeting.

Type of Meeting: The meeting will be open to the public, limited only by the space available on a first-come, first-served basis. For security reasons, members of the public will be subject to security screening procedures and must present a valid photo identification to enter the building. The FDIC will provide attendees with auxiliary aids (*e.g.,* sign language interpretation) required for this meeting. Those attendees needing such assistance should call (703) 562–6067 (Voice or TTY) at least two days before the meeting to make necessary arrangements. Written statements may be filed with the committee before or after the meeting. This Community Banking Advisory Committee meeting will be Webcast live via the Internet at *https://fdic.primetime.mediaplatform.com/#/channel/1384299242770/Advisory+Committee+on+Community+Banking+*. Questions or troubleshooting help can be found at the same link. For optimal viewing, a high

speed internet connection is recommended. The Community Banking meeting videos are made available on-demand approximately two weeks after the event.

Dated: June 22, 2015.

Federal Deposit Insurance Corporation.

Robert E. Feldman,

Executive Secretary.

[FR Doc. 2015–15608 Filed 6–24–15; 8:45 am]

BILLING CODE 6714–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Centers for Disease Control and Prevention

[60Day–15–0571]; [Docket No. CDC–2015–0015]

Proposed Data Collection Submitted for Public Comment and Recommendations

AGENCY: Centers for Disease Control and Prevention (CDC), Department of Health and Human Services (HHS).

ACTION: Notice with comment period.

SUMMARY: The Centers for Disease Control and Prevention (CDC), as part of its continuing efforts to reduce public burden and maximize the utility of government information, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. This notice invites comment on the collection of Minimum Data Elements (MDE) for the National Breast and Cervical Cancer Early Detection Program (NBCCEDP). CDC collects information about the cancer screening services provided through the NBCCEDP to support program management.

DATES: Written comments must be received on or before August 24, 2015.

ADDRESSES: You may submit comments, identified by Docket No. CDC–2015–0015 by any of the following methods:

Federal eRulemaking Portal: Regulation.gov. Follow the instructions for submitting comments.

Mail: Leroy A. Richardson, Information Collection Review Office, Centers for Disease Control and Prevention, 1600 Clifton Road NE., MS–D74, Atlanta, Georgia 30329.

Instructions: All submissions received must include the agency name and Docket Number. All relevant comments received will be posted without change to *Regulations.gov,* including any personal information provided. For access to the docket to read background documents or comments received, go to *Regulations.gov.*

Please note: All public comment should be submitted through the Federal eRulemaking portal (Regulations.gov) or by U.S. mail to the address listed above.

FOR FURTHER INFORMATION CONTACT: To request more information on the proposed project or to obtain a copy of the information collection plan and instruments, contact the Information Collection Review Office, Centers for Disease Control and Prevention, 1600 Clifton Road NE., MS–D74, Atlanta, Georgia 30329; phone: 404–639–7570; Email: *omb@cdc.gov.*

SUPPLEMENTARY INFORMATION:

Under the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3501–3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. In addition, the PRA also requires Federal agencies to provide a 60-day notice in the **Federal Register** concerning each proposed collection of information, including each new proposed collection, each proposed extension of existing collection of information, and each reinstatement of previously approved information collection before submitting the collection to OMB for approval. To comply with this requirement, we are publishing this notice of a proposed data collection as described below.

Comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, disclose or provide information to or for a Federal agency. This includes the time needed to review instructions; to develop, acquire, install and utilize technology and systems for the purpose of collecting, validating and verifying information, processing and maintaining information, and disclosing and providing information; to train personnel and to be able to respond to a collection of information, to search data sources, to complete and review the collection of information; and to transmit or otherwise disclose the information.

Proposed Project

Minimum Data Elements (MDE) for the National Breast and Cervical Cancer Early Detection Program (NBCCEDP) (OMB No. 0920–0571, exp. 10/31/2015)—Extension—National Center for Chronic Disease Prevention and Health Promotion (NCCDPHP), Centers for Disease Control and Prevention (CDC).

Background and Brief Description

Many cancer-related deaths in women could be avoided by increased utilization of appropriate screening and early detection tests for breast and cervical cancer. Mammography is extremely valuable as an early detection tool because it can detect breast cancer well before the woman can feel the lump, when the cancer is still in an early and more treatable stage. Similarly, a substantial proportion of cervical cancer-related deaths could be prevented through the detection and treatment of precancerous lesions. The Papanicolaou (Pap) test is the primary method of detecting both precancerous cervical lesions as well as invasive cervical cancer. Mammography and Pap tests are underused by women who have no source or no regular source of health care and women without health insurance.

Despite the availability and increased use of effective screening and early detection tests for breast and cervical cancers, the American Cancer Society (ACS) estimates that 231,840 new cases of invasive breast cancer will be diagnosed among women in 2015, and 40,290 women will die of this disease. The ACS also estimates that 12,900 new cases of invasive cervical cancer will be diagnosed in 2015, and 4,100 women will die of this disease.

The CDC's National Breast and Cervical Cancer Early Detection Program (NBCCEDP) provides screening services to underserved women through cooperative agreements with 50 States, the District of Columbia, 5 U.S. Territories, and 11 American Indian/Alaska Native tribal programs. The program was established in response to the Breast and Cervical Cancer Mortality Prevention Act of 1990. Screening services include clinical breast examinations, mammograms and Pap tests, as well as timely and adequate diagnostic testing for abnormal results,

and referrals to treatment for cancers detected. NBCCEDP awardees collect patient-level screening and tracking data to manage the program and clinical services. A de-identified subset of data on patient demographics, screening tests and outcomes are reported by each awardee to CDC twice per year.

CDC plans to request OMB approval to collect MDE information for an additional three years. There are no changes to the currently approved minimum data elements, electronic data collection procedures, or the estimated burden. Because NBCCEDP awardees already collect and aggregate data at the state, territory and tribal level, the additional burden of submitting data to CDC will be modest. CDC will use the information to monitor and evaluate NBCCEDP awardees; improve the availability and quality of screening and diagnostic services for underserved women; develop outreach strategies for women who are never or rarely screened for breast and cervical cancer; report program results to stakeholders including Congress and other legislative authorities; and inform program planning and management.

There are no costs to respondents other than their time.

ESTIMATED ANNUALIZED BURDEN HOURS

Type of respondents	Form name	Number of respondents	Number of responses per respondent	Average burden per response (in hrs.)	Total burden (in hrs.)
NBCCEDP Grantees	Minimum Data Elements	67	2	4	536
Total					536

Leroy A. Richardson,

Chief, Information Collection Review Office, Office of Scientific Integrity, Office of the Associate Director for Science, Office of the Director, Centers for Disease Control and Prevention.

[FR Doc. 2015–15550 Filed 6–24–15; 8:45 am]

BILLING CODE 4163–18–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Centers for Disease Control and Prevention

[60 Day–15–0840; Docket No. CDC–2015–0046]

Proposed Data Collection Submitted for Public Comment and Recommendations

AGENCY: Centers for Disease Control and Prevention (CDC), Department of Health and Human Services (HHS).

ACTION: Notice with comment period.

SUMMARY: The Centers for Disease Control and Prevention (CDC), as part of its continuing efforts to reduce public burden and maximize the utility of government information, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. This notice invites comment on a proposed extension of the ''Formative Research and Tool Development'' information collection. Project activities are designed to allow CDC's National Center for HIV/AIDS, Viral Hepatitis, STD, and TB Prevention (NCHHSTP) to conduct formative research information collection activities used to inform many aspects of surveillance, communications, health promotion, and research project development for NCHHSTP's four priority diseases (HIV/AIDS), sexually transmitted diseases/infections (STD/STI), viral hepatitis, tuberculosis elimination (TB), and school and adolescent health (DASH).

DATES: Written comments must be received on or before August 24, 2015.

ADDRESSES: You may submit comments, identified by Docket No. CDC–2015–0046 by any of the following methods:

- *Federal eRulemaking Portal:* Regulation.gov. Follow the instructions for submitting comments.
- *Mail:* Leroy A. Richardson, Information Collection Review Office, Centers for Disease Control and Prevention, 1600 Clifton Road NE., MS–D74, Atlanta, Georgia 30329.

Instructions: All submissions received must include the agency name and Docket Number. All relevant comments received will be posted without change to *Regulations.gov,* including any personal information provided. For access to the docket to read background documents or comments received, go to *Regulations.gov.*

Please note: All public comment should be submitted through the Federal eRulemaking portal (*Regulations.gov*) or by U.S. mail to the address listed above.

FOR FURTHER INFORMATION CONTACT: To request more information on the proposed project or to obtain a copy of the information collection plan and instruments, contact the Information Collection Review Office, Centers for Disease Control and Prevention, 1600 Clifton Road NE., MS–D74, Atlanta, Georgia 30329; phone: 404–639–7570; Email: *omb@cdc.gov.*

SUPPLEMENTARY INFORMATION:

Under the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3501–3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. In addition, the PRA also requires Federal agencies to provide a 60-day notice in the **Federal Register** concerning each proposed collection of information, including each new proposed collection, each proposed extension of existing collection of information, and each reinstatement of previously approved information collection before submitting the collection to OMB for approval. To comply with this requirement, we are publishing this notice of a proposed data collection as described below.

Comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, disclose or

provide information to or for a Federal agency. This includes the time needed to review instructions; to develop, acquire, install and utilize technology and systems for the purpose of collecting, validating and verifying information, processing and maintaining information, and disclosing and providing information; to train personnel and to be able to respond to a collection of information, to search data sources, to complete and review the collection of information; and to transmit or otherwise disclose the information.

Proposed Project

Formative Research and Tool Development—Extension—National Center for HIV/AIDS, Viral Hepatitis, STD, TB Prevention (NCHHSTP), Centers for Disease Control and Prevention (CDC).

Background and Brief Description

The Centers for Disease Control and Prevention's, National Center for HIV/AIDS, Viral Hepatitis, STD, and TB Prevention (NCHHSTP) requests approval for an extension and a three-year approval for its generic information collection plan entitled ''Formative Research and Tool Development''. Project activities are designed to allow CDC's National Center for HIV/AIDS, Viral Hepatitis, STD, and TB Prevention (NCHHSTP) to conduct formative research information collection activities used to inform many aspects of surveillance, communications, health promotion, and research project development for NCHHSTP's four priority diseases (HIV/AIDS), sexually transmitted diseases/infections (STD/STI), viral hepatitis, tuberculosis elimination (TB), and school and adolescent health (DASH).

Formative research is the basis for developing effective strategies including communication channels, for influencing behavior change. It helps researchers identify and understand the characteristics—interests, behaviors and needs—of target populations that influence their decisions and actions. Formative research is also integral in developing programs as well as improving existing and ongoing programs. NCHHSTP formative research helps develop new or adapting programs that deal with the complexity of behaviors, social context, cultural identities, and health care that underlie the epidemiology of HIV/AIDS, viral hepatitis, STDs, and TB in the U.S, as well as school and adolescent health.

CDC conducts formative research to develop public-sensitive communication messages and user friendly tools prior to developing or recommending interventions, or care. Sometimes these studies are entirely behavioral but most often they are cycles of interviews and focus groups designed to inform the development of a product.

Products from these formative research studies will be used for prevention of HIV/AIDS, Sexually Transmitted Infections (STI), viral Hepatitis, and Tuberculosis. Findings from these studies may also be presented as evidence to disease-specific National Advisory Committees, to support revisions to recommended prevention and intervention methods, as well as new recommendations.

Much of CDC's health communication takes place within campaigns that have fairly lengthy planning periods—timeframes that accommodate the standard Federal process for approving data collections. Short term qualitative interviewing and cognitive research techniques have previously proven invaluable in the development of scientifically valid and population-appropriate methods, interventions, and instruments.

This request includes studies investigating the utility and acceptability of proposed sampling and recruitment methods, intervention contents and delivery, questionnaire domains, individual questions, and interactions with project staff or electronic data collection equipment. These activities will also provide information about how respondents answer questions and ways in which question response bias and error can be reduced.

This request also includes collection of information from public health programs to assess needs related to initiation of a new program activity or expansion or changes in scope or implementation of existing program activities to adapt them to current needs. The information collected will be used to advise programs and provide capacity-building assistance tailored to identify needs.

Overall, these development activities are intended to provide information that will increase the success of the surveillance or research projects through increasing response rates and decreasing response error, thereby decreasing future data collection burden to the public. The studies that will be covered under this request will include one or more of the following investigational modalities: (1) Structured and qualitative interviewing for surveillance, research, interventions and material development, (2) cognitive interviewing for development of specific data collection instruments, (3) methodological research (4) usability testing of technology-based instruments and materials, (5) field testing of new methodologies and materials, (6) investigation of mental models for health decision-making, to inform health communication messages, and (7) organizational needs assessments to support development of capacity. Respondents who will participate in individual and group interviews (qualitative, cognitive, and computer assisted development activities) are selected purposively from those who respond to recruitment advertisements.

In addition to utilizing advertisements for recruitment, respondents who will participate in research on survey methods may be selected purposively or systematically from within an ongoing surveillance or research project.

Participation of respondents is voluntary. Also, there is no cost to participants other than their time.

Type of respondent	Form name	Number of respondents	Number of responses per respondent	Average hours per response	Total response burden (hrs.)
General public and health care providers.	Screener	97,440	1	10/60	16,240
General public and health care providers.	Consent Forms	48,720	1	5/60	4,060
General public and health care providers.	Individual interview	7,920	1	1	7,920
General public and health care providers.	Group interview	4,800	1	2	9,600

Type of respondent	Form name	Number of respondents	Number of responses per respondent	Average hours per response	Total response burden (hrs.)
General public and health care providers.	Survey of Individual	36,000	1	30/60	18,000
Total		194,880			55,820

Leroy A. Richardson,

Chief, Information Collection Review Office, Office of Scientific Integrity, Office of the Associate Director for Science, Office of the Director, Centers for Disease Control and Prevention.

[FR Doc. 2015–15551 Filed 6–24–15; 8:45 am]

BILLING CODE 4163–18–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administration for Children and Families

Submission for OMB Review; Comment Request

Title: Reunification Procedures for Unaccompanied Alien Children.

OMB No.: 0970–0278.

Description: Following the passage of the 2002 Homeland Security Act (Pub. L. 107–296), the Administration for Children and Families (ACF), Office of Refugee Resettlement (ORR), is charged with the care and placement of unaccompanied alien children in Federal custody, and implementing a policy for the release of these children, when appropriate, upon the request of suitable sponsors while awaiting immigration proceedings. In order for ORR to make determinations regarding the release of these children, the potential sponsors must meet certain conditions pursuant to section 462 of the Homeland Security Act and the Flores v. Reno Settlement Agreement No. CV85 4544–RJK (C.D. Cal. 1997).

The proposed information collection requests information to be utilized by ORR for determining the suitability of a sponsor/respondent for the release of a minor from ORR custody. The proposed instruments are the Family Reunification Application, the Family Reunification Checklist for Sponsors, and the Authorization for Release of Information.

Respondents: Sponsors requesting release of unaccompanied alien children to their custody.

ANNUAL BURDEN ESTIMATES

Instrument	Number of respondents	Number of responses per respondent	Average burden hours per response	Total burden hours
Family Reunification Application	55,200	1	.25	13,800
Family Reunification Checklist for Sponsors	55,200	1	.75	41,400
Authorization for Release of Information	55,200	1	.25	13,800
Estimated Total Annual Burden Hours:				69,000

Additional Information

Copies of the proposed collection may be obtained by writing to the Administration for Children and Families, Office of Planning, Research and Evaluation, 370 L'Enfant Promenade SW., Washington, DC 20447, Attn: ACF Reports Clearance Officer. All requests should be identified by the title of the information collection. Email address: *infocollection@acf.hhs.gov.*

OMB Comment

OMB is required to make a decision concerning the collection of information between 30 and 60 days after publication of this document in the **Federal Register**. Therefore, a comment is best assured of having its full effect if OMB receives it within 30 days of publication. Written comments and recommendations for the proposed information collection should be sent directly to the following: Office of Management and Budget, Paperwork Reduction Project, Fax: 202–395–7285, Email: *OIRA_SUBMISSION@OMB.EOP.GOV.* Attn: Desk Officer for the Administration for Children and Families.

Robert Sargis,

Reports Clearance Officer.

[FR Doc. 2015–15570 Filed 6–24–15; 8:45 am]

BILLING CODE 4184–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administration for Children and Families

Submission for OMB Review; Comment Request

Proposed Projects:

Title: Performance Measures for Community-Centered Healthy Marriage, Pathways to Responsible Fatherhood and Community-Centered Responsible Fatherhood Ex-Prisoner Reentry grant programs

OMB No.: 0970–0365

Description: The Office of Family Assistance (OFA), Administration for Children and Families (ACF), U.S. Department of Health and Human Services (HHS), intends to request approval from the Office of Management and Budget (OMB) to extend OMB Form 0970–0365 for the collection of performance measures from grantees for the Community-Centered Healthy Marriage, Pathways to Responsible Fatherhood and Community-Centered Responsible Fatherhood Ex-Prisoner Reentry discretionary grant programs. ACF offered a one year extension to all grants in an effort to increase the consistency and stability in program implementation, particularly in view of grantee progress toward achieving program goals. The performance measure data obtained from the grantees will be used by OFA to continue

reporting on the overall performance of these grant programs.

Data will be collected from all 60 Community-Centered Healthy Marriage, 54 Pathways to Responsible Fatherhood and 5 Community-Centered Responsible Fatherhood Ex-Prisoner Reentry grantees in the OFA programs. Grantees will report on program and participant outcomes in such areas as participants' improvement in knowledge skills, attitudes, and behaviors related to healthy marriage and responsible fatherhood. Grantees will be asked to input data for selected outcomes for activities funded under the grants. Grantees will extract data from program records and will report the data twice yearly through an on-line data collection tool. Training and assistance will be provided to grantees to support this data collection process.

Respondents: Office of Family Assistance Funded Community-Centered Healthy Marriage, Pathways to Responsible Fatherhood and Community-Centered Responsible Fatherhood Ex-Prisoner Reentry Grantees.

ANNUAL BURDEN ESTIMATES

Instrument	Number of respondents	Number of responses per respondent	Average burden hours per response	Total annual burden hours
Performance measure reporting form (for private sector affected public)	110	2	0.8	176
Performance measure reporting form (for State, local, and tribal government affected public)	9	2	0.8	14

Estimated Total Annual Burden Hours: 190

Additional Information:

Copies of the proposed collection may be obtained by writing to the Administration for Children and Families, Office of Planning, Research and Evaluation, 370 L'Enfant Promenade SW., Washington, DC 20447, Attn: ACF Reports Clearance Officer. All requests should be identified by the title of the information collection. Email address: *infocollection@acf.hhs.gov.*

OMB Comment:

OMB is required to make a decision concerning the collection of information between 30 and 60 days after publication of this document in the **Federal Register**. Therefore, a comment is best assured of having its full effect if OMB receives it within 30 days of publication. Written comments and recommendations for the proposed information collection should be sent directly to the following: Office of Management and Budget, Paperwork Reduction Project, Fax: 202–395–7285, Email: *OIRA_SUBMISSION@OMB.EOP.GOV*, Attn: Desk Officer for the Administration for Children and Families.

Robert Sargis,

Reports Clearance Officer.

[FR Doc. 2015–15547 Filed 6–24–15; 8:45 am]

BILLING CODE 4184–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

[Docket No. FDA–2015–N–1196]

List of Bulk Drug Substances That May Be Used by an Outsourcing Facility To Compound Drugs for Use in Animals; Request for Nominations; Correction

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice; correction.

SUMMARY: The Food and Drug Administration is correcting a notice entitled ''List of Bulk Drug Substances That May Be Used by an Outsourcing Facility to Compound Drugs for Use in Animals; Request for Nominations'' that appeared in the **Federal Register** of May 19, 2015 (80 FR 28622). The document announced the intention to develop a list of bulk drug substances that may be used by outsourcing facilities registered under the Federal Food, Drug, and Cosmetic Act (the FD&C Act) to compound animal drugs, in accordance with FDA's draft guidance for industry #230, ''Compounding Animal Drugs from Bulk Drug Substances.'' The document was published with an incorrect docket number. This document corrects that error.

FOR FURTHER INFORMATION CONTACT: Lisa Granger, Office of Policy and Planning, Food and Drug Administration, 10903 New Hampshire Ave., Bldg. 32, rm. 3330, Silver Spring, MD 20993–0002, 301–796–9115.

SUPPLEMENTARY INFORMATION: In the **Federal Register** of Tuesday, May 19, 2015, in FR Doc. 2015–11983, the following correction is made:

1. On page 28622, in the second column, in the **ADDRESSES** section of the document, under *Instructions,* ''Docket No. FDA–2013–N–1524'' is corrected to read ''Docket No. FDA–2015–N–1196''.

Dated: June 18, 2015.

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2015–15558 Filed 6–24–15; 8:45 am]

BILLING CODE 4164–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

[Docket No. FDA–2011–N–0915]

Agency Information Collection Activities; Proposed Collection; Submission for Office of Management and Budget Review; Guidance for Industry on Postmarketing Adverse Event Reporting for Nonprescription Human Drug Products Marketed Without an Approved Application

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice.

SUMMARY: The Food and Drug Administration (FDA) is announcing that a proposed collection of information has been submitted to the Office of Management and Budget (OMB) for review and clearance under the Paperwork Reduction Act of 1995.

DATES: Fax written comments on the collection of information by July 27, 2015.

ADDRESSES: To ensure that comments on the information collection are received, OMB recommends that written comments be faxed to the Office of Information and Regulatory Affairs, OMB, Attn: FDA Desk Officer, FAX: 202–395–7285, or emailed to *oira_*

submission@omb.eop.gov. All comments should be identified with the OMB control number 0910–0636. Also include the FDA docket number found in brackets in the heading of this document.

FOR FURTHER INFORMATION CONTACT: FDA PRA Staff, Office of Operations, Food and Drug Administration, 8455 Colesville Rd., COLE–14526, Silver Spring, MD 20993–0002, *PRAStaff@fda.hhs.gov.*

SUPPLEMENTARY INFORMATION: In compliance with 44 U.S.C. 3507, FDA has submitted the following proposed collection of information to OMB for review and clearance.

Guidance for Industry on Postmarketing Adverse Event Reporting for Nonprescription Human Drug Products Marketed Without an Approved Application (OMB Control Number 0910–0636)—Extension

Respondents to this collection of information are manufacturers, packers, and distributors whose name (under section 502(b)(1) (21 U.S.C. 352(b)(1)) of the Federal Food, Drug, and Cosmetic Act (the FD&C Act)) appears on the label of a nonprescription drug marketed in the United States. FDA is requesting public comment on estimates of annual submissions from these respondents, as required by the Dietary Supplement and Nonprescription Drug Consumer Protection Act (Pub. L. 109–462) and described in the guidance. The guidance document discusses what should be included in a serious adverse drug event report submitted under section 760(b)(1) (21 U.S.C. 379aa(b)(1)) of the FD&C Act, including follow-up reports under 760(c)(2) (21 U.S.C. 379aa(c)(2)) of the FD&C Act, and how to submit these reports. The estimates for the annual reporting and recordkeeping burdens are based on FDA data on the number of adverse drug experience reports submitted for nonprescription drug products marketed without an approved application, including FDA's knowledge about the time needed to prepare the reports and to maintain records.

In the **Federal Register** of January 23, 2015 (80 FR 3608), FDA published a 60-day notice requesting public comment on the proposed collection of information. FDA received one comment. The comment requested that we increase the reporting burden estimates from 2 hours to 6 hours and the recordkeeping burden estimates from 5 hours to 8 hours. The comment said although there may be circumstances where FDA's estimates for reporting and recordkeeping may be accurate, the comment contended that, in its experience, the approximations are underestimated. The comment said that as many as 6 hours may be required to complete a single serious adverse event report, especially when the sponsor's medical and quality review teams are involved, and that as many as 8 hours may be required to maintain all relevant records for a single adverse event report as stipulated by statute.

FDA Response: We have reconsidered our estimates, and agree with the comment that there may be circumstances where 6 hours would be needed to prepare and submit a report to us and 8 hours may be needed for recordkeeping. We have revised our reporting and recordkeeping burden estimates accordingly.

Based on FDA data, we estimate between 10,000 and 15,000 (*i.e.,* approximately 12,500) total annual responses from approximately 50 respondents for nonprescription drugs marketed without an approved application, and we also estimate that each submission will take approximately 6 hours to prepare and submit.

TABLE 1—ESTIMATED ANNUAL REPORTING BURDEN [1]

Activity	Number of respondents	Number of responses per respondent	Total annual responses	Average burden per response	Total hours
Reports of serious adverse drug events (21 U.S.C. 379aa((b) and (c))	50	250	12,500	6	75,000

[1] There are no capital costs or operating and maintenance costs associated with this collection of information.

Section 760(e) (21 U.S.C. 379aa(e) of the FD&C Act also requires that responsible persons maintain records of nonprescription adverse event reports, whether or not the event is serious, for a period of 6 years. The guidance document recommends that respondents maintain records of efforts to obtain the minimum data elements for a report of a serious adverse drug event and any follow-up reports. We estimate that there are approximately 20,000 records per year maintained by approximately 200 respondents, and that it takes approximately 8 hours to maintain each record.

TABLE 2—ESTIMATED ANNUAL RECORDKEEPING BURDEN [1]

Activity	Number of recordkeepers	Number of records per recordkeeper	Total annual records	Average burden per recordkeeping	Total hours
Recordkeeping (21 U.S.C. 379aa(e)(1))	200	100	20,000	8	160,000

[1] There are no capital costs or operating and maintenance costs associated with this collection of information.

Therefore, the estimated annual reporting burden for this information is 25,000 hours and the estimated annual recordkeeping burden is 100,000 hours.

Dated: June 22, 2015.

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2015–15638 Filed 6–24–15; 8:45 am]

BILLING CODE 4164–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

[Docket No. FDA–2015–N–2163]

Agency Information Collection Activities; Proposed Collection; Comment Request; Hearing, Aging, and Direct-to-Consumer Television Advertisements

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice.

SUMMARY: The Food and Drug Administration (FDA) is announcing an opportunity for public comment on the proposed collection of certain information by the Agency. Under the Paperwork Reduction Act of 1995 (the PRA), Federal Agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information and to allow 60 days for public comment in response to the notice. This notice solicits comments on research entitled, ''Hearing, Aging, and Direct-to-Consumer Television Advertisements''. This study will examine how changes to hearing across the lifespan affect the comprehension of direct-to-consumer (DTC) television advertisements for prescription drugs.

DATES: Submit either electronic or written comments on the collection of information by August 24, 2015.

ADDRESSES: Submit electronic comments on the collection of information to *http://www.regulations.gov.* Submit written comments on the collection of information to the Division of Dockets Management (HFA–305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852. All comments should be identified with the docket number found in brackets in the heading of this document.

FOR FURTHER INFORMATION CONTACT: FDA PRA Staff, Office of Operations, Food and Drug Administration, 8455 Colesville Rd., COLE–14526, Silver Spring, MD 20993–0002, *PRAStaff@fda.hhs.gov.*

SUPPLEMENTARY INFORMATION: Under the PRA (44 U.S.C. 3501–3520), Federal Agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. ''Collection of information'' is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) and includes Agency requests or requirements that members of the public submit reports, keep records, or provide information to a third party. Section 3506(c)(2)(A) of the PRA (44 U.S.C. 3506(c)(2)(A)) requires Federal Agencies to provide a 60-day notice in the **Federal Register** concerning each proposed collection of information before submitting the collection to OMB for approval. To comply with this requirement, FDA is publishing notice of the proposed collection of information set forth in this document.

With respect to the following collection of information, FDA invites comments on these topics: (1) Whether the proposed collection of information is necessary for the proper performance of FDA's functions, including whether the information will have practical utility; (2) the accuracy of FDA's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques, when appropriate, and other forms of information technology.

Hearing, Aging, and Direct-to-Consumer Television Advertisements—(OMB Control Number 0910–NEW)

Section 1701(a)(4) of the Public Health Service Act (42 U.S.C. 300u(a)(4)) authorizes the FDA to conduct research relating to health information. Section 1003(d)(2)(C) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 393(b)(2)(c)) authorizes FDA to conduct research relating to drugs and other FDA regulated products in carrying out the provisions of the FD&C Act.

Older adults use a disproportionate number of prescription drugs (Ref. 1) and watch more television than other age groups (Ref. 2). Age-related changes in hearing are common (Ref. 3, 4, and 5) and, depending on their severity, influence the understanding of speech. DTC television advertisements (ads) contain large amounts of complex information about prescription drug treatments that may be particularly relevant to a population that is experiencing some level of hearing loss. Moreover, much of the information in these ads is conveyed by voiceover, meaning that the audio channel is the only way to receive the information. Although people with serious hearing loss may compensate by using closed captioning (which may or may not be available for ads) or hearing aids, some individuals experience the effects of hearing loss without realizing that it is the cause and others choose not to use external compensatory aids (Ref. 6). For these reasons, FDA is proposing research to investigate how people at various ages and levels of hearing ability comprehend DTC ads.

Sponsors of DTC ads cannot control the hearing abilities of their audiences. Nonetheless, researchers have identified several aspects of DTC ads within their control that influence the understanding of speech in individuals who experience aging-related hearing loss. First, frequency thresholds differ as people age; older adults are not able to hear higher frequencies as well (Ref. 7 and 8). Second, DTC television ads contain a risk statement of the most serious and most common side effects, called ''the major statement''. FDA regulations require that the major statement must be included in at least the audio portion of the ad (Ref. 9). The risks of a medical product often include highly technical medical terms that must be transformed into consumer-friendly language to convey the risks appropriately. This is easier in some cases than in others. In addition, there are techniques to help reduce the complexity of the major statement, such as maintaining active voice, reducing instances where words need clarification from other later words in the broadcast, and using shorter sentences. Third, television ad spots are typically bought in increments of 15 seconds, leading to many 30- and 60-second ads, and some 75-second ads when risk information is especially dense. In order to fit the required information into this time frame, the audio presentation speed may be adjusted to be faster or slower. Research has shown that fast speech is more difficult to understand than slower speech, even for healthy young adults (Ref. 10).

Thus, we propose to examine the effects of three aspects of DTC ads (voice frequency, complexity of major statement, speed of major statement) on the comprehension of the ads among four different age groups of individuals. Because hearing losses begin to occur as people age, we will examine a group of middle-aged adults (40–50 years), young-old adults (60–75 years), and old-old adults (75+ years), and a group of

young adults (18–25 years) as a control. The use of young adults as a control group is common in studies of age changes in memory, cognition, and hearing (Ref. 11, 12, 13, and 14). Our primary outcomes will be verbatim and gist memory, and confidence in memory judgments, but we will also seek to apply findings from previous studies showing age changes in hearing ability (Ref. 15 and 16) to the particular situation of DTC ad viewing.

It is important to note that despite hearing and cognitive losses, older adults generally use linguistic context well. That is, they are as good as or even better than younger adults at using context to determine what they are hearing. They are also skilled at using the intonation of words, which words are stressed, where pauses occur, and how words are lengthened before pauses, all components of something called the prosody of language (Ref. 17). Thus, even though older adults generally perform worse than younger adults with rapid speech, older adult recall of sentences is still relatively high, at 80 percent, presumably because older adults use linguistic context. Moreover, to approximate real DTC ads, participants will view an ad that has a typical amount of superimposed text, some of which may repeat the information in the audio. Our task thus involves viewing realistic DTC ads, which provide more context than lists of unrelated words or sentences, as often found in laboratory experiments. Thus, it is an open question whether hearing loss will impede the comprehension of DTC ads or whether the ability to make use of context will counteract these decrements across the lifespan.

General Research Questions

1. How do hearing and cognitive declines in older adults affect comprehension of DTC television ads, and the major statement in particular?

2. How do the frequency, speed, and complexity of the major statement influence the comprehension of the major statement and DTC ads as a whole?

3. How do hearing and cognitive declines interact with the frequency, speed, and complexity of the major statement to affect the comprehension of DTC ads?

Design

To test these research questions, we will examine four groups of adults and manipulate three variables as shown in Table 1.

TABLE 1—PROPOSED RESEARCH DESIGN

Age	Speed	Voiceover frequency				Total
		Male (low frequency)		Female (high frequency)		
		Organization of major statement		Organization of major statement		
		Simple	Complex	Simple	Complex	
Young Adults (18–25)	Low Speed	33	33	33	33	132
	High Speed	33	33	33	33	132
Middle-Aged (40–50)	Low Speed	33	33	33	33	132
	High Speed	33	33	33	33	132
Young-Older (60–75)	Low Speed	33	33	33	33	132
	High Speed	33	33	33	33	132
Old-Older (75+)	Low Speed	33	33	33	33	132
	High Speed	33	33	33	33	132
Total		264	264	264	264	1,056

Pretesting will take place before the main study to evaluate the procedures and measures used in the main study. We will recruit adults who fall into one of four age brackets shown in Table 1. We will exclude individuals who work in healthcare or marketing settings because their knowledge and experiences may not reflect those of the average consumer. A prior power analyses revealed that we need 640 participants for the pretest to obtain 80 percent power to detect a small effect size, and 1,056 participants for the main study to obtain 90 percent power to detect a small effect size. Data collection will take place in person.

Within each age group, participants will be randomly assigned to one of eight experimental conditions in a 2 (speed) × 2 (frequency) × 2 (complexity) design, as depicted in Table 1. The study will include audiometric measurement of individual hearing ability to help determine if hearing declines account for any age group differences in reported comprehension or retention of ad information. During the scheduled appointment time, participants will receive a complete audiometric test performed by audiologists from the University of North Carolina Hearing and Communication Center, watch a fictitious DTC television ad twice, and answer questions in a survey. Participation is estimated to take approximately 60 minutes.

Questionnaire measures are designed to assess, for risk and benefit information, verbatim memory, comprehension, gist memory, and confidence in memory and comprehension judgments. The draft questionnaire is available upon request.

To examine differences between experimental conditions, we will conduct inferential statistical tests such as analysis of variance.

Activity	Number of respondents	Number of responses per respondent	Total annual responses	Average burden per response	Total hours
Pretesting: Number to Complete the Screener (Assumes 50% Eligible).	1,280	1	1,280	0.08 (5 minutes)	102.4

FDA estimates the burden of this collection of information as follows:

TABLE 2—ESTIMATED ANNUAL REPORTING BURDEN [1]

Number of Completes	640	1	640	1	640
Main Study					
Number to Complete the Screener (Assumes 50% Eligible).	2,112	1	2,112	0.08 (5 minutes)	169
Number of Completes	1,056	1	1,056	1	1,056
Total					1,967.40

[1] There are no capital costs or operating and maintenance costs associated with this collection of information.

The following references have been placed on display in the Division of Dockets Management (see **ADDRESSES**) and may be seen by interested persons between 9 a.m. and 4 p.m., Monday through Friday, and are available electronically at *http://www.regulations.gov.*

References

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Dated: *June 18, 2015.*

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2015–15557 Filed 6–24–15; 8:45 am]

BILLING CODE 4164–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

[Docket No. FDA–2014–D–0248]

Allowable Excess Volume and Labeled Vial Fill Size in Injectable Drug and Biological Products; Guidance for Industry; Availability

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice.

SUMMARY: The Food and Drug Administration (FDA) is announcing the availability of a guidance for industry entitled ''Allowable Excess Volume and Labeled Vial Fill Size in Injectable Drug and Biological Products.'' It replaces the draft of the same name that was published on March 14, 2014. This guidance clarifies FDA requirements and regulations pertaining to allowable excess volume in injectable vials and reinforces the importance of appropriate fill volumes and labeled vial fill sizes for injectable drug and biological products.

DATES: Submit either electronic or written comments on Agency guidances at any time.

ADDRESSES: Submit written requests for single copies of this guidance to the Division of Drug Information, Center for Drug Evaluation and Research, Food and Drug Administration, 10001 New Hampshire Ave., Hillandale Building, 4th Floor, Silver Spring, MD 20993–0002; or Center for Biologics Evaluation and Research, Food and Drug Administration, 10903 New Hampshire Ave., Bldg. 71, Rm. 7301, Silver Spring, MD 20993–0002, 240–402–7911. Send one self-addressed adhesive label to assist that office in processing your requests. The guidance may also be obtained by mail by calling CBER at 1–800–835–4709 or 240–402–7800. See the **SUPPLEMENTARY INFORMATION** section for electronic access to the guidance document.

Submit electronic comments on the guidance to *http://www.regulations.gov.* Submit written comments to the Division of Dockets Management (HFA–305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

FOR FURTHER INFORMATION CONTACT: Pallavi Nithyanandan, Center for Drug Evaluation and Research, Food and Drug Administration, 10903 New Hampshire Ave., Silver Spring, MD

20993–0002, 301–796–7546; or Stephen Ripley, Center for Biologics Evaluation and Research, Food and Drug Administration, 10903 New Hampshire Ave., Bldg. 71, Rm. 7301, Silver Spring, MD 20993–0002, 240–402–7911.

SUPPLEMENTARY INFORMATION:

I. Background

FDA is announcing the availability of a guidance for industry entitled ''Allowable Excess Volume and Labeled Vial Fill Size in Injectable Drug and Biological Products.'' This guidance replaces the draft guidance of the same name that published in the **Federal Register** of March 14, 2014 (79 FR 14517). FDA is concerned that injectable vial misuse, including unsafe handling and injection techniques, has led to an increase in vial contamination and an increased risk of bloodborne illness transmission between patients. This guidance clarifies the FDA requirements and regulations pertaining to allowable excess volume in injectable vials and describes when justification is needed for a proposed excess volume in an injectable drug or biological product. This guidance also discusses the importance of appropriate fill volume and recommends that labeled vial fill sizes be appropriate for the use and dosing of the drug and biological product.

In the **Federal Register** of March 14, 2014 (79 FR 14517), a draft guidance was published entitled ''Draft Guidance for Industry on Allowable Excess Volume and Labeled Vial Fill Size in Injectable Drug and Biological Products; Availability.'' We have carefully reviewed and considered the comments that were received on the draft guidance and have made changes for clarification.

This guidance is being issued consistent with FDA's good guidance practices regulation (21 CFR 10.115). The guidance represents the current thinking of FDA on allowable excess fill volume and labeled vial fill size for injectable drug and biological products packaged in vials and ampules. It does not establish any rights for any person and is not binding on FDA or the public. You can use an alternative approach if it satisfies the requirements of the applicable statutes and regulations.

II. Paperwork Reduction Act of 1995

This guidance refers to previously approved collections of information that are subject to review by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520). The collections of information in 21 CFR parts 312 and 314 have been approved under OMB control numbers 0910–0014 and 0910–0001, respectively.

III. Comments

Interested persons may submit either electronic comments regarding this document to *http://www.regulations.gov* or written comments to the Division of Dockets Management (see **ADDRESSES**). It is only necessary to send one set of comments. Identify comments with the docket number found in brackets in the heading of this document. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday, and will be posted to the docket at *http://www.regulations.gov*.

IV. Electronic Access

Persons with access to the Internet may obtain the document at *http://www.fda.gov/Drugs/GuidanceComplianceRegulatoryInformation/Guidances/default.htm, http://www.fda.gov/BiologicsBloodVaccines/GuidanceComplianceRegulatoryInformation/default.htm,* or *http://www.regulations.gov*.

Dated: June 22, 2015.

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2015–15637 Filed 6–24–15; 8:45 am]

BILLING CODE 4164–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

National Library of Medicine; Notice of Meeting

Pursuant to section 10(a) of the Federal Advisory Committee Act, as amended (5 U.S.C. App), notice is hereby given of a meeting of the Board of Scientific Counselors, National Center for Biotechnology Information.

The meeting will be open to the public as indicated below, with attendance limited to space available. Individuals who plan to attend and need special assistance, such as sign language interpretation or other reasonable accommodations, should notify the Contact Person listed below in advance of the meeting.

The meeting will be closed to the public as indicated below in accordance with the provisions set forth in section 552b(c)(6), Title 5 U.S.C., as amended for review, discussion, and evaluation of individual intramural programs and projects conducted by the NATIONAL LIBRARY OF MEDICINE, including consideration of personnel qualifications and performance, and the competence of individual investigators, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.

Name of Committee: Board of Scientific Counselors, National Center for Biotechnology Information.

Date: December 1, 2015.

Open: 8:30 a.m. to 12:00 p.m.

Agenda: Program Discussion.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Closed: 12:00 p.m. to 2:00 p.m.

Agenda: To review and evaluate personal qualifications and performance, and competence of individual investigators.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Open: 2:00 p.m. to 3:00 p.m.

Agenda: Program Discussion.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Contact Person: David J. Lipman, MD, Director, National Center of Biotechnology Information, National Library of Medicine, Department of Health and Human Services, Building 38A, Room 8N805, Bethesda, MD 20892, 301–435–5985, *dlipman@mail.nih.gov*.

Any interested person may file written comments with the committee by forwarding the statement to the Contact Person listed on this notice. The statement should include the name, address, telephone number and when applicable, the business or professional affiliation of the interested person.

In the interest of security, NIH has instituted stringent procedures for entrance onto the NIH campus. All visitor vehicles, including taxicabs, hotel, and airport shuttles will be inspected before being allowed on campus. Visitors will be asked to show one form of identification (for example, a government-issued photo ID, driver's license, or passport) and to state the purpose of their visit.

(Catalogue of Federal Domestic Assistance Program No. 93.879, Medical Library Assistance, National Institutes of Health, HHS).

Dated: June 19, 2015.

Michelle Trout,

Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2015–15602 Filed 6–24–15; 8:45 am]

BILLING CODE 4140–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

National Institute of Mental Health; Notice of Closed Meetings

Pursuant to section 10(d) of the Federal Advisory Committee Act, as amended (5 U.S.C. App.), notice is hereby given of the following meetings.

The meetings will be closed to the public in accordance with the provisions set forth in sections 552b(c)(4) and 552b(c)(6), Title 5 U.S.C., as amended. The grant applications and the discussions could disclose confidential trade secrets or commercial property such as patentable material, and personal information concerning individuals associated with the grant applications, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.

Name of Committee: National Institute of Mental Health Special Emphasis Panel; Ruth L. Kirschstein NRSA T32 (AIDS) Grant.

Date: July 14, 2015.

Time: 3:00 p.m. to 4:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, Neuroscience Center, 6001 Executive Boulevard, Rockville, MD 20852 (Telephone Conference Call).

Contact Person: David M. Armstrong, Ph.D., Scientific Review Officer, Division of Extramural Activities, National Institute of Mental Health, NIH, Neuroscience Center/Room 6138/MSC 9608, 6001 Executive Boulevard, Bethesda, MD 20892–9608, 301–443–3534, *armstrda@mail.nih.gov*.

Name of Committee: National Institute of Mental Health Special Emphasis Panel; Fellowships and Dissertation Grants.

Date: July 14, 2015.

Time: 12:00 p.m. to 2:30 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, Neuroscience Center, 6001 Executive Boulevard, Rockville, MD 20852 (Telephone Conference Call).

Contact Person: Karen Gavin-Evans, Ph.D., Scientific Review Officer, Division of Extramural Activities, National Institute of Mental Health, NIH, Neuroscience Center, 6001 Executive Boulevard, Room 6153, MSC 9606, Bethesda, MD 20892, 301–451–2356, *gavinevanskm@mail.nih.gov*.

Name of Committee: National Institute of Mental Health Special Emphasis Panel; Novel Assays to Address Translational Gaps in Treatment Development (UH2/UH3).

Date: July 16, 2015.

Time: 1:00 p.m. to 4:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, Neuroscience Center, 6001 Executive Boulevard, Rockville, MD 20852 (Telephone Conference Call).

Contact Person: Vinod Charles, Ph.D., Scientific Review Officer, Division of Extramural Activities, National Institute of Mental Health, NIH, Neuroscience Center, 6001 Executive Blvd., Room 6151, MSC 9606, Bethesda, MD 20892–9606, 301–443–1606, *charlesvi@mail.nih.gov*.

(Catalogue of Federal Domestic Assistance Program No. 93.242, Mental Health Research Grants, National Institutes of Health, HHS)

Dated June 19, 2015.

Carolyn A. Baum,

Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2015–15598 Filed 6–24–15; 8:45 am]

BILLING CODE 4140–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

National Library of Medicine; Notice of Meetings

Pursuant to section 10(d) of the Federal Advisory Committee Act, as amended (5 U.S.C. App), notice is hereby given of meetings of the Board of Regents of the National Library of Medicine.

The meeting will be open to the public as indicated below, with attendance limited to space available. Individuals who plan to attend and need special assistance, such as sign language interpretation or other reasonable accommodations, should notify the Contact Person listed below in advance of the meeting.

The meeting will be closed to the public in accordance with the provisions set forth in sections 552b(c)(4) and 552b(c)(6), Title 5 U.S.C., as amended. The grant applications and the discussions could disclose confidential trade secrets or commercial property such as patentable materials, and personal information concerning individuals associated with the grant applications, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.

Name of Committee: Board of Regents of the National Library of Medicine; Extramural Programs Subcommittee.

Date: September 16, 2015.

Closed: 7:45 a.m. to 8:45 a.m.

Agenda: To review and evaluate grant applications.

Place: National Library of Medicine, Building 38, Conference Room B, 8600 Rockville Pike, Bethesda, MD 20892.

Contact Person: Betsy L. Humphreys, M.L.S., Acting Director, National Library of Medicine, 8600 Rockville Pike, Building 38, Room 2E17, Bethesda, MD 20892, 301–496–6661, *humphreb@mail.nih.gov*.

Name of Committee: Board of Regents of the National Library of Medicine.

Date: September 16–17, 2015.

Open: September 16, 9:00 a.m. to 4:30 p.m.

Agenda: Program Discussion.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Closed: September 16, 2015, 4:30 p.m. to 5:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Open: September 17, 2015, 9:00 a.m. to 12:00 p.m.

Agenda: Program Discussion.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Contact Person: Betsy L. Humphreys, M.L.S., Acting Director, National Library of Medicine, 8600 Rockville Pike, Building 38, Room 2E17, Bethesda, MD 20892, 301–496–6661, *humphreb@mail.nih.gov*.

Any interested person may file written comments with the committee by forwarding the statement to the Contact Person listed on this notice. The statement should include the name, address, telephone number and when applicable, the business or professional affiliation of the interested person.

In the interest of security, NIH has instituted stringent procedures for entrance onto the NIH campus. All visitor vehicles, including taxicabs, hotel, and airport shuttles will be inspected before being allowed on campus. Visitors will be asked to show one form of identification (for example, a government-issued photo ID, driver's license, or passport) and to state the purpose of their visit.

Information is also available on the Institute's/Center's home page: *www.nlm.nih.gov/od/bor/bor.html,* where an agenda and any additional information for the meeting will be posted when available. This meeting will be broadcast to the public, and available for at viewing at *http://videocast.nih.gov* on September 16–17, 2015.

(Catalogue of Federal Domestic Assistance Program No. 93.879, Medical Library Assistance, National Institutes of Health, HHS).

Dated: June 19, 2015.

Michelle Trout,

Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2015–15601 Filed 6–24–15; 8:45 am]

BILLING CODE 4140–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

Center for Scientific Review; Notice of Closed Meetings

Pursuant to section 10(d) of the Federal Advisory Committee Act, as amended (5 U.S.C. App.), notice is hereby given of the following meetings.

The meetings will be closed to the public in accordance with the provisions set forth in sections 552b(c)(4) and 552b(c)(6), Title 5 U.S.C., as amended. The grant applications and the discussions could disclose confidential trade secrets or commercial property such as patentable material, and personal information concerning individuals associated with the grant

applications, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.

Name of Committee: Center for Scientific Review Special Emphasis Panel; PAR Panel: Ethical Issues Related to Central IRBs and Consent for Research Using Clinical Records.

Date: July 1, 2015.

Time: 1:00 p.m. to 5:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, 6701 Rockledge Drive, Bethesda, MD 20892, (Virtual Meeting).

Contact Person: Karin F Helmers, Ph.D., Scientific Review Officer, Center for Scientific Review, National Institutes of Health, 6701 Rockledge Drive, Room 3148, MSC 7770, Bethesda, MD 20892, (301) 254–9975, *helmersk@csr.nih.gov*.

This notice is being published less than 15 days prior to the meeting due to the timing limitations imposed by the review and funding cycle.

Name of Committee: Center for Scientific Review Special Emphasis Panel; Fellowships: Health and Behavior.

Date: July 9, 2015.

Time: 11:00 a.m. to 12:00 p.m.

Agenda: To review and evaluate grant applications.

Place: Embassy Suites at the Chevy Chase Pavilion, 4300 Military Road NW., Washington, DC 20015.

Contact Person: Anna L Riley, Ph.D., Scientific Review Officer, Center for Scientific Review, National Institutes of Health, 6701 Rockledge Drive, Room 3114, MSC 7759, Bethesda, MD 20892, (301) 435–2889, *rileyann@csr.nih.gov*.

Name of Committee: Center for Scientific Review Special Emphasis Panel; Molecular Genetics Members Conflict.

Date: July 13, 2015.

Time: 1:00 p.m. to 3:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, 6701 Rockledge Drive, Bethesda, MD 20892, (Telephone Conference Call).

Contact Person: Dominique Lorang-Leins, Ph.D., Scientific Review Officer, National Institutes of Health, Center for Scientific Review, 6701 Rockledge Drive, Room 5108, MSC 7766, Bethesda, MD 20892, 301.326.9721, *Lorangd@mail.nih.gov*.

Name of Committee: Center for Scientific Review Special Emphasis Panel; Member Conflict: Integrative Neuroscience.

Date: July 15, 2015.

Time: 9:00 a.m. to 5:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, 6701 Rockledge Drive, Bethesda, MD 20892, (Virtual Meeting).

Contact Person: Kirk Thompson, Ph.D., Scientific Review Officer, Center for Scientific Review, National Institutes of Health, 6701 Rockledge Drive, Room 5184, MSC 7844, Bethesda, MD 20892, 301–435–1242, *kgt@mail.nih.gov*.

Name of Committee: Center for Scientific Review Special Emphasis Panel; AREA R15 Grant Review.

Date: July 15, 2015.

Time: 12:00 p.m. to 2:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, 6701 Rockledge Drive, Bethesda, MD 20892, (Telephone Conference Call).

Contact Person: Michael M. Sveda, Ph.D., Scientific Review Officer, Center for Scientific Review, National Institutes of Health, 6701 Rockledge Drive, Room 2204, MSC 7890, Bethesda, MD 20892, 301–435–3565, *svedam@csr.nih.gov*.

Name of Committee: Center for Scientific Review Special Emphasis Panel; PAR 13–280: Program Project: Chromatin.

Date: July 16, 2015.

Time: 2:00 p.m. to 6:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, 6701 Rockledge Drive, Bethesda, MD 20892, (Telephone Conference Call).

Contact Person: Richard Panniers, Ph.D., Scientific Review Officer, Center for Scientific Review, National Institutes of Health, 6701 Rockledge Drive, Room 2212, MSC 7890, Bethesda, MD 20892, (301) 435–1741, *pannierr@csr.nih.gov*.

Name of Committee: Center for Scientific Review Special Emphasis Panel; Member Conflict: Cell Biology, Signaling, and Development.

Date: July 22, 2015.

Time: 2:00 p.m. to 3:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, 6701 Rockledge Drive, Bethesda, MD 20892, (Telephone Conference Call).

Contact Person: Thomas Beres, Ph.D., Scientific Review Officer, Center for Scientific Review, National Institutes of Health, 6701 Rockledge Dr. Rm. 5201, MSC 7840, Bethesda, MD 20892, 301–435–1175, *berestm@mail.nih.gov*.

Name of Committee: Center for Scientific Review Special Emphasis Panel; Member Conflict: Immune Mechanisms.

Date: July 23–24, 2015.

Time: 8:00 a.m. to 6:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Institutes of Health, 6701 Rockledge Drive, Bethesda, MD 20892, (Virtual Meeting).

Contact Person: Jian Wang, Ph.D., Scientific Review Officer, Center for Scientific Review, National Institutes of Health, 6701 Rockledge Drive, Room 4095D, MSC 7812, Bethesda, MD 20892, (301) 435–2778, *wangjia@csr.nih.gov*.

(Catalogue of Federal Domestic Assistance Program Nos. 93.306, Comparative Medicine; 93.333, Clinical Research, 93.306, 93.333, 93.337, 93.393–93.396, 93.837–93.844, 93.846–93.878, 93.892, 93.893, National Institutes of Health, HHS)

Dated: June 19, 2015.

Carolyn Baum,

Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2015–15599 Filed 6–24–15; 8:45 am]

BILLING CODE 4140–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

National Library of Medicine; Notice of Closed Meetings

Pursuant to section 10(d) of the Federal Advisory Committee Act, as amended (5 U.S.C. App), notice is hereby given of the meetings.

The meeting will be closed to the public in accordance with the provisions set forth in sections 552b(c)(4) and 552b(c)(6), Title 5 U.S.C., as amended. The grant applications and the discussions could disclose confidential trade secrets or commercial property such as patentable materials, and personal information concerning individuals associated with the grant applications, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.

Name of Committee: Biomedical Library and Informatics Review Committee.

Date: November 5–6, 2015.

Time: November 5, 2015, 8:00 a.m. to 6:00 p.m.

Agenda: To review and evaluate grant applications.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Time: November 6, 2015, 8:00 a.m. to 2:00 p.m.

Agenda: To review and evaluate grant applications.

Contact Person: Arthur A. Petrosian, Ph.D., Chief Scientific Review Officer, Division of Extramural Programs, National Library of Medicine, 6705 Rockledge Drive, Suite 301, Bethesda, MD 20892–7968, 301–496–4253, *petrosia@mail.nih.gov*.

(Catalogue of Federal Domestic Assistance Program No. 93.879, Medical Library Assistance, National Institutes of Health, HHS)

Dated: June 19, 2015.

Michelle Trout,

Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2015–15603 Filed 6–24–15; 8:45 am]

BILLING CODE 4140–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

National Library of Medicine; Notice of Meeting

Pursuant to section 10(d) of the Federal Advisory Committee Act, as amended (5 U.S.C. App), notice is hereby given of a meeting of the Literature Selection Technical Review Committee.

The meeting will be open to the public as indicated below, with attendance limited to space available. Individuals who plan to attend and need special assistance, such as sign language interpretation or other reasonable accommodations, should notify the Contact Person listed below in advance of the meeting.

The portions of the meeting devoted to the review and evaluation of journals for potential indexing by the National Library of Medicine will be closed to the public in accordance with the provisions set forth in section 552b(c)(9)(B), Title 5 U.S.C., as amended. Premature disclosure of the titles of the journals as potential titles to be indexed by the National Library of Medicine, the discussions, and the presence of individuals associated with these publications could significantly frustrate the review and evaluation of individual journals.

Name of Committee: Literature Selection Technical Review Committee.

Date: October 22–23, 2015.

Open: October 22, 2015, 8:30 a.m. to 10:45 a.m.

Agenda: Administrative.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20894.

Closed: October 22, 2015, 10:45 a.m. to 5:00 p.m.

Agenda: To review and evaluate journals as potential titles to be indexed by the National Library of Medicine.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20894.

Closed: October 23, 2015, 8:30 a.m. to 2:00 p.m.

Agenda: To review and evaluate journals as potential titles to be indexed by the National Library of Medicine.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20894.

Contact Person: Joyce Backus, M.S.L.S., Associate Director, Division of Library Operations, National Library of Medicine, 8600 Rockville Pike Building 38, Room 2W04, Bethesda, MD 20892, 301–496–6921, *backusj@mail.nih.gov*.

Any interested person may file written comments with the committee by forwarding the statement to the Contact Person listed on this notice. The statement should include the name, address, telephone number and when applicable, the business or professional affiliation of the interested person.

In the interest of security, NIH has instituted stringent procedures for entrance onto the NIH campus. All visitor vehicles, including taxicabs, hotel, and airport shuttles will be inspected before being allowed on campus. Visitors will be asked to show one form of identification (for example, a government-issued photo ID, driver's license, or passport) and to state the purpose of their visit.

(Catalogue of Federal Domestic Assistance Program No. 93.879, Medical Library Assistance, National Institutes of Health, HHS).

Dated: June 19, 2015.

Michelle Trout,

Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2015–15605 Filed 6–24–15; 8:45 am]

BILLING CODE 4140–01–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Institutes of Health

National Library of Medicine; Notice of Meetings

Pursuant to section 10(a) of the Federal Advisory Committee Act, as amended (5 U.S.C. App), notice is hereby given of a meeting of the Board of Scientific Counselors, Lister Hill Center for Biomedical Communications.

The meeting will be open to the public as indicated below, with attendance limited to space available. Individuals who plan to attend and need special assistance, such as sign language interpretation or other reasonable accommodations, should notify the Contact Person listed below in advance of the meeting.

The meeting will be closed to the public as indicated below in accordance with the provisions set forth in section 552b(c)(6), Title 5 U.S.C., as amended for review, discussion, and evaluation of individual intramural programs and projects conducted by the NATIONAL LIBRARY OF MEDICINE, including consideration of personnel qualifications and performance, and the competence of individual investigators, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.

Name of Committee: Board of Scientific Counselors, Lister Hill National Center for Biomedical Communications.

Date: September 10–11, 2015.

Open: September 10, 2015, 9:00 a.m. to 12:00 p.m.

Agenda: Review of research and development programs and preparation of reports of the Lister Hill National Center for Biomedical Communications.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Closed: September 10, 2015, 12:00 p.m. to 4:30 p.m.

Agenda: To review and evaluate personal qualifications, performance, and competence of individual investigators.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Closed: September 11, 2015, 9:00 a.m. to 10:00 a.m.

Agenda: To review and evaluate personal qualifications, performance, and competence of individual investigators.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Contact Person: Karen Steely, Program Assistant, Lister Hill National Center for Biomedical Communications, National Library of Medicine, Building 38A, Room 7S707, Bethesda, MD 20892, 301–435–3137, *ksteely@mail.nih.gov*.

Open: September 11, 2015, 10:00 a.m. to 11:00 a.m.

Agenda: Review of research and development programs and preparation of reports of the Lister Hill National Center for Biomedical Communications.

Place: National Library of Medicine, Building 38, 2nd Floor, The Lindberg Room, 8600 Rockville Pike, Bethesda, MD 20892.

Contact Person: Karen Steely, Program Assistant, Lister Hill National Center for Biomedical Communications, National Library of Medicine, Building 38A, Room 7S707, Bethesda, MD 20892, 301–435–3137, *ksteely@mail.nih.gov*.

Any interested person may file written comments with the committee by forwarding the statement to the Contact Person listed on this notice. The statement should include the name, address, telephone number and when applicable, the business or professional affiliation of the interested person.

In the interest of security, NIH has instituted stringent procedures for entrance onto the NIH campus. All visitor vehicles, including taxicabs, hotel, and airport shuttles will be inspected before being allowed on campus. Visitors will be asked to show one form of identification (for example, a government-issued photo ID, driver's license, or passport) and to state the purpose of their visit.

(Catalogue of Federal Domestic Assistance Program No. 93.879, Medical Library Assistance, National Institutes of Health, HHS).

Dated: June 19, 2015.

Michelle Trout,

Program Analyst, Office of Federal Advisory Committee Policy.

[FR Doc. 2015–15600 Filed 6–24–15; 8:45 am]

BILLING CODE 4140–01–P

DEPARTMENT OF HOMELAND SECURITY

U.S. Citizenship and Immigration Services

[CIS No. 2551–14, 2552–14, 2553–14; DHS Docket No. USCIS–2014–0010, USCIS–20014–0011, USCIS–2014–0009]

RIN 1615–ZB32, 1615–ZB33, 1615–ZB34

Extension of the Initial Registration Period for Guinea, Liberia, and Sierra Leone Temporary Protected Status

AGENCY: U.S. Citizenship and Immigration Services, Department of Homeland Security.

ACTION: Notice; extension of registration period.

SUMMARY: On November 21, 2014, the Secretary of Homeland Security (Secretary) published three notices in the **Federal Register** designating Guinea, Liberia, and Sierra Leone for Temporary Protected Status (TPS), each for a period of 18 months. The designations took effect on November 21, 2014 and are valid through May 21, 2016. The Department of Homeland Security (DHS) established a 180-day registration period from November 21, 2014 through May 20, 2015.

Through this Notice, the Secretary is extending the initial registration period for each of the designations to provide an additional 90 days for individuals who may be eligible for TPS under the Guinea, Liberia, or Sierra Leone designation to prepare and submit their applications. The initial registration period for all three countries has been extended from May 21, 2015 through August 18, 2015. Complete applications must be received with the appropriate fee or with a fee waiver request by August 18, 2015. The extension of the initial registration period does not extend the period of the TPS designation. To be eligible for TPS under the Guinea, Liberia, or Sierra Leone designations, applicants must demonstrate that they have been continuously physically present in the United States since November 21, 2014, and have continuously resided in the United States since November 20, 2014.

DATES: On November 21, 2014, DHS published notices in the **Federal Register** designating Guinea, Liberia, and Sierra Leone for TPS for a period of 18 months effective from November 21, 2014 through May 21, 2016. The original initial registration period, that was to expire on May 20, 2015, will be extended with a new filing deadline of August 18, 2015, for all three countries.

Eligible applicants have until August 18, 2015, to submit an initial application. Additionally, an individual who previously submitted an application for TPS under the Guinea, Liberia, or Sierra Leone designations and to whom USCIS previously returned the application based on the prior May 20, 2015 filing deadline may now resubmit his or her complete application by August 18, 2015.

FOR FURTHER INFORMATION CONTACT:

- For further information on TPS, including guidance on the application process and additional information on eligibility, please visit the USCIS TPS Web page at *http://www.uscis.gov/tps.* You can find specific information about the designations of Guinea, Liberia, and Sierra Leone for TPS and the extension of the registration period by selecting the appropriate country from the menu on the left of the TPS Web page.
- You can also contact the TPS Operations Program Manager at the Waivers and Temporary Services Branch, Service Center Operations Directorate, U.S. Citizenship and Immigration Services, Department of Homeland Security, Mail Stop 2060, Washington, DC 20529–2060; or by phone at (202) 272–1533 (this is not a toll-free number). Note: The phone number provided here is solely for questions regarding this TPS notice. It is not for individual case status updates.
- Applicants seeking information about the status of their individual cases can check Case Status Online, available at the USCIS Web site at *http://www.uscis.gov,* or call the USCIS National Customer Service Center at 800–375–5283 (TTY 800–767–1833).
- Further information will also be available at local USCIS offices upon publication of this Notice.

SUPPLEMENTARY INFORMATION:

When did the Secretary designate Guinea, Liberia, and Sierra Leone for TPS?

On November 21, 2014, DHS published three notices in the **Federal Register** designating Guinea, Liberia, and Sierra Leone for TPS, each for a period of 18 months by notice effective November 21, 2014 through May 21, 2016. *See* 79 FR 69502 (Liberia), 79 FR 69506 (Sierra Leone), and 79 FR 69511 (Guinea).

What authority does the Secretary have to extend the registration period?

Section 244(c)(1)(A)(iv) of the Immigration and Nationality Act, authorizes the Secretary to provide TPS applicants with a registration period of not less than 180 days and requires individuals to register to the extent and in a manner which the Secretary establishes. *See also* 8 CFR 244.2(f), 244.7(b). The initial registration period for Guinea, Liberia, and Sierra Leone under their respective TPS designations originally lasted for 180 days, from November 21, 2014 through May 20, 2015. Through this Notice, the Secretary has extended the registration period for an additional 90 days, until August 18, 2015.

Why is the Secretary extending the registration period for Guinea, Liberia, and Sierra Leone TPS?

The Secretary is extending the registration period to provide additional time for individuals who may be eligible for TPS under the Guinea, Liberia, or Sierra Leone designations to prepare and submit their applications.

Jeh Charles Johnson,

Secretary.

[FR Doc. 2015–15762 Filed 6–24–15; 8:45 am]

BILLING CODE 9111–97–P

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

[FWS–R6–ES–2015–N103; FXES11130600000–156–FF06E00000]

Endangered and Threatened Wildlife and Plants; Recovery Permit Applications

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Notice of availability; request for comments.

SUMMARY: We, the U.S. Fish and Wildlife Service, invite the public to comment on eight applications to conduct activities intended to enhance the survival of target endangered species.

DATES: To ensure consideration, please send your written comments by July 27, 2015.

ADDRESSES: You may submit comments or requests for copies or more information by any of the following methods. Alternatively, you may use one of the following methods to request hard copies or a CD–ROM of the documents. Please specify the permit you are interested in by number (*e.g.*, Permit No. TE–XXXXXX).

- *Email: permitsR6ES@fws.gov.* Please refer to the respective permit number (*e.g.,* Permit No. TE–XXXXXX) in the subject line of the message.
- *U.S. Mail:* Ecological Services, U.S. Fish and Wildlife Service, P.O. Box 25486–DFC, Denver, CO 80225.
- *In-Person Drop-off, Viewing, or Pickup:* Call (719) 628–2670 to make an appointment during regular business hours at 134 Union Blvd., Suite 645, Lakewood, CO 80228.

FOR FURTHER INFORMATION CONTACT: Kathy Konishi, Recovery Permits Coordinator, Ecological Services, (719) 628–2670 (phone); *permitsR6ES@fws.gov* (email).

SUPPLEMENTARY INFORMATION:

Background

The Act (16 U.S.C. 1531 *et seq.*) prohibits certain activities with endangered and threatened species unless authorized by a Federal permit. Along with our implementing regulations at 50 CFR 17, the Act

provides for permits and requires that we invite public comment before issuing permits for endangered species.

A permit granted by us under section 10(a)(1)(A) of the Act authorizes the permittees to conduct activities with U.S. endangered or threatened species for scientific purposes, enhancement of propagation or survival, or interstate commerce (the latter only in the event that it facilitates scientific purposes or enhancement of propagation or survival). Our regulations implementing section 10(a)(1)(A) for these permits are found at 50 CFR 17.22 for endangered wildlife species, 50 CFR 17.32 for threatened wildlife species, 50 CFR 17.62 for endangered plant species, and 50 CFR 17.72 for threatened plant species.

Applications Available for Review and Comment

We invite local, State, and Federal agencies and the public to comment on the following applications. Documents and other information the applicants have submitted with their applications are available for review, subject to the requirements of the Privacy Act (5 U.S.C. 552a) and Freedom of Information Act (5 U.S.C. 552).

Permit Application Number TE053925

Applicant: Niobrara National Scenic River, National Park Service, NE.

The applicant requests the renewal of their permit to continue presence/absence surveys for the interior least tern (*Sternula antillarum athalassos*) in Nebraska along the Niobrara River for the purpose of enhancing the species' survival.

Permit Application Number TE161444

Applicants: California Academy of Sciences, Steinhart Aquarium, San Francisco, CA.

The applicant requests the renewal of their permit for public display and educational efforts at the Steinhart Aquarium in California with pallid sturgeon (*Scaphirhynchus albus*) for the purpose of enhancing the species' survival.

Permit Application Number TE64613B

Applicant: Andrew Phillips, Denver, CO.

The applicant requests a permit to conduct presence/absence surveys for Southwestern willow flycatcher (*Empidonax traillii extimus*) in Colorado for the purpose of enhancing the species' survival.

Permit Application Number TE65611B

Applicant: Dennis Skadsen, Grenville, SD.

The applicant requests a permit to conduct presence/absence surveys for Poweshiek skipperling (*Oarisma poweshiek*) in South Dakota, North Dakota, and Minnesota for the purpose of enhancing the species' survival.

Permit Application Number TE66505B

Applicant: Wenck Associates, Mandan, ND.

The applicant requests a permit to conduct presence/absence surveys for pallid sturgeon (*Scaphirhynchus albus*) in North Dakota and South Dakota on the Missouri River from Garrison Dam to Lake Oahe for the purpose of enhancing the species' survival.

Permit Application Number TE66521B

Applicant: Western Biology, LLC, Hotchkiss, CO.

The applicant requests a permit to conduct presence/absence surveys for black-footed ferret (*Mustela nigripes*) and Southwestern willow flycatcher (*Empidonax traillii extimus*) in Colorado and Utah for the purpose of enhancing the species' survival.

Permit Application Number TE237960

Applicant: Power Engineers, Hailey, ID.

The applicant requests a permit to conduct presence/absence surveys for the American burying beetle in South Dakota, Oklahoma, Texas, and Arkansas for the purpose of enhancing the species' survival.

Permit Application Number TE66521B

Applicant: Colorado Parks and Wildlife, Fort Collins, CO.

The applicant requests a permit to conduct plague immunity research for black-footed ferret (*Mustela nigripes*) in Colorado to determine the appropriate timing to administer vaccines for the purpose of enhancing the species' survival.

National Environmental Policy Act

In compliance with the National Environmental Policy Act (42 U.S.C. 4321 *et seq.*), we have made an initial determination that the proposed activities in these permits are categorically excluded from the requirement to prepare an environmental assessment or environmental impact statement (516 DM 6 Appendix 1, 1.4C(1)).

Public Availability of Comments

All comments and materials we receive in response to these requests will be available for public inspection, by appointment, during normal business hours at the address listed in the **ADDRESSES** section of this notice.

Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Authority

We provide this notice under section 10 of the Act (16 U.S.C. 1531 *et seq.*).

Michael G. Thabault,

Assistant Regional Director, Mountain-Prairie Region.

[FR Doc. 2015–15606 Filed 6–24–15; 8:45 am]

BILLING CODE 4310–55–P

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

[FWS–HQ–IA–2015–N118; FXIA16710900000–156–FF09A30000]

Endangered Species; Marine Mammals; Issuance of Permits

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Notice of issuance of permits.

SUMMARY: We, the U.S. Fish and Wildlife Service (Service), have issued the following permits to conduct certain activities with endangered species, marine mammals, or both. We issue these permits under the Endangered Species Act (ESA) and Marine Mammal Protection Act (MMPA).

ADDRESSES: Brenda Tapia, U.S. Fish and Wildlife Service, Division of Management Authority, Branch of Permits, MS: IA, 5275 Leesburg Pike, Falls Church, VA 22041; fax (703) 358–2281; or email *DMAFR@fws.gov.*

FOR FURTHER INFORMATION CONTACT: Brenda Tapia, (703) 358–2104 (telephone); (703) 358–2281 (fax); *DMAFR@fws.gov* (email).

SUPPLEMENTARY INFORMATION: On the dates below, as authorized by the provisions of the ESA (16 U.S.C. 1531 *et seq.*), as amended, and/or the MMPA, as amended (16 U.S.C. 1361 *et seq.*), we issued requested permits subject to certain conditions set forth therein. For each permit for an endangered species, we found that (1) The application was filed in good faith, (2) The granted permit would not operate to the disadvantage of the endangered species, and (3) The granted permit would be

consistent with the purposes and policy set forth in section 2 of the ESA.

Endangered Species

Permit number	Applicant	Receipt of application **Federal Register** notice	Permit issuance date
71826A	Marvin Turner	80 FR 19341; April 10, 2015	May 18, 2015
61948B	Kenneth Dalton	80 FR 19341; April 10, 2015	May 14, 2015
59527B	Mark Robinson	80 FR 19341; April 10, 2015	May 15, 2015
59502B	Joseph Cutillo	80 FR 19341; April 10, 2015	May 15, 2015
61398B	Scott Schuster	80 FR 21259; April 17, 2015	May 19, 2015
42627B	Los Angeles Zoo and Botanical Gardens	80 FR 21259; April 17, 2015	May 22, 2015
59497B	Jared Forbus	80 FR 21259; April 17, 2015	June 2, 2015
54405B	TULSA ZOO MANAGEMENT, INC	80 FR 24961; May 1, 2015	June 18, 2015

Marine Mammals

Permit number	Applicant	Receipt of application **Federal Register** notice	Permit issuance date
212570	National Marine Mammal Laboratory, NOAA	79 FR 65980; November 6, 2014	June 9, 2015
03086A	Robert Rockwell, American Museum of Natural History.	80 FR 24961; May 1, 2015	June 8, 2015
62018B	British Broadcasting Corporation—Big Blue Live.	80 FR 28296; May 18, 2015	June 19, 2015

Availability of Documents

Documents and other information submitted with these applications are available for review, subject to the requirements of the Privacy Act and Freedom of Information Act, by any party who submits a written request for a copy of such documents to: U.S. Fish and Wildlife Service, Division of Management Authority, Branch of Permits, MS: IA, 5275 Leesburg Pike, Falls Church, VA 22041; fax (703) 358–2281.

Brenda Tapia,

Program Analyst/Data Administrator, Branch of Permits, Division of Management Authority.

[FR Doc. 2015–15578 Filed 6–24–15; 8:45 am]

BILLING CODE 4310–55–P

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

[FWS–HQ–IA–2015–N119]; [FXIA16710900000–156–FF09A30000]

Endangered Species; Receipt of Applications for Permit

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Notice of receipt of applications for permit.

SUMMARY: We, the U.S. Fish and Wildlife Service, invite the public to comment on the following applications to conduct certain activities with endangered species. With some exceptions, the Endangered Species Act (ESA) prohibits activities with listed species unless Federal authorization is acquired that allows such activities.

DATES: We must receive comments or requests for documents on or before July 27, 2015.

ADDRESSES: Brenda Tapia, U.S. Fish and Wildlife Service, Division of Management Authority, Branch of Permits, MS: IA, 5275 Leesburg Pike, Falls Church, VA 22041; fax (703) 358–2281; or email *DMAFR@fws.gov.*

FOR FURTHER INFORMATION CONTACT: Brenda Tapia, (703) 358–2104 (telephone); (703) 358–2281 (fax); *DMAFR@fws.gov* (email).

SUPPLEMENTARY INFORMATION:

I. Public Comment Procedures

A. How do I request copies of applications or comment on submitted applications?

Send your request for copies of applications or comments and materials concerning any of the applications to the contact listed under **ADDRESSES**. Please include the **Federal Register** notice publication date, the PRT-number, and the name of the applicant in your request or submission. We will not consider requests or comments sent to an email or address not listed under **ADDRESSES**. If you provide an email address in your request for copies of applications, we will attempt to respond to your request electronically.

Please make your requests or comments as specific as possible. Please confine your comments to issues for which we seek comments in this notice, and explain the basis for your comments. Include sufficient information with your comments to allow us to authenticate any scientific or commercial data you include.

The comments and recommendations that will be most useful and likely to influence agency decisions are: (1) Those supported by quantitative information or studies; and (2) Those that include citations to, and analyses of, the applicable laws and regulations. We will not consider or include in our administrative record comments we receive after the close of the comment period (see DATES) or comments delivered to an address other than those listed above (see ADDRESSES).

B. May I Review Comments Submitted by Others?

Comments, including names and street addresses of respondents, will be available for public review at the street address listed under **ADDRESSES**. The public may review documents and other information applicants have sent in support of the application unless our allowing viewing would violate the Privacy Act or Freedom of Information Act. Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

II. Background

To help us carry out our conservation responsibilities for affected species, and in consideration of section 10(a)(1)(A) of the Endangered Species Act of 1973, as amended (16 U.S.C. 1531 *et seq.*), along with Executive Order 13576, ''Delivering an Efficient, Effective, and Accountable Government,'' and the President's Memorandum for the Heads of Executive Departments and Agencies of January 21, 2009—Transparency and Open Government (74 FR 4685; January 26, 2009), which call on all Federal agencies to promote openness and transparency in Government by disclosing information to the public, we invite public comment on these permit applications before final action is taken.

III. Permit Applications

Endangered Species

Applicant: Point Defiance Zoo & Aquarium, Tacoma, WA; PRT–789828

The applicant requests a captive-bred wildlife registration under 50 CFR 17.21(g) for the following species to enhance species propagation or survival: Fishing cat (*Prionailurus viverrinus*), clouded leopard (*Neofelis nebulosi*), tiger (*Panthera tigris*), Barbary serval (*Leptailurus serval constantina*), Parma wallaby (*Macropus parma*), Asian elephant (*Elephas maximus*), siamang (*Symphalangus syndactylus*), anoa (*Bubalus depressicornis*), radiated tortoise (*Astrochelys radiata*), Malayan tapir (*Tapirus indicus*). This notification covers activities to be conducted by the applicant over a 5-year period.

Applicant: James Madison University, Harrisonburg, VA; PRT–68971B

The applicant requests a permit to import Verreaux's sifaka (*Propithecus verreauxi*) ear notch and hair samples from Beza Majafaly Special Reserve, Betoiky Sud, Madadgascar for the purpose of scientific research. This notification covers activities to be conducted by the applicant over a 5-year period.

Applicant: University of New Mexico, Albuquerque, NM; PRT–62228B

The applicant requests a permit to import chimpanzee (*Pan troglodytes*) and African elephant (*Loxodonta africana*) powdered tooth enamel from Makerere University Biological Field Station, Kabarole District, Uganda for the purpose of scientific research. This notification covers activities to be conducted by the applicant over a 5-year period.

Applicant: Zoological Society of San Diego, Escondido, CA; PRT–62693B

The applicant requests a permit to export one male and one female Mauritius pink pigeon (*Nesoenas mayeri*) to the United Kingdom for the purpose of enhancement of the survival of the species. This notification covers activities to be conducted by the applicant over a 5-year period.

Applicant: University of Pennsylvania/School of Veterinary Medicine, Philadelphia, PA; PRT–64252B

The applicant requests a permit to import biological samples from Asian elephants (*Elephas maximus*) from Melbourne Zoo, Victoria, Australia for the purpose of scientific research.

Applicant: Exotic Feline Breeding Compound Inc., Rosamond, CA; PRT–61389B

The applicant requests a permit to import one captive-bred female, snow leopard (*Uncia uncia*) for the purpose of enhancement of the survival of the species. This notification covers activities to be conducted by the applicant over a 1-year period.

Applicant: Kingsley Rodrigo, Chandler, AZ; PRT–53974B

The applicant requests a captive-bred wildlife registration under 50 CFR 17.21(g) for the following species to enhance species propagation or survival: Galapagos tortoise (*Chelonoidis nigra*), radiated tortoise (*Astrochelys radiate*), bolson tortoise (*Gopherus flavomarginatus*), aquatic box turtle (*Terrapene coahuila*), yellow-spot river turtle (*Podocnemis unifilis*), and spotted pond turtle (*Geoclemys hamiltonii*). This notification covers activities to be conducted by the applicant over a 5- year period.

Multiple Applicants

The following applicants each request a permit to import a sport-hunted trophy of two male bontebok (*Damaliscus pygargus pygargus*) culled from a captive herd maintained under the management program of the Republic of South Africa, for the purpose of enhancement of the survival of the species.

Applicant: Richard Rose, Houston, TX; PRT–60101B

Applicant: Jason Bryan, Cumming, GA; PRT–60258B

Multiple Applicants

The following applicants each request a permit to import the sport-hunted trophy of one male bontebok (*Damaliscus pygargus pygargus*) culled from a captive herd maintained under the management program of the Republic of South Africa, for the purpose of enhancement of the survival of the species.

Applicant: Keith Busse, FT. Wayne, IN; PRT–67118B

Applicant: Temple Varner, Victor, MT; PRT–66736B

Applicant: Denise Alden, College Station, TX; PRT–64583B

Applicant: Robert Kielwasser, Dallas, Texas; PRT–68348B

Brenda Tapia,

Program Analyst/Data Administrator, Branch of Permits, Division of Management Authority.

[FR Doc. 2015–15577 Filed 6–24–15; 8:45 am]

BILLING CODE 4310–55–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Federated Indians of Graton Rancheria Leasing Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On February 1, 2013, the Bureau of Indian Affairs (BIA) approved the Federated Indians of Graton Rancheria leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or

educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Federated Indians of Graton Rancheria.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Federated Indians of Graton Rancheria.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15594 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Mohegan Tribe of Indians of Connecticut Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On April 8, 2014, the Bureau of Indian Affairs (BIA) approved the Mohegan Tribe of Indians of Connecticut leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by

amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Mohegan Tribe of Indians of Connecticut.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Mohegan Tribe of Indians of Connecticut.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15588 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Oneida Indian Nation Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On January 28, 2015, the Bureau of Indian Affairs (BIA) approved the Oneida Indian Nation leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Oneida Indian Nation.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Oneida Indian Nation.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15587 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Jamestown S'Klallam Tribe Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On April 4, 2014, the Bureau of Indian Affairs (BIA) approved the Jamestown S'Klallam Tribe leasing regulations under the HEARTH Act. With this approval, the Tribe is

authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms.Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Jamestown S'Klallam Tribe.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Jamestown S'Klallam Tribe.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15582 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/ A0A501010.999900 253G]

HEARTH Act Approval of Ak-Chin Indian Community Leasing Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On November 10, 2013, the Bureau of Indian Affairs (BIA) approved the Ak-Chin Indian Community leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR Part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Ak-Chin Indian Community.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72,447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be

subject to taxation by the Ak-Chin Indian Community.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15586 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Pueblo of Sandia Leasing Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On March 14, 2013, the Bureau of Indian Affairs (BIA) approved the Pueblo of Sandia leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Pueblo of Sandia.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Pueblo of Sandia.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15573 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Citizen Potawatomi Nation Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On November 10, 2013, the Bureau of Indian Affairs (BIA) approved the Citizen Potawatomi Nation leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Citizen Potawatomi Nation.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including

terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Citizen Potawatomi Nation.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15592 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Ewiiaapaayp Band of Kumeyaay Indians Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On December 10, 2013, the Bureau of Indian Affairs (BIA) approved the Ewiiaapaayp Band of Kumeyaay Indians leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Ewiiaapaayp Band of Kumeyaay Indians.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory

provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Ewiiaapaayp Band of Kumeyaay Indians.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15595 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Kaw Nation Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On December 13, 2013, the Bureau of Indian Affairs (BIA) approved the Kaw Nation leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Kaw Nation.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all

aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Kaw Nation.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15581 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Pokagon Band of Potawatomi Indians Leasing Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On April 11, 2013 (amended November 24, 2014), the Bureau of Indian Affairs (BIA) approved the Pokagon Band of Potawatomi Indians leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Residential leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Pokagon Band of Potawatomi Indians.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to

impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Pokagon Band of Potawatomi Indians.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15574 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Wichita and Affiliated Tribes Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On April 8, 2014, the Bureau of Indian Affairs (BIA) approved the Wichita and Affiliated Tribes leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Wichita and Affiliated Tribes.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring)

(determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Wichita and Affiliated Tribes.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15562 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Santa Rosa Band of Cahuilla Indians Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On November 10, 2013, the Bureau of Indian Affairs (BIA) approved the Santa Rosa Band of Cahuilla Indians leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Santa Rosa Band of Cahuilla Indians.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable

[tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Santa Rosa Band of Cahuilla Indians.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15567 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Absentee Shawnee Tribe of Oklahoma Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On June 3, 2015, the Bureau of Indian Affairs (BIA) approved the Absentee Shawnee Tribe of Oklahoma leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Absentee Shawnee Tribe of Oklahoma.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72,447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's

overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Absentee Shawnee Tribe of Oklahoma.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15589 Filed 6–24–15; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Agua Caliente Band of Cahuilla Indians Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On September 23, 2014, the Bureau of Indian Affairs (BIA) approved the Agua Caliente Band of Cahuilla Indians leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Agua Caliente Band of Cahuilla Indians.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR

72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Agua Caliente Band of Cahuilla Indians.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15585 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Rincon Band of Luiseno Mission Indians Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On June 4, 2015, the Bureau of Indian Affairs (BIA) approved the Rincon Band of Luiseno Mission Indians leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Rincon Band of Luiseno Mission Indians.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White*

Mountain Apache Tribe v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Rincon Band of Luiseno Mission Indians.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15572 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Dry Creek Rancheria Band of Pomo Indians Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On April 4, 2014, the Bureau of Indian Affairs (BIA) approved the Dry Creek Rancheria Band of Pomo Indians leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Dry Creek Rancheria Band of Pomo Indians.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis*

Reservation v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Dry Creek Rancheria Band of Pomo Indians.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15597 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Ho-Chunk Nation Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On February 4, 2015, the Bureau of Indian Affairs (BIA) approved the Ho-Chunk Nation leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business, residential, and agricultural ordinances.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Ho-Chunk Nation.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related

interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Just like BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Ho-Chunk Nation.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15593 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[156A2100DD/AAKC001030/A0A501010.999900 253G]

HEARTH Act Approval of Cowlitz Indian Tribe Regulations

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On January 22, 2015, the Bureau of Indian Affairs (BIA) approved the Cowlitz Indian Tribe leasing regulations under the HEARTH Act. With this approval, the Tribe is authorized to enter into the following type of leases without BIA approval: Business leases.

FOR FURTHER INFORMATION CONTACT: Ms. Cynthia Morales, Office of Trust Services—Division of Realty, Bureau of Indian Affairs; Telephone (202) 768–4166; Email: *cynthia.morales@bia.gov.*

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH (Helping Expedite and Advance Responsible Tribal Homeownership) Act of 2012 (the Act) makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior. The Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department's leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Cowlitz Indian Tribe.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that,

subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation* v. *Thurston County,* 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe* v. *Jones,* 411 U.S. 145 (1973)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe* v. *Bracker,* 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of ''traditional notions of Indian self-government,'' requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to ''allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.'' 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes ''flexibility to adapt lease terms to suit [their] business and cultural needs'' and to ''enable [tribes] to approve leases quickly and efficiently.'' *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan* v. *Bay Mills Indian Community,* 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that ''[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding''). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

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Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Cowlitz Indian Tribe.

Dated: June 17, 2015.

Kevin K. Washburn,

Assistant Secretary—Indian Affairs.

[FR Doc. 2015–15590 Filed 6–24–15; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[LLMTC 00900.L16100000.DP0000 MO#4500080556]

Notice of Public Meeting, Eastern Montana Resource Advisory Council Meeting

AGENCY: Bureau of Land Management, Interior.

ACTION: Notice of public meeting.

SUMMARY: In accordance with the Federal Land Policy and Management Act (FLPMA) and the Federal Advisory Committee Act of 1972 (FACA), the U.S. Department of the Interior, Bureau of Land Management (BLM) Eastern Montana Resource Advisory Council (RAC) will meet as indicated below.

DATES: The Eastern Montana Resource Advisory Council meeting will be held on July 29, 2015 in Miles City, Montana. When determined, the meeting place will be announced in a news release. The meeting will start at 1 p.m. and adjourn at approximately 5:30 p.m.

FOR FURTHER INFORMATION CONTACT: Mark Jacobsen, Public Affairs Specialist, BLM Eastern Montana/Dakotas District, 111 Garryowen Road, Miles City, Montana, 59301; (406) 233–2831; *mjacobse@blm.gov*. Persons who use a telecommunications device for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–677–8339 to contact the above individual during normal business hours. The FIRS is available 24 hours a day, 7 days a week to leave a message or question with the above individual. You will receive a reply during normal business hours.

SUPPLEMENTARY INFORMATION: The 15-member council advises the Secretary of the Interior through the BLM on a variety of planning and management issues associated with public land management in eastern Montana. At this meeting, topics will include: An Eastern Montana/Dakotas District report, Billing Field Office and Miles City Field Office manager reports, Resource Management Plan updates, a Pumpkin Creek Subcommittee report, individual RAC member reports and other issues the council may raise. All meetings are open to the public and the public may

present written comments to the council. Each formal RAC meeting will have time allocated for hearing public comments. Depending on the number of persons wishing to comment and time available, the time for individual oral comments may be limited. Individuals who plan to attend and need special assistance, such as sign language interpretation, tour transportation or other reasonable accommodations should contact the BLM as provided above.

Authority: 43 CFR 1784.4–2

Diane M. Friez,

Eastern Montana/Dakotas District Manager.

[FR Doc. 2015–15614 Filed 6–24–15; 8:45 am]

BILLING CODE 4310–DN–P

DEPARTMENT OF THE INTERIOR

National Park Service

[NPS–WASO–NRNHL–18417; PPWOCRADI0, PCU00RP14.R50000]

National Register of Historic Places; Notification of Pending Nominations and Related Actions

Nominations for the following properties being considered for listing or related actions in the National Register were received by the National Park Service before May 23, 2015. Pursuant to section 60.13 of 36 CFR part 60, written comments are being accepted concerning the significance of the nominated properties under the National Register criteria for evaluation. Comments may be forwarded by United States Postal Service, to the National Register of Historic Places, National Park Service, 1849 C St. NW., MS 2280, Washington, DC 20240; by all other carriers, National Register of Historic Places, National Park Service,1201 Eye St. NW., 8th floor, Washington, DC 20005; or by fax, 202–371–6447. Written or faxed comments should be submitted by July 10, 2015. Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Dated: May 29, 2015.

J. Paul Loether,

Chief, National Register of Historic Places/ National Historic Landmarks Program.

CALIFORNIA

Los Angeles County

Hollywood Western Building, The, 5500 Hollywood Blvd., Los Angeles, 15000378

Orange County

Anaheim Orange and Lemon Association Packing House, 440 S. Anaheim Blvd., Anaheim, 15000379

Cypress Street Schoolhouse, (Latinos in 20th Century California MPS) 544 N. Cypress St., Orange, 15000380

KANSAS

Dickinson County

Smoky Hill Trail and Butterfield Overland Despatch Segment, (Santa Fe Trail MPS) 522 Golf Course Rd., Chapman, 15000381

Douglas County

Baldwin City School and Auditorium—Gymnasium, (Public Schools of Kansas MPS) 704 Chapel St., Baldwin City, 15000382

Sedgwick County

Barnes, Oscar D. and Ida, House, (Residential Resources of Wichita, Sedgwick County, Kansas 1870–1957 MPS) 901 N. Broadway Ave., Wichita, 15000383

Shawnee County

Church of the Assumption Historic District, 204, 212 SW. 8th Ave., 735 Jackson St., Topeka, 15000384

Mill Block Historic District, 101–129 N. Kansas Ave., Topeka, 15000385

South Kansas Avenue Commercial Historic District, Roughly bounded by 6th & 10th Aves., SW. Jackson & SE. Quincy Sts., Topeka, 15000386

Sherman County

Grant School, (Public Schools of Kansas MPS) 520 W. 12th St., Goodland, 15000387

Wyandotte County

Westheight Apartments Historic District, 1601–1637 Washington Blvd., Kansas City, 15000388

MASSACHUSETTS

Norfolk County

All Souls Church, 196 Elm St., Braintree, 15000389

Worcester County

Upton Center Historic District, Church, Main, Milford, N. Main, Plain, Pleasant, School & Warren Sts., Upton, 15000390

NEBRASKA

Adams County

Hastings Brewery Building and Bottling Works, 219 W. 2nd St., Hastings, 15000391

Custer County

Finch Memorial Library, 205 N. Walnut St., Arnold, 15000392

Douglas County

Druid Hall, 2412 Ames Ave., Omaha, 15000393

Omaha Power Plant Building, 505 Marcy St., Omaha, 15000394

Hall County

Stuhr Museum of the Prairie Pioneer, 3133 US 34, Grand Island, 15000396

Richardson County

Clark, R.A., House, 805 Vine St., Stella, 15000395

OREGON

Deschutes County

Pilot Butte Canal Historic District, Roughly bounded by Brightwater Dr., Cooley, Overtree & Yeoman Rds., Bend, 15000397

PUERTO RICO

Toa Baja Municipality

Ermita Nuestra Senora de la Candelaria del Plantaje, PR 866, Sabana Seca Ward, Toa Baja, 15000398

UTAH

Salt Lake County

Furgis, George and Ellen, House, 2474 East 9th South Cir., Salt Lake City, 15000399

Salt Lake Country Club and Golf Course, 2375 South 900 East, Salt Lake City, 15000400

San Juan County

Carhart Pueblo, Address Restricted, Monticello, 15000401

WISCONSIN

Dane County

University Hill Farms Historic District, Roughly bounded by N. & S. Midvale Blvd., Sheboygan Ave., N. & S. Whitney Way, N. Rock & Mineral Point Rds., Madison, 15000402

Door County

LAKELAND (steam screw) Shipwreck, (Great Lakes Shipwreck Sites of Wisconsin MPS) 6 mi. E. of Sturgeon Bay Canal, Sturgeon Bay, 15000403

Jefferson County

Shekey, Albert and Mary, House, W7526 Koshkonong Mounds Rd., Koshkonong, 15000404

Milwaukee County

Range Line Road Bridge, Range Line Rd. over Milwaukee R., River Hills, 15000405

A request for removal has been made for the following resources:

KANSAS

Barton County

Hitschmann Cattle Underpass Bridge, (Masonry Arch Bridges of Kansas TR) NE. 110 Ave. S. & NE. 190 Rd., Hitschmann, 08000298

Hitschmann Double Arch Bridge, (Masonry Arch Bridges of Kansas TR) NE. 110 Ave. S. & NE 190 Rd., Hitschmann, 08000299

Sedgwick County

McClinton Market, (African American Resources in Wichita, Kansas MPS) 1205 E 12th., Wichita, 11000396

[FR Doc. 2015–15591 Filed 6–24–15; 8:45 am]

BILLING CODE 4312–51–P

INTERNATIONAL TRADE COMMISSION

[Investigation No. 337–TA–959]

Certain Electric Skin Care Devices, Brushes and Chargers Therefor, and Kits Containing the Same: Notice of Institution of Investigation; Institution of Investigation Pursuant to 19 U.S.C. 1337

AGENCY: U.S. International Trade Commission.

ACTION: Notice.

SUMMARY: Notice is hereby given that a complaint was filed with the U.S. International Trade Commission on April 30, 2015, under section 337 of the Tariff Act of 1930, as amended, 19 U.S.C. 1337, on behalf of Pacific Bioscience Laboratories, Inc. of Redmond, Washington. A supplement to the complaint was filed on May 18, 2015. An amended complaint was filed on May 20, 2015. A supplement to the amended complaint was filed on May 21, 2015. The amended complaint, as supplemented, alleges violations of section 337 based upon the importation into the United States, the sale for importation, and the sale within the United States after importation of certain electric skin care devices, brushes and chargers therefor, and kits containing same by reason of infringement of certain claims of U.S. Patent No. 7,320,691 (''the '691 patent''); U.S. Patent No. 7,386,906 (''the '906 patent''); and U.S. Design Patent No. D523,809 (''the '809 patent''), and that an industry in the United States exists as required by subsection (a)(2) of section 337. The amended complaint, as supplemented, further alleges violations of section 337 based upon the importation into the United States, or in the sale of certain electric skin care devices, brushes and chargers therefor, and kits containing the same, by reason of trade dress infringement, the threat or effect of which is to destroy or substantially injure an industry in the United States.

The complainant requests that the Commission institute an investigation and, after the investigation, issue a general exclusion order and cease and desist orders.

ADDRESSES: The amended complaint, except for any confidential information contained therein, is available for inspection during official business hours (8:45 a.m. to 5:15 p.m.) in the Office of the Secretary, U.S. International Trade Commission, 500 E Street SW., Room 112, Washington, DC 20436, telephone (202) 205–2000. Hearing impaired individuals are advised that information on this matter can be obtained by contacting the Commission's TDD terminal on (202) 205–1810. Persons with mobility impairments who will need special assistance in gaining access to the Commission should contact the Office of the Secretary at (202) 205–2000. General information concerning the Commission may also be obtained by accessing its internet server at *http://www.usitc.gov*. The public record for this investigation may be viewed on the Commission's electronic docket (EDIS) at *http://edis.usitc.gov*.

FOR FURTHER INFORMATION CONTACT: The Office of Unfair Import Investigations, U.S. International Trade Commission, telephone (202) 205–2560.

AUTHORITY: The authority for institution of this investigation is contained in section 337 of the Tariff Act of 1930, as amended, and in section 210.10 of the Commission's Rules of Practice and Procedure, 19 CFR 210.10 (2015).

Scope of Investigation: Having considered the amended complaint, the U.S. International Trade Commission, on June 18, 2015, *ordered that*—

(1) Pursuant to subsection (b) of section 337 of the Tariff Act of 1930, as amended, an investigation be instituted to determine:

(a) Whether there is a violation of subsection (a)(1)(B) of section 337 in the importation into the United States, the sale for importation, or the sale within the United States after importation of certain electric skin care devices, brushes and chargers therefor, and kits containing same by reason of infringement of one or more of claims 1, 4–6, 12–16, 22, 31, 33, 39–42, 44–46, 49, 51, and 52 of the '691 patent; claims 1, 2, 4, 5, and 7–15 of the '906; the claim of the '809 patent, and whether an industry in the United States exists as required by subsection (a)(2) of section 337;

(b) whether there is a violation of subsection (a)(1)(A) of section 337 in the importation into the United States, or in the sale of certain electric skin care devices, brushes and chargers therefor, and kits containing same by reason of trade dress infringement, the threat or effect of which is to destroy or substantially injure an industry in the United States;

(2) For the purpose of the investigation so instituted, the following are hereby named as parties upon which this notice of investigation shall be served:

(a) The complainant is: Pacific Bioscience Laboratories, Inc., 17275 NE 67th Court, Redmond, WA 98052.

(b) The respondents are the following entities alleged to be in violation of section 337, and are the parties upon which the amended complaint is to be served:

Our Family Jewels, Inc., d/b/a Epipür Skincare, 10226 S. Dransfeldt Road, Parker, CO 80134.

Accord Media, LLC, d/b/a Truth in Aging, 241 West 36th Street, Apt. 16, New York, NY 10018.

Xnovi Electronic Co., Ltd., Room 915, GuanLiDa Mansion, QianJin 1st Road, Zone 30 Bao'An, Shenzhen, China.

Michael Todd True Organics LP, 648 SW Port St. Lucie Blvd., Port St. Lucie, FL 34953–1947.

MTTO LLC, 648 SW Port St. Lucie Blvd., Port St. Lucie, FL 34953–1947.

Shanghai Anzikang Electronic Co., Ltd., 168 Ji Xin Road, Building 3, Room 401, Minhang District, Shanghai, China.

Nutra-Luxe M.D., LLC, 6835 International Center Blvd. Unit 5, Fort Myers, FL 33912.

Beauty Tech, Inc., 1430 S. Dixie Hwy., Ste. 321, Coral Gables, FL 33146–3175.

Anex Corporation, C–304 Seoul Hightech Venture Center, 647–26, Deungchon-dong, Gangseo-ku, Seoul, 157–030, Republic of Korea.

RN Ventures Ltd., Francis House, 10 Francis Street, London SW1P 1DE, United Kingdom.

Korean Beauty Co., Ltd., 10 F, Pluszone Bldg 700, Deungchon-Dong, Gangseo-Gu, Seoul, Republic of Korea.

H2Pro BeautyLife, Inc., 1043 Segovia Cir., Placentia, CA 92870–7137.

Serious Skin Care, Inc., 112 N. Curry St., Carson City, NV 89703–4934.

Home Skinovations Inc., 100 Leek Crescent Unit 15, Richmond Hill, ON L4B 3E6, Canada.

Home Skinovations Ltd., Tavor Building, Shaar Yokneam, Yokneam, 20692, Israel.

Wenzhou Ai Er Electrical, Technology Co., Ltd d/b/a CNAIER, 1#, XiaSong Road, WanQuan Town, PingYang, ZheJiang, China.

Coreana Comestics Co., Ltd., 204–1 Jeongchon-ri, Seonggeo-eup, Seobuk-gu, Cheonan-si,

Chungcheongnam-do, Republic of Korea.

Flageoli Classic Limited, 7310 Smoke Ranch Road, Las Vegas, NV 89128.

Jewlzie, 353 W 48th Street, #433, New York, NY 10001.

Unicos USA, Inc., 610 South Palm Street, #E, LaHabra, CA 90630.

Skincarebyalana, 34179 Golden Lantern Street, #101, Dana Point, CA 92629.

(c) The Office of Unfair Import Investigations, U.S. International Trade Commission, 500 E Street SW., Suite 401, Washington, DC 20436; and

(3) For the investigation so instituted, the Chief Administrative Law Judge, U.S. International Trade Commission, shall designate the presiding Administrative Law Judge.

Responses to the amended complaint and the notice of investigation must be submitted by the named respondents in accordance with section 210.13 of the Commission's Rules of Practice and Procedure, 19 CFR 210.13. Pursuant to 19 CFR 201.16(e) and 210.13(a), such responses will be considered by the Commission if received not later than 20 days after the date of service by the Commission of the amended complaint and the notice of investigation. Extensions of time for submitting responses to the amended complaint and the notice of investigation will not be granted unless good cause therefor is shown.

Failure of a respondent to file a timely response to each allegation in the amended complaint and in this notice may be deemed to constitute a waiver of the right to appear and contest the allegations of the amended complaint and this notice, and to authorize the administrative law judge and the Commission, without further notice to the respondent, to find the facts to be as alleged in the amended complaint and this notice and to enter an initial determination and a final determination containing such findings, and may result in the issuance of an exclusion order or a cease and desist order or both directed against the respondent.

By order of the Commission.

Issued: June 19, 2015.

Lisa R. Barton,

Secretary to the Commission.

[FR Doc. 2015–15575 Filed 6–24–15; 8:45 am]

BILLING CODE 7020–02–P

DEPARTMENT OF JUSTICE

Antitrust Division

Notice Pursuant to the National Cooperative Research and Production Act of 1993—ASTM International Standards

Notice is hereby given that, on May 13, 2015, pursuant to section 6(a) of the National Cooperative Research and Production Act of 1993, 15 U.S.C. 4301 *et seq.* (''the Act''), ASTM International (''ASTM'') has filed written notifications simultaneously with the Attorney General and the Federal Trade Commission disclosing additions or changes to its standards development activities. The notifications were filed for the purpose of extending the Act's provisions limiting the recovery of antitrust plaintiffs to actual damages under specified circumstances. Specifically, ASTM has provided an updated list of current, ongoing ASTM standards activities originating between February 2015 and May 2015 designated as Work Items. A complete listing of ASTM Work Items, along with a brief description of each, is available at *http://www.astm.org.*

On September 15, 2004, ASTM filed its original notification pursuant to section 6(a) of the Act. The Department of Justice published a notice in the **Federal Register** pursuant to section 6(b) of the Act on November 10, 2004 (69 FR 65226).

The last notification was filed with the Department on February 18, 2015. A notice was published in the **Federal Register** pursuant to section 6(b) of the Act on April 2, 2015 (80 FR 17784).

Patricia A. Brink,

Director of Civil Enforcement, Antitrust Division.

[FR Doc. 2015–15565 Filed 6–24–15; 8:45 am]

BILLING CODE 4410–11–P

DEPARTMENT OF JUSTICE

Antitrust Division

Notice Pursuant to the National Cooperative Research and Production Act of 1993—National Armaments Consortium

Notice is hereby given that, on May 28, 2015, pursuant to section 6(a) of the National Cooperative Research and Production Act of 1993, 15 U.S.C. 4301 *et seq.* (''the Act''), National Armaments Consortium (''NAC'') has filed written notifications simultaneously with the Attorney General and the Federal Trade Commission disclosing changes in its membership. The notifications were filed for the purpose of extending the Act's provisions limiting the recovery of antitrust plaintiffs to actual damages under specified circumstances. Specifically, AeroVironment, Inc., Huntsville, AL; Alion Science and Technology, Burr Ridge, IL; Alloy Technology Innovation (ATI, Inc.), Nicholasville, KY; Angel Armor, LLC, Fort Collins, CO; Applied Poleramic, Inc., Benicia, CA; AT&T Government Solutions, Inc., Vienna, VA; ATA Engineering, Inc, San Diego, CA; Cipher3LV, LLC, Stafford, VA; CompGeom, Inc, Tallahassee, FL; Custom Cable Solutions, Inc., Salisbury, MD; Decision Sciences, Inc., Fort Walton Beach, FL; Dev-Lock Systems, Inc., Littleton, CO; Engineering Research and Consulting, Inc., Huntsville, AL; Fantastic Data, LLC, San Francisco, CA; Flex Force Enterprises, LLC, Portland, OR; George W. Solhan, LLC, Tampa, FL; Grid Logic, Inc., Lapeer, MI; GuardBot, Inc., Stamford, CT; Hardwire, LLC, Pocomoke City, MD; Kestrel Corporation, Alburquerque, NM; Kratos Lancaster, Lancaster, PA; L–3 Unmanned Systems, Inc., Ashburn, VA; Liberty Consulting Solutions, Toms River, NJ; MAST Technology, Inc., Independence, MO; Materials Research and Design, Inc., Wayne, PA; McCormick Stevenson Corporation, Clearwater, FL; McNally Industries, LLC, Grantsburg, WI; NPC Robotics Corp., Mound, MN; NTA, Inc, Huntsville, AL; Phase IV Engineering, Inc., Boulder, CO; Power Design Services, San Jose, CA; Pratt & Miller Engineering & Fabrication, Inc., New Hudson, MI; Proof Research Advanced Composites Division, Moraine, OH; PROOF Research, Inc., Columbia Falls, MT; Propagation Research Associates, Inc., Marietta, GA; Protection Engineering Consultants, LLC, San Antonio, TX; Rocky Research, Boulder, CO; Saint-Gobain Ceramics & Plastics, Inc., Milford, NH; Steel Founders' Society of America, Crystal Lake, IL; Stryke Industries, Inc., Warsaw, IN; Syntek Technologies, Inc, Alexandria, VA; T.Quinn & Associates, LLC, Warren, MI; TenCate Advanced Armor Design, Inc., Goleta, CA; Tethers Unlimited, Inc., Bothell, WA; Texas Tech University, Lubbock, TX; Toyon Research Corporation, Goleta, CA; TrackingPoint, Inc., Pflugerville, TX; Triumph Structures—Los Angeles, Inc. (TSLA), City of Industry, CA; University of Louisiana at Lafayette, Lafayette, LA; and Valley Tech Systems, Inc., Reno, NV have been added as parties to this venture.

Also, Airtronic USA, Inc., Elk Grove Village, IL; Cyalume Technologies, Inc.,

West Springfield, MA; D&S Consultants, Inc. (DSCI), Eatontown, NJ; David Earl Cain, Katy, TX; Defense Research Associates, Inc. (DRA), Beavercreek, OH; Energetics Technology Center, St. Charles, MD; Gomez Research Associates, Inc., Huntsville, AL; HEM Technolgies, Lubbock, TX; LithChem Energy, Folcroft, PA; Marotta Controls, Inc., Montville, NJ; MELITA Consulting, Alexandria, VA; Metamagnetics Inc., Canton, MA; Middle Forge Consulting LLC, Rockaway, NJ; M-Mech Defense, Inc., State College, PA; mPhase Technologies, Inc., Norwalk, CT; Nova Training and Technology Solutions, LLC, Garnet Valley, PA; R. Stresau Laboratory, Inc. (dba Stresau Laboratory, Inc.), Spooner, WI; Technology & Management International (TAMI), LLC, Toms River, NJ; Trijicon Inc., Wizom, MI; Universal Global Products, LLC, Dover, NJ; University of Louisiana at Lafayette, Lafayette, LA; URS Federal Services, Inc., APG, MD; Wavefront, LLC, Basking Ridge, NJ; and Woodward HRT, Inc., Santa Clara, CA, have withdrawn as parties to this venture.

No other changes have been made in either the membership or planned activity of the group research project. Membership in this group research project remains open, and NAC intends to file additional written notifications disclosing all changes in membership.

On May 2, 2000, NAC filed its original notification pursuant to section 6(a) of the Act. The Department of Justice published a notice in the **Federal Register** pursuant to section 6(b) of the Act on June 30, 2000 (65 FR 40693).

The last notification was filed with the Department on February 13, 2015. A notice was published in the **Federal Register** pursuant to section 6(b) of the Act on March 13, 2015 (80 FR 13423).

Patricia A. Brink,

Director of Civil Enforcement, Antitrust Division.

[FR Doc. 2015–15566 Filed 6–24–15; 8:45 am]

BILLING CODE P

DEPARTMENT OF JUSTICE

Antitrust Division

Notice Pursuant to the National Cooperative Research and Production Act of 1993—Cooperative Research Group on Wet Gas Compression Consortium

Notice is hereby given that, on May 19, 2015, pursuant to section 6(a) of the National Cooperative Research and Production Act of 1993, 15 U.S.C. 4301 *et seq.* (''the Act''), Southwest Research Institute—Cooperative Research Group on Wet Gas Compression Consortium (''WGCC'') has filed written notifications simultaneously with the Attorney General and the Federal Trade Commission disclosing (1) the identities of the parties to the venture and (2) the nature and objectives of the venture. The notifications were filed for the purpose of invoking the Act's provisions limiting the recovery of antitrust plaintiffs to actual damages under specified circumstances.

Pursuant to section 6(b) of the Act, the identities of the parties to the venture are: Petróleo Brasileiro S.A.—Petrobras, Rio de Janeiro, BRAZIL; MAN Diesel & Turbo Schweiz AG, Zurich, SWITZERLAND; Dresser-Rand, Houston, TX; ExxonMobil Upstream Research Company, Spring, TX; Hitachi, Ltd., Tsuchiura, JAPAN; Solar Turbines Incorporated, San Diego, CA; FMC Technologies Kongsberg Subsea AS, Kongsberg, NORWAY; and Ingersoll-Rand Company, Buffalo, NY. The general area of WGCC's planned activity is to improve the physical understanding of wet gas compression by studying turbomachinery operation and performance in wet gas conditions. The goals of the WGCC are to cost-effectively provide a fundamental understanding of wet gas compression, identify current knowledge gaps, and suggest future research required to close those knowledge gaps.

Patricia A. Brink,

Director of Civil Enforcement, Antitrust Division.

[FR Doc. 2015–15559 Filed 6–24–15; 8:45 am]

BILLING CODE 4410–11–P

DEPARTMENT OF JUSTICE

Antitrust Division

Notice Pursuant to the National Cooperative Research and Production Act of 1993—Cooperative Research Group on ROS-Industrial Consortium Americas

Notice is hereby given that, on May 22, 2015, pursuant to section 6(a) of the National Cooperative Research and Production Act of 1993, 15 U.S.C. 4301 *et seq.* (''the Act''), Southwest Research Institute—Cooperative Research Group on ROS-Industrial Consortium-Americas (''RIC-Americas'') has filed written notifications simultaneously with the Attorney General and the Federal Trade Commission disclosing changes in its membership. The notifications were filed for the purpose of extending the Act's provisions limiting the recovery of antitrust plaintiffs to actual damages under specified circumstances. Specifically, Vehicle Technologies, Inc., Trenton, NJ; and Wolf Robotics, LLC, Fort Collins, CO, have been added as parties to this venture. Also, Willow Garage, Inc., Menlo Park, CA; Spirit Aero Systems, Inc., Wichita, KS; and OmnicO ADV, Inc., Sterling Heights, MI, have withdrawn as parties to this venture.

No other changes have been made in either the membership or planned activity of the group research project. Membership in this group research project remains open, and RIC-Americas intends to file additional written notifications disclosing all changes in membership.

On April 30, 2014, RIC-Americas filed its original notification pursuant to section 6(a) of the Act. The Department of Justice published a notice in the **Federal Register** pursuant to section 6(b) of the Act on June 9, 2014 (79 FR 32999).

The last notification was filed with the Department on September 14, 2014. A notice was published in the **Federal Register** pursuant to section 6(b) of the Act on September 30, 2014 (79 FR 58805).

Patricia A. Brink,

Director of Civil Enforcement, Antitrust Division.

[FR Doc. 2015–15561 Filed 6–24–15; 8:45 am]

BILLING CODE P

DEPARTMENT OF JUSTICE

Antitrust Division

Notice Pursuant to the National Cooperative Research and Production Act of 1993—National Biodiesel Accreditation Commission

Notice is hereby given that, on May 21, 2015, pursuant to section 6(a) of the National Cooperative Research and Production Act of 1993, 15 U.S.C. 4301 *et seq.* (''the Act''), National Biodiesel Accreditation Commission (''NBAC'') has filed written notifications simultaneously with the Attorney General and the Federal Trade Commission disclosing additions or changes to its standards development activities. The notifications were filed for the purpose of extending the Act's provisions limiting the recovery of antitrust plaintiffs to actual damages under specified circumstances. Specifically, the NBAC has adopted an additional BQ–9000 standard which adds retailers to supplement the BQ–9000 standards applicable to other sectors. The Retailer Standard includes both Program Requirements and Policy Regulations. The purpose of the

Program Requirements is to require member retailers to (1) receive and maintain products that meet ASTM standards; (2) utilize specific procedures for blending and distributing biodiesel; and (3) conform to best practices for quality assurance and corrective action. The Program Requirements require retailers to comply with specific documentation requirements; engage in an internal quality management procedure that includes internal audits, quality assurance meetings, and performance reports; comply with best practices for managing internal and external laboratories; comply with specific purchase options when receiving biodiesel blends and other guidelines applicable to the receipt of biodiesel products; engage in sampling and testing to verify the quality of the blend; and develop remedial practices to prevent and correct nonconforming products. The Policy Regulations requires retailers to undergo a specific certification process; comply with surveillance audit requirements during recertification; and abide by the Commission's decision-making procedure and guidelines for shutdowns.

On August 27, 2004, NBAC filed its original notification pursuant to section 6(a) of the Act. The Department of Justice published a notice in the **Federal Register** pursuant to section 6(b) of the Act on October 4, 2004 (69 FR 59269).

The last notification was filed with the Department on April 14, 2011. A notice was published in the **Federal Register** pursuant to section 6(b) of the Act on May 11, 2011 (76 FR 27351).

Patricia A. Brink,

Director of Civil Enforcement, Antitrust Division.

[FR Doc. 2015–15563 Filed 6–24–15; 8:45 am]

BILLING CODE P

LEGAL SERVICES CORPORATION

Sunshine Act Meeting; Notice: Cancellation

DATE AND TIME: The Legal Services Corporation's Finance Committee meeting scheduled for June 29, 2015 at 2:00 p.m. EDT has been canceled. The meeting was noticed in the Wednesday, June 17, 2015 issue of the **Federal Register**, 80 FR 34703.

CONTACT PERSON FOR INFORMATION: Katherine Ward, Executive Assistant to the Vice President & General Counsel, at (202) 295–1500. Questions may be sent by electronic mail to *FR_NOTICE_QUESTIONS@lsc.gov.*

Dated: June 23, 2015.

Katherine Ward,

Executive Assistant to the Vice President for Legal Affairs and General Counsel.

[FR Doc. 2015–15801 Filed 6–23–15; 4:15 pm]

BILLING CODE 7050–01–P

DEPARTMENT OF STATE

[Public Notice 9174]

Notice of Intent To Prepare an Environmental Assessment for the NuStar Burgos Pipelines Projects

AGENCY: Department of State.

ACTION: Notice; solicitation of comments.

SUMMARY: The U.S. Department of State (the Department) is issuing this Notice of Intent (NOI) to inform the public that it intends to prepare an environmental assessment (EA) consistent with the National Environmental Policy Act of 1969 (NEPA) (as implemented by the Council on Environmental Quality Regulations found at 40 CFR parts 1500–1508) to evaluate the potential impacts of the construction and operation of a proposed new NuStar Burgos pipeline and a proposed change in petroleum products for an existing Burgos pipeline. In December 2014, NuStar submitted two applications to the Department. One application requests a new Presidential Permit allowing changes to the operation of an existing 8-inch outer diameter pipeline (the Existing Burgos pipeline) at the United States-Mexico border, as well as a name change of the owner and operator. The other application requests a new Presidential Permit for construction, connection, operation, and maintenance of a new 10-inch outer diameter pipeline and associated facilities parallel to the Existing Burgos pipeline also at the United States-Mexico border (the New Burgos pipeline). Both pipelines would connect the Petroleos Mexicanos (PEMEX) Burgos Gas Plant near Reynosa, Tamaulipas, Mexico and the NuStar terminal near Edinburg, Texas. This NOI informs the public about the proposed projects and solicits participation and comments from interested federal, tribal, state, and local government entities and the public for consideration in establishing the scope and content of the environmental review.

Project Description:

Proposed Changes to the Existing Burgos Pipeline

NuStar has applied for a new Presidential Permit to replace a 2006 Presidential Permit, that would: (1) Reflect NuStar's name change from Valero Logistics Operations, L.P. to NuStar Logistics, L.P. as the owner and operator of the Existing Burgos pipeline and (2) allow the Existing Burgos pipeline border facilities to transport a broader range of petroleum products than allowed by the 2006 Presidential Permit, including liquefied petroleum gas and natural gas liquids. The 2006 Presidential Permit only allows transportation of light naphtha.

The U.S. portion of the Existing Burgos pipeline is approximately 34 miles long, running between a location on the Rio Grande southeast of Peñitas, Texas and the NuStar terminal approximately 6 miles north of downtown Edinburg, Texas. The pipeline crosses under the Rio Grande. The border segment of the pipeline extends from the center line of the Rio Grande approximately 8,450 feet (1.6 miles) to the first mainline shut-off valve in the United States. The Mexican portion of the Existing Burgos pipeline runs approximately 12.5 miles between the Rio Grande crossing and the PEMEX Burgos Gas Plant. Maximum throughput based on the design of the pipe is 64,000 barrels per day (bpd).

Proposed New Burgos Pipeline

NuStar has also applied for a new Presidential Permit to construct, connect, operate, and maintain a new pipeline and associated facilities at the U.S.-Mexico border for the transportation of a broad range of petroleum products, including liquefied petroleum gas and natural gas liquids. NuStar proposes to construct the New Burgos pipeline parallel to the Existing Burgos pipeline and, to the extent possible, in the same right-of-way. The border segment subject to a Presidential Permit, if granted, would extend from the center line of the Rio Grande approximately 8,450 feet (1.6 miles) to the first mainline shut-off valve planned for construction in the United States. Maximum throughput based on the design of the pipe would be 108,000 bpd.

Project Location: The U.S. portion of the proposed projects is located in Hidalgo County, Texas.

Environmental Effects: The environmental review will describe the environmental impacts of the proposed actions; any adverse environmental impacts that cannot be avoided should the proposals be implemented; the reasonable alternatives to the proposed actions; comparison between short-term and long-term impacts on the environment; any irreversible and irretrievable commitments of natural,

physical or other resources that would occur if the proposed actions are implemented, and any proposed mitigation measures if needed. The analysis will focus on air quality, biological resources, cultural resources, geology and soils, greenhouse gas emissions, hazards and hazardous materials, potential accidents and spills, hydrology and water quality, noise, socioeconomics, environmental justice, transportation and any other topics that arise during scoping.

While the President has delegated authority to the Department to issue permits for pipeline facilities at the U.S. border, the environmental review will analyze impacts of the proposed projects in the United States that are dependent upon Permit issuance.

Scoping Period: The Department invites the public, governmental agencies, tribal governments and all other interested parties to comment on the scope of the EA. All such comments should be provided in writing, within thirty (30) days of the publication of this notice, at the address listed below. The comment period for the NOI begins on June 25, 2015 and ends on July 27, 2015.

Solicitation of Comments: All comments in response to the NOI must be submitted by July 27, 2015. Comments may be submitted at *www.regulations.gov* by entering the title of this Notice into the search field and following the prompts. Comments may also be submitted by U.S. mail and should be addressed to: NuStar Burgos Project Manager, U.S. Department of State, 2201 C Street NW., Room 2726, Washington, DC 20520. All comments from agencies or organizations should indicate a contact person for the agency or organization.

All comments received during the scoping period may be made public, no matter how initially submitted. Comments are not private and will not be edited to remove identifying or contact information. Commenters are cautioned against including any information that they would not want publicly disclosed. Any party soliciting or aggregating comments from other persons is further requested to direct those persons not to include any identifying or contact information, or information they would not want publicly disclosed, in their comments.

FOR FURTHER INFORMATION CONTACT: The NuStar Burgos Presidential Permit applications that provide project details are available at the following Web site: *http://www.state.gov/e/enr/applicant/applicants/c66757.htm.* Information on the Presidential Permit process is available on the following Web site: *http://www.state.gov/e/enr/applicant/applicants/.* Please refer to this Web site or contact the Department at the address listed in the Solicitation of Comments section of this notice.

Dated: June 19, 2015.

Deborah Klepp,

Director, Office of Environmental Quality and Transboundary Issues, Department of State.

[FR Doc. 2015–15676 Filed 6–24–15; 8:45 am]

BILLING CODE 4710–09–P

DEPARTMENT OF STATE

[Public Notice 9175]

2015 Fiscal Transparency Report

AGENCY: Department of State.

ACTION: Notice.

SUMMARY: The Department of State (''the Department'') hereby presents the findings from the FY 2015 fiscal transparency review process in its Fiscal Transparency Report. This report describes the minimum requirements of fiscal transparency developed, updated, and strengthened by the Department in consultation with other relevant federal agencies, reviews those governments that were identified as anticipated recipients of foreign assistance funds in the FY 2014 Fiscal Transparency Report, assesses those that did not meet the minimum fiscal transparency requirements, and indicates whether governments that did not meet the minimum fiscal transparency requirements made significant progress towards meeting the requirements during the review period of January 17–December 31, 2014. The report also provides a brief description of the use of the Fiscal Transparency Innovation Fund.

FOR FURTHER INFORMATION CONTACT: Christopher Ellis, Financial Economist, 202–647–9497.

SUPPLEMENTARY INFORMATION: This report is submitted pursuant to section 7031(b)(3) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (Div. J, Pub. L. 113–235) (''the Act'').

Fiscal Transparency

For the purpose of this report, the minimum requirements of fiscal transparency include having budget documents that are publicly available, substantially complete, and generally reliable. The review includes an assessment of the transparency of processes for awarding government contracts and licenses for natural resource extraction. Fiscal transparency is a critical element of effective public financial management, helps in building market confidence, and underpins economic sustainability. Fiscal transparency fosters greater government accountability by providing a window into government budgets for citizens, helping them to hold their leadership accountable, and facilitating better-informed public debates. The Department's fiscal transparency review process assesses whether governments meet minimum requirements of fiscal transparency.

Annual reviews of the fiscal transparency of governments that receive U.S. assistance helps ensure U.S. taxpayer money is used appropriately and provides opportunities to dialogue with governments on the importance of fiscal transparency.

Section 7031(b) of the Act requires the Secretary to develop, update, and strengthen minimum requirements of fiscal transparency for each government receiving assistance appropriated by the Act, as identified in the FY 2014 Fiscal Transparency Report, in consultation with other relevant federal agencies, and to make or update any determination of ''significant'' or ''no significant progress'' in meeting the minimum requirements of fiscal transparency for each government that did not meet the minimum requirements. Through authority delegated from the Secretary, the Deputy Secretary of State for Management and Resources made those determinations for FY 2015.

As a result of the Department updating and strengthening the minimum requirements of fiscal transparency, more governments fell short of these requirements than in the FY 2014 assessments, despite in some cases maintaining or even improving their level of fiscal transparency. The report includes a description as to how those governments fell short of the minimum requirements, outlines any significant progress being made toward meeting the minimum requirements, and provides specific recommendations of steps such governments should take to improve fiscal transparency. The report also outlines the process followed by the Department in completing the assessments and describes how funds appropriated by the FY 2015 and earlier appropriations acts are being used to support fiscal transparency.

While a lack of fiscal transparency can be an enabling factor for corruption, the report does not assess corruption. A finding that a government ''does not meet the minimum requirements of fiscal transparency'' does not necessarily mean there is significant corruption in the government; a finding

that a government ''meets the minimum requirements of fiscal transparency'' does not necessarily reflect a low level of corruption.

Fiscal Transparency Review Process and Criteria

The Department reviewed its minimum requirements of fiscal transparency in consultation with other relevant federal agencies, and updated and strengthened those requirements. The Department then assessed the fiscal transparency of the 140 governments identified, determined whether the minimum requirements were met, and identified any measures those governments had implemented to make significant progress towards meeting the requirements.

In conducting the FY 2015 review, the Department assessed the fiscal transparency of governments during the period January 17—December 31, 2014. In reaching a determination, the Department considered information from U.S. embassies and consulates, other U.S. government agencies, international organizations, and civil society organizations. U.S. diplomatic missions consulted with foreign government officials, international organizations, and civil society to obtain information for these assessments.

The Department recognizes the specific circumstances and practices of fiscal transparency differ among governments. The review process takes a tailored approach in evaluating governments while ensuring minimum fiscal transparency requirements are met in order to enable meaningful participation of the public in the budgeting process.

Minimum Requirements of Fiscal Transparency

Subsection 7031(b)(2) of the Act provides that the minimum requirements of fiscal transparency developed by the Department are requirements ''consistent with those in subsection [7031](a)(1)'' and the public disclosure of:

- National budget documentation (to include receipts and expenditures by ministry), and
- government contracts and licenses for natural resource extraction (to include bidding and concession allocation practices).

The FY 2015 fiscal transparency review process evaluated whether the identified governments publicly discloses budget documents including expenditures broken down by ministry and revenues broken down by source and type. The review process also evaluated whether the government has an independent supreme audit institution or similar institution that audits the government's annual financial statements and whether such audits are made publicly available. The review further assessed whether the process for awarding licenses and contracts for natural resource extraction is outlined in law or regulation and followed in practice, and whether basic information on such awards is publicly available. The Department applied the following criteria in assessing whether governments met the minimum requirements of fiscal transparency.

Budget information should be:

- *Publicly Available:* Budget documents should be broadly available online, at government offices or libraries, upon request from the ministry, or for purchase at a nominal fee at a government office. Publicly available budgets should include expenditures broken down by ministry and revenues broken down by source and type. Information on government debt obligations should be publicly available.
- *Substantially Complete:* Budget documents, which should include the proposed budget, the enacted budget, and the end-of-year report, should provide a substantially full picture of a government's planned expenditures and revenue streams, including natural resource revenues. Budgets should include at least one level of detail beyond the administrative unit (ministry, agency, or department). Budget documents should detail allocations to and earnings from state-owned enterprises and, if not, significant state-owned enterprises should have publicly available, audited financial statements. A published budget that does not include significant cash or non-cash resources, including foreign aid, would not be considered substantially complete. Budget documents should incorporate all special accounts and off-budget accounts, or if they have a legitimate purpose, they should be audited, the results made public, and the accounts subjected to oversight. Budget documents should also include expenditures to support executive offices or royal families where such expenditures represent a significant budgetary outlay. The review process recognizes military and/or intelligence budgets are often not publicly available for national security reasons. However, military and intelligence expenditures should be approved by parliament and subject to civilian oversight.
- *Reliable:* Budget documents and related data are considered reliable if they are disseminated within a reasonable amount of time and the information contained therein is credible. ''Reasonable time'' generally corresponds to within one month of the start of the fiscal year for the budget proposal, within three months of enactment for the enacted budget, and within 18 months of the end of the fiscal year for the year-end reports. Significant departures from planned receipts and expenditures should be explained in supplementary budget documents and publicly disclosed in a timely manner. Financial statements should use accounting principles that result in consistent and comparable statements. The executed budget should be audited by an independent supreme audit institution, and the results of such audits should be made public within a reasonable period of time (within 12 months of the dissemination of the year-end reports).

Natural resource extraction contracting and licensing procedures should be:

- *Transparent:* The criteria and procedures for the contracting and licensing of natural resource extraction should be publicly available and codified in law or regulation. Procedures used to award contracts and licenses in practice should be consistent with the government's legal requirements. The basic parameters of concessions and contracts should be made publicly available after the decision. Such information should include the geographic area covered by the contract or license, the resource being developed, the duration of the contract, and the company to which the contract or license is awarded.

Significant Progress or No Significant Progress

A determination of ''significant progress'' indicates that during the review period, a government has addressed deficiencies in meeting the Department's minimum requirements.

Fiscal Transparency Innovation Fund

Section 7031(b)(4) of the Act requires funds appropriated under Title III of the Act be made available for programs and activities to improve budget transparency and to support civil society organizations that promote fiscal transparency. Since FY 2012, Congress has called for such funds to be made available for that purpose. The Department and USAID created the Fiscal Transparency Innovation Fund (FTIF) in FY 2012. FTIF supports programs and activities that assist governments to improve their public financial management and fiscal transparency standards, and civil

society organizations that promote budget transparency. The Department's Bureau of Economic and Business Affairs and USAID's Bureau for Economic Growth, Education, and the Environment solicit proposals and award funds in accordance with established guidelines. In FY 2015, the Department and USAID intend to provide $5 million for FTIF.

The Department and USAID are using $7 million in FY 2014 funds to support 10 projects in the following countries: Burma, Cambodia, Chad, the Republic of Congo, Guinea, Madagascar, Malawi, Nicaragua, Senegal, and Ukraine. The projects furthered efforts by government and civil society to improve fiscal transparency and public financial management practices and to improve public awareness and involvement in the expenditure of public resources. Examples of projects include $100,000 to increase citizen awareness of and participation in the budget process in Chad, and $800,000 to improve the fiscal transparency of the energy sector in Ukraine.

The Department intends to use FY 2015 FTIF funds to support projects to enhance: (1) Governments' capacity to develop and execute comprehensive, reliable, and transparent budgets; (2) citizens' visibility into state expenditure and revenue programs; and (3) citizens' ability to advocate for specific issues related to government budgets and budget processes.

Conclusions of Review Process

The Department concluded, of the 140 governments evaluated pursuant to the Act, 60 did not meet the minimum requirements of fiscal transparency. However, of these, nine governments made significant progress toward meeting the minimum requirements of fiscal transparency.

The Department assessed the following governments as meeting the minimum requirements of fiscal transparency for FY 2015: Albania, Armenia, Argentina, The Bahamas, Belize, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Cabo Verde, Chile, Colombia, Costa Rica, Cote d'Ivoire, Croatia, Czech Republic, Ecuador, El Salvador, Estonia, Fiji, Georgia, Ghana, Greece, Guatemala, Guyana, Honduras, Hungary, India, Indonesia, Israel, Jamaica, Jordan, Kenya, Kosovo, Kyrgyzstan, Latvia, Lesotho, Lithuania, Macedonia, Malaysia, Malta, Marshall Islands, Mauritius, Mexico, Micronesia, Moldova, Mongolia, Montenegro, Morocco, Namibia, Nepal, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Romania, Rwanda, Samoa, Senegal, Serbia, Sierra Leone, Singapore, Slovakia, Slovenia, South Africa, Sri Lanka, Thailand, Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Uruguay, Vietnam, and Zambia.

The following table lists those governments that were found not to meet the minimum requirements of fiscal transparency and identifies whether the governments made significant progress toward meeting those requirements:

Governments assessed pursuant to the Act as not meeting minimum requirements of fiscal transparency for FY 2015	Significant progress	No significant progress
Afghanistan		X
Algeria		X
Angola	X	
Azerbaijan		X
Bahrain		X
Bangladesh		X
Benin		X
Burma		X
Burundi		X
Cambodia		X
Cameroon		X
Central African Republic		X
Chad	X	
China		X
Comoros	X	
Congo, Democratic Republic of the	X	
Congo, Republic of the		X
Djibouti		X
Dominican Republic		X
Egypt		X
Ethiopia		X
Gabon		X
Gambia, The		X
Guinea		X
Guinea-Bissau		X
Haiti		X
Iraq		X
Kazakhstan	X	
Laos		X
Lebanon		X
Liberia	X	
Libya		X
Madagascar		X
Malawi		X
Maldives		X
Mali		X
Mauritania		X
Mozambique		X
Nicaragua		X
Niger	X	
Nigeria		X

Governments assessed pursuant to the Act as not meeting minimum requirements of fiscal transparency for FY 2015	Significant progress	No significant progress
Oman		X
Pakistan		X
Palestinian Authority		X
Sao Tome and Principe		X
Saudi Arabia		X
Seychelles		X
Somalia		X
South Sudan		X
Sudan		X
Suriname		X
Swaziland		X
Tajikistan		X
Tanzania	X	
Turkmenistan		X
Uganda		X
Ukraine	X	
Uzbekistan		X
Yemen		X
Zimbabwe		X

Government-by-Government Assessments

This section describes areas where governments fell short of the Department's minimum requirements of fiscal transparency and includes specific recommendations of steps such governments should take to improve fiscal transparency. For those governments found to have made significant progress toward meeting the minimum requirements, the section also includes a brief description of such progress.

Afghanistan: While the budget is publicly available, it does not include allocations to and earnings from state-owned enterprises and state-owned enterprises do not have audited accounts. Despite improvements in recent years, revenue and expenditure data is unreliable. The supreme audit institution does not carry out a verification of the government's annual financial statements. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulations and basic information on the awards is publicly available. Afghanistan's fiscal transparency would be improved by including all revenue and expenditure data in the budget, identifying financial transfers to and from state-owned enterprises in the budget, and carrying out and publishing an audit of the government's financial statements by the supreme audit institution within a reasonable period of time.

Algeria: The budget is publicly available but does not include adequate detail on expenditures and revenues. The government also maintains off-budget accounts not subject to audit or oversight. The government's year-end report is not made publicly available within a reasonable period of time. The supreme audit institution audits the government's financial statements but its audit reports are not made publicly available within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Algeria's fiscal transparency would be improved by providing additional detail in its budget, subjecting off-budget accounts to audit and oversight, and making budget documents, such as the year-end report and the supreme audit institution's audit of the government's financial statements, publicly available within a reasonable period of time.

Angola: The budget is publicly available and details expenditures and revenues; it includes allocations to and earnings from state-owned enterprises, and debt obligations. State-owned enterprises submit annual financial statements and the oil and gas state-owned enterprise, Sonangol, publishes independently audited annual financial statements. The information in budget documents is considered generally credible. Although there is a supreme audit institution, its reports are not publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on such awards is publicly available. Angola made significant progress by completing financial reconciliation for government accounts and publishing year-end budget reports; improving the transparency of information about transfers from the national oil company, Sonangol, to the Ministry of Finance; and including Sonangol's quasi-fiscal activities in the budget. Angola's fiscal transparency would be improved by ensuring its supreme audit institution audits the government's annual financial accounts and makes public its findings within a reasonable period of time.

Azerbaijan: Budget documents are publicly available and provide a substantially complete picture of the government's revenues, including natural resources. However, budget documents do not contain sufficient detail for expenditures and do not identify allocations to or earnings from state-owned enterprises. Many state-owned enterprises also do not have publicly available audited accounts. It is unclear whether the supreme audit institution verifies government financial statements, and its reports are not publicly available. The process by which the government awards natural resource contracts or licenses is generally opaque and only partially specified in law, regulation, or public documents. However, once a contract or license is awarded, the government makes basic information on awards publicly available. Azerbaijan's fiscal transparency would be improved by including more detail in publicly available budget documents including allocations to and earnings from state-owned enterprises; making supreme audit institution audit reports publicly available; and fully specifying in law or regulation the process for awarding natural resource extraction contracts or licenses and following that process in practice.

Bahrain: The budget is publicly available but does not include expenditures for the royal family or allocations to state-owned enterprises. The information in the budget is considered credible. The supreme audit

institution audits the year-end report annually and the report is published once in newspapers. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on such awards is publicly available. Bahrain's fiscal transparency would be improved by publicly disclosing royal family expenditures in its budget, detailing allocations to state-owned enterprises, and publishing supreme audit institution audits online.

Benin: The budget is publicly available and includes, but does not identify, revenue from natural resources or allocations to and earnings from state-owned enterprises. State-owned enterprises have audited financial statements but such statements are not made publicly available. The supreme audit institution has completed audits of the government's annual financial statements but the reports were not made publicly available within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Benin's fiscal transparency would be improved by providing a comprehensive public accounting of all revenues and expenditures, including from state-owned enterprises and the relatively nominal revenues from natural resources, and ensuring its supreme audit institution audits are made publicly available within a reasonable period of time.

Bangladesh: While the budget is publicly available and breaks down expenditures and revenues, financial allocations to and earnings from state-owned enterprises are included only in the aggregate. Information on earnings from state-owned enterprises is included in supplementary budget documents; however, information on allocations to state-owned enterprises is not available. The budget does not include expenditures to support executive offices; it is unclear whether these represent a significant outlay. Further, the supreme audit institution has not produced and made publicly available verifications of the government's annual financial statements within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Bangladesh's fiscal transparency would be improved by including in the budget more detail on allocations to and earnings from state-owned enterprises and expenditures to support executive offices and publishing an audit of the government's financial statements by the supreme audit institution within a reasonable period of time.

Burma: The enacted budget is publicly available, but the budget proposal, year-end report, and debt obligations are not. The enacted budget does not include details such as earnings from state-owned enterprises. While state-owned enterprises are subject to audit, audits are not done regularly or made publicly available. The government maintains off-budget accounts that do not appear to be subject to audit and oversight. There was no widely available information as to whether there was civilian oversight of the military and intelligence budgets. The supreme audit institution reportedly produces an audit of the government's financial statements, but its reports are not publicly available. The process for awarding natural resource extraction licenses and contracts is not outlined in law or regulation, nor is basic information on the awards publicly available. Burma's fiscal transparency would be improved by producing and making public detailed, comprehensive budget documents; making state-owned enterprise audited accounts and supreme audit institution reports publicly available; subjecting off-budget accounts and military/intelligence budgets to audit and oversight; and specifying in law or regulation the processes for awarding natural resource extraction contracts and licenses and making basic information on such awards publicly available.

Burundi: While the budget is publicly available, it is not substantially complete. The government appears to maintain some off-budget accounts. Budget documents are made publicly available within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Burundi's fiscal transparency would be improved by ensuring all revenues and expenditures are included in the budget and by including accurate reporting of mining revenues.

Cambodia: While the government publishes enacted and year-end budget documents, proposed budgets are not publicly available. Budget documents are substantially complete. The supreme audit institution is authorized to audit government accounts but it does not make its reports (with the exception of 2006 and 2007 reports) publicly available. The government began implementing a new budget classification that complies with international accounting standards. The process for awarding natural resource extraction licenses and contracts is not outlined in law or regulation and basic information on such awards is not publicly available. Cambodia's fiscal transparency would be improved by making publicly available proposed budgets and supreme audit institution reports, and specifying in law or regulation the processes by which the government awards natural resource contracts or licenses and making basic information on such awards publicly available.

Cameroon: The budget is publicly available but does not include all expenditures and revenues, including allocations to and earnings from state-owned enterprises. Less than a third of state-owned enterprises produce financial statements. The supreme audit institution does not audit the entire budget annually, nor are its reports publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Cameroon's fiscal transparency would be improved by including all revenues and expenditures in the budget, auditing all significant state-owned enterprises, and carrying out and making publicly available within a reasonable period of time an audit of the government's annual financial statements by the supreme audit institution.

Central African Republic: In a period of significant political unrest, the government budget process did not function according to established procedures. The process by which the government awards natural resource contracts or licenses is not specified in law, regulation, or other public document nor is basic information about such awards made publicly available. The Central Africa Republic's fiscal transparency would be improved by resuming normal budgeting procedures, specifying in law or regulation the process for awarding natural resource extraction contracts or licenses, and making basic information about such awards publicly available.

Chad: The budget is publicly available but does not include all revenues and expenditures. The budget does not include foreign aid or earnings from state-owned enterprises and significant state-owned enterprises do not have audited accounts. The government maintains off-budget accounts not subject to audit or oversight. The new supreme audit institution has yet to produce publicly

available reports. The process used to award natural resource extraction contracts is not always consistent with the procedural requirements set by law or regulation. Chad made significant progress by producing timely, publicly available quarterly budget execution reports and establishing a supreme audit institution. Chad's fiscal transparency would be improved by including all revenues and expenditures in the budget, auditing significant state-owned enterprises' accounts, making supreme audit institution reports publicly available, eliminating off-budget accounts or subjecting them to audit and oversight, and adhering to the process for awarding natural resource extraction contracts and licenses as set out in applicable laws.

China: While the government publishes annual budget documents, it does not make budget documents available within a reasonable period of time. For example, the budget proposal is not made publicly available before the budget is enacted. Budget documents do not identify financial allocations to state-owned enterprises. The supreme audit institution audits all national government entities, including ministries and state-owned enterprises. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. China's fiscal transparency would be improved by detailing financial allocations to and earnings from state-owned enterprises in the budget by company type, and publishing the proposed budget ahead of the budget's enactment.

Comoros: While the enacted budget and year-end report are publicly available, the executive's budget proposal is not. The budget is considered substantially complete. The supreme audit institution does not make its yearly audit publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Comoros made significant progress during the review period by providing some budget documents on the ministry of finance's Web site. Comoros' fiscal transparency would be improved by making the proposed budget publicly available, and ensuring the supreme audit institution conducts audits of the government's annual financial statements and makes its reports publicly available within a reasonable period of time.

Congo, Democratic Republic of the: The budget is publicly available and includes, but does not specifically identify allocations to state-owned enterprises. All state-owned enterprises, including the state-owned mining company, are required to have publicly available audited financial statements, but not all are published within a reasonable period of time. The government reportedly maintains accounts not subject to audit or oversight. Military and intelligence budgets do not appear to be subject to civilian oversight. Budget execution varies considerably from the enacted budget. The supreme audit institution audits the government's annual financial statements and made significant progress by making these audit reports publicly available within a reasonable time period. The process for awarding natural resource contracts and licenses is specified in law; no awards were made during the reporting period. The Democratic Republic of the Congo's fiscal transparency would be improved by including all revenues and expenditures in the budget at an appropriate level of detail; specifically identifying allocations to state-owned enterprises and making state-owned enterprises' audited financial statements publicly available within a reasonable period of time; making information public on any off-budget accounts and subjecting off-budget accounts and military/intelligence budgets to audit and oversight; and making public within a reasonable period of time all budget documents including revised estimates.

Congo, Republic of the: The budget is publicly available but does not include details on expenditures, revenues, and debt obligations. The government has off-budget accounts not subject to audit and oversight. There are discrepancies between the enacted budget and budget execution with no explanation of the discrepancies. The government does not make available year-end or executed budget information to the supreme audit institution. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation; but there are reports of inconsistent application of applicable regulations. The Republic of the Congo's fiscal transparency would be improved by enhancing the completeness of its budget reporting; producing and making public year-end and executed budget information; disclosing details of debt obligations; subjecting off-budget accounts to audit and oversight; producing and publishing supreme audit institution audits of the annual executed budget within a reasonable period of time; and increasing transparency in natural resource extraction awards.

Djibouti: While some budget documents are publicly available, the government does not make publicly available its year-end budget report, or information on all debt obligations. The government maintains off-budget accounts that are not audited. Budget data is not considered credible, and although the supreme audit institution audits the budget annually, its reports are not publicly available. The government is in the process of revising the applicable laws governing the process for awarding natural resource extraction contracts or licenses; basic information on natural resource extraction awards is publicly available. Djibouti's fiscal transparency would be improved by including all revenues and expenditures in the budget, producing credible, and reasonably accurate budget data, and making its year-end budget and supreme audit institution audit reports publicly available within a reasonable period of time.

Dominican Republic: Although the budget is publicly available, it lacks detail in certain areas such as the large budget allocation for the presidency, which represents nine percent of the total budget. It appears the intelligence budget is not subject to civilian oversight in practice. The supreme audit institution conducts an audit of the government's annual financial statements made publicly available within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is outlined in law and basic information on the awards is publicly available. Overall budget reliability has improved with new systems and better forecasting, and the government has a five-year plan to adopt international accounting standards. The Dominican Republic's fiscal transparency would be improved by increasing the transparency of the budget of the presidency and establishing civilian oversight over the intelligence budget.

Egypt: Budget documents are publicly available and generally complete, but lack detail in some areas. For example, the budget does not include allocations to or earnings from military state-owned enterprises. While the government has eliminated a substantial number of off-budget accounts, there are still accounts not publicly disclosed or subject to audit. Also, the government did not release its budget proposal within a reasonable period of time. The supreme audit institution reviews the government's accounts but its reports are not publicly available. The process for awarding natural resource extraction

licenses and contracts is outlined in law, but basic information on awards is not publicly available. The government made progress by publishing for the first time a citizens' budget that met international standards and a mid-year review. Egypt's fiscal transparency would be improved by making publicly available a proposed budget within a reasonable period of time; including all revenues and expenditures in the budget, including allocations to and earnings from military state-owned enterprises; subjecting off-budget accounts to audit and oversight, and making supreme audit institution reports and the basic terms of natural resource extraction licenses and contracts publicly available.

Ethiopia: While the government makes enacted budgets publicly available, budget proposals and execution reports are not available and year-end reports are not published within a reasonable period of time. Budget documents do not identify allocations to or earnings from state-owned enterprises and not all significant state-owned enterprises have publicly available, audited financial statements. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation, but basic information on such awards is not always publicly available. Ethiopia's fiscal transparency would be improved by making proposed budgets, budget execution reports, and year-end reports publicly available within a reasonable period of time; identifying allocations to and earnings from state-owned enterprises in the budget; and making basic information about natural resource licenses and contracts awards publicly available.

Gabon: The government did not publicly release budgets or budget reports. There is no supreme audit institution. The process of awarding natural resource extraction licenses and contracts is opaque and basic terms of contracts for natural resource exploitation are not generally publicly available. Gabon's fiscal transparency would be improved by making publicly available a substantially complete proposed budget, enacted budget, and year-end report; establishing a functioning independent supreme audit institution; conducting and making public an audit of the government's annual financial statements; and specifying in law or regulation the processes by which the government awards natural resource contracts or licenses, and subsequently making the basic terms of awarded licenses and contracts publicly available.

The Gambia: The budget is publicly available, but does not break down revenues. Earnings from and allocations to state-owned enterprises, revenues from natural resource extraction, and military and intelligence expenditures are not included in the budget. The supreme audit institution is responsible for auditing the government's annual executed budget, but it does not produce timely audits of the budget. The process by which the government awards natural resource contracts or licenses is not specified in law nor is basic information about awards publicly available. The Gambia's fiscal transparency would be improved by including all revenues and expenditures in the budget, subjecting off-budget accounts to audit and oversight, and increasing the capacity of its supreme audit institution to produce timely, publicly available audits. Transparency would also be improved by establishing laws or regulations governing the award of natural resource extraction contracts and licenses, following the law in practice, and making publicly available information about such awards.

Guinea: The budget is not broadly available and, with the exception of revenues from the extractive industry, the budget is not substantially complete. There is no supreme audit institution. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. The seating of the first-ever National Assembly, which began initial oversight of the budget, may provide a basis for future progress in fiscal transparency. Guinea's fiscal transparency would be improved by making its budget publicly available; providing more detail on revenues and expenditures, including revenues from state-owned enterprises; and establishing a supreme audit institution to audit the budget.

Guinea-Bissau: The budget is ostensibly publicly available, but can be difficult to obtain in practice. The budget breaks down expenditures by ministry and revenues by type and source, but does not include revenues from state-owned enterprises. The supreme audit institution does not audit the budget. The process by which the government awards natural resource contracts or licenses is specified in law, but not always followed in practice, and basic information on awarded contracts is not made publicly available. Guinea-Bissau's fiscal transparency would be improved by including all sources of expenditures and revenues in the budget, including state-owned enterprises; having the supreme audit institution audit the budget, and make publicly available its findings within a reasonable period of time; and increasing transparency in natural resource extraction contract and licensing.

Haiti: The budget is publicly available. Natural resource revenues are included in the budget, but are not identified by origin, source, or type. Allocations to and earnings from state-owned enterprises are not clearly identified in the budget. Significant state-owned enterprises do not have audited accounts that are either provided to an oversight body or made publicly available. The supreme audit institution submits annual budget audits to the parliament, but it does not regularly make these budget audits publicly available. The process by which the government awards natural resource contracts or licenses is specified in law, but basic information on natural resources contracts, once awarded, is not publicly available. Haiti's fiscal transparency would be improved by clearly identifying natural resource revenues and allocations to and earnings from state-owned enterprise in the budget, making supreme audit institution annual audits publicly available, regularly auditing state-owned enterprise accounts, and making publicly available basic information on natural resource contracts and licenses.

Iraq: The government did not pass a national budget and information on off-budget expenditures was not publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation; basic information on awards is publicly available with the exception of contracts between the Kurdistan regional government and international companies. Iraq's fiscal transparency would be improved by publishing timely, accurate budgets and making publicly available budget proposals, year-end reports, supreme audit institution audit reports and basic information on all natural resource extraction awards.

Kazakhstan: The budget is publicly available and includes detail on expenditures and revenues, including transfers to the National Oil Fund. Kazakhstan made significant progress by including allocations to and earnings from state-owned enterprises in the budget. The supreme audit institution reviews the budget, but does not make its full report publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law and basic information on the awards is publicly available.

Kazakhstan's fiscal transparency would be improved by having the supreme audit institution conduct a verification of the government's annual financial statements and make its report publicly available within a reasonable period of time.

Laos: Publicly available budget documents do not provide substantial detail of the government's revenues and expenditures. Areas lacking detail include allocations to and earnings from state-owned enterprises; revenues from natural resources; military, intelligence, and executive office budgets; and any unauthorized provincial expenditures. The government does not make public its proposed budget, enacted budget, and year-end reports within a reasonable period of time. The supreme audit institution does not audit annual budget execution nor are its reports publicly available. The process by which the government awards natural resource contracts or licenses is specified in law or regulation; the government did not make any awards during the review period. Laos' fiscal transparency would be improved by detailing revenues and expenditures, and making budget documents and supreme audit institution audits publicly available within a reasonable period of time.

Lebanon: The government does not make its budget publicly available within a reasonable period of time. Budget documents do not provide a substantially complete view of expenditures and revenues. Details regarding military and intelligence expenditures are limited and these accounts are not subject to civilian oversight. The government also maintains off-budget accounts not subject to scrutiny. The supreme audit institution does not produce an audit of the government's annual financial statements. The process by which the national government expects to award natural resource contracts or licenses is specified in regulations awaiting approval by the cabinet. Lebanon's fiscal transparency would be improved by regularly publishing its enacted budget and year-end reports; including sufficient detail on expenditures and revenues by ministry and agency; eliminating off-budget accounts; and producing and publishing a supreme audit institution audit.

Liberia: Budget documents are publicly available; however, during the review period, there were significant deficiencies in ensuring all expenditures or contracts were on budget. The supreme audit institution audits the government's annual financial statements, but its reports are not made publicly available within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is outlined in law and basic information on the awards is publicly available. During the review period, the government made significant progress by conducting a procurement review with relevant ministries and beginning to implement reforms concerning contracting and budgeting procedures. Liberia's fiscal transparency would be improved by ensuring the budget is substantially complete, eliminating extra-budgetary expenditures, and making supreme audit institution audit reports publicly available within a reasonable period of time.

Libya: During a period of significant internal political conflict, the government did not implement its budget processes. The budget and information on debt obligations and its sovereign wealth fund, the Libyan Investment Authority, are not publicly available. Revenues from state-owned enterprises are not included in the budget. Significant state-owned enterprises have audited accounts, but audit reports are not publicly available and it is unclear if audits were conducted. The supreme audit institution is required by law to audit the budget, but its reports are not consistently made publicly available and it is unclear if audits were conducted. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation, but basic information on the awards is not publicly available. Libya's fiscal transparency would be improved by making publicly available its budget, information on its sovereign wealth fund, state-owned enterprise audit reports, budget execution reports, government financial audit reports, and basic information on natural resource extraction awards; subjecting military and intelligence budgets to civilian oversight; and ensuring the supreme audit institution audits are carried out.

Madagascar: Budget documents are publicly available, but contain gaps, including some natural resource revenues and transfers to and from state-owned enterprises. The government did not publish year-end reports within a reasonable period of time. The government indicates the annual executed budget is audited, but audit reports are not publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law. However, the government is revising the laws that govern the awards of petroleum and mining licenses and there is currently a freeze on new mining licenses. The government makes the basic terms of awards publicly available. Madagascar's fiscal transparency would be improved by increasing budget completeness and reliability; including allocations to and revenues from state-owned enterprises and revenues from natural resources in the budget; ensuring an independent supreme audit agency carries out audits of the government's annual financial statements and makes its reports publicly available within a reasonable period of time. Fiscal transparency would be further improved by completing a review of the laws specifying the process by which the government awards natural resource contracts or licenses.

Malawi: Budget documents are publicly available and substantially complete. The government does not provide financial statements to the supreme audit institution within a reasonable period of time and, as a result, the supreme audit institution's audit of the government's annual financial accounts is delayed. While the process by which the national government awards natural resource contracts is specified in law, the process actually used to award contracts does not always appear to be consistent with law or regulation nor is basic information about such awards made publicly available. Malawi's fiscal transparency would be improved by providing government year-end financial statements to the supreme audit institution within a reasonable period of time; making supreme audit institution reports publicly available within a reasonable period of time; adhering to the process for awarding natural resource extraction contracts and licenses as set out in applicable laws, and by making public basic information on natural resource extraction awards.

Maldives: While the budget is publicly available and breaks down expenditures by ministry or government agency and revenues by source and type, only limited data on debt obligations is available. Information in the budget documents is not always reliable. The supreme audit institution does not conduct and make public an audit of the government's annual financial statements. Maldives' fiscal transparency would be improved by making publicly available substantially complete and reliable budget documents, including debt obligations. Fiscal transparency would also be improved by having the supreme audit institution conduct and make publicly available in a timely manner audits of the government's annual financial

statements. Maldives does not have a natural resource extraction sector.

Mali: The budget is publicly available and contains information on debt obligations. The budget includes, but does not break down, natural resource revenues and allocations to and earnings from state-owned enterprises. The government also had off-budget accounts not subject to audit or oversight. The supreme audit institution audits the annual executed budget, but public release of its most recent report has been delayed. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Mali's fiscal transparency would be improved by including more detail on revenues and expenditures in budget documents, ensuring the timely public release of supreme audit institution reports, and subjecting all off-budget accounts to audit and oversight.

Mauritania: The budget is publicly available and substantially complete, including natural resource revenues and allocations to and earnings from state-owned enterprises. The supreme audit institution audits the financial statements of significant state-owned enterprises and the government's entire executed budget annually; its reports are made publicly available within a reasonable period of time. The process by which the government awards natural resource contracts or licenses is specified in law or regulations, but there are reports of inconsistent application of applicable regulations. Once awarded, basic information on such contracts or licenses is publicly available. Mauritania's fiscal transparency would be improved by making the process used to award natural resource extraction contracts and licenses consistent with the procedural requirements set by law or regulation.

Mozambique: While budget documents are publicly available, the government does not publish sufficient data about debt obligations and enterprises partially or wholly owned by the government. The government maintains an off-budget account for revenues obtained from large capital gain taxes, and this account is not subject to the same auditing and oversight as the rest of the budget. Additionally, the supreme audit institution does not audit the annual executed budget. The process for awarding natural resource extraction licenses and contracts is outlined in law and basic information on the awards is publicly available. Mozambique's fiscal transparency would be improved by reporting on debt obligations and enterprises which have government ownership, subjecting off-budget accounts to auditing and oversight, and publicly issuing a supreme audit institution audit of the government's annual financial statements.

Nicaragua: While the budget is publicly available and information on budgeted expenditures and revenues is considered credible, budget documents do not provide a substantially complete picture of revenues and expenditures. The government does not publicly account for the expenditure of significant off-budget assistance from Venezuela and this assistance is not subject to audit or legislative oversight. Allocations to and earnings from state-owned enterprises are included in the budget, but most state-owned enterprises are not audited. The supreme audit institution also does not audit the government's full financial statements. The process for allocating licenses and contracts for natural resource extraction is outlined in law and basic information on awards is publicly available. Nicaragua's fiscal transparency would be improved by including all off-budget revenue and expenditure in the budget, auditing state-owned enterprises, and conducting a full audit of the government's annual financial statements and making audit reports publicly available within a reasonable period of time.

Niger: Budget documents are publicly available, but do not detail all revenues and expenditures, such as allocations to and earnings from state-owned enterprises, revenues from natural resources, or debt associated with natural resources. While the process for awarding natural resource contracts or licenses is specified in law, in practice, the process used to award contracts and licenses is not always consistent with those procedural requirements. Once awarded, basic information on such contracts or licenses is publicly available. Niger made significant progress by publishing the annual budget online for the first time and eliminating delays in releasing budget execution reports. Niger's fiscal transparency would be improved by including all revenues and expenditures in the budget and adhering to the process for awarding natural resource extraction contracts and licenses as set out in applicable laws.

Nigeria: The budget and information on debt obligations are publicly available. However, significant expenditures related to refined fuel subsidies were funded off-budget. The supreme audit institution did not produce a comprehensive audit of the annual executed budget. The government also did not publish comprehensive audited financial statements of systemically important state-owned enterprises, including the Nigerian National Petroleum Corporation. Finally, the procedures surrounding the awarding of oil and gas licenses often are opaque, and basic information on awarded government exploration licenses in the oil sector is not publicly available. Nigeria's fiscal transparency would be improved by bringing all spending on budget, publishing comprehensive audits of systemically important state-owned enterprises, making the process for awarding oil and gas licenses more transparent, and making basic information on natural resource extraction awards publicly available.

Oman: The government makes publicly available its enacted budget and its year-end report, but does not publish a budget proposal. Publicly available budget documents lack sufficient detail and do not include allocations to the royal family. The government also maintains several off-budget accounts not subject to audit or oversight. The supreme audit institution does not audit the government's annual financial statements. The process for awarding natural resource extraction licenses and contracts is outlined in law and basic information on the awards is publicly available. Oman's fiscal transparency would be improved by publishing a proposed budget; adding more detail to the budget, such as detailing allocations to and earnings from state-owned enterprises; including expenditures for the royal family in the budget; subjecting off-budget accounts to audit and oversight and making information on such accounts publicly available; and having the supreme audit institution audit the budget annually and make public audit reports.

Pakistan: While budget documents are publicly available and provide a substantially complete picture of most revenues and expenditures, the budget of the intelligence agencies is not subject to parliamentary or other civilian oversight. The supreme audit institution is constitutionally mandated to audit expenditures, but not revenues, and does not produce audits of the government's annual financial statements. The process for awarding natural resource extraction licenses and contracts is outlined in law and basic information on the awards is publicly available. Pakistan's fiscal transparency would be improved by subjecting the intelligence agencies' budget to parliamentary or other civilian oversight. Pakistan's fiscal transparency would also be improved by expanding

the constitutional mandate of the supreme audit institution to include revenues, and to produce and make publicly available the supreme audit institution's audit of the government's annual financial statements within a reasonable period of time.

Palestinian Authority: While information in the annual and monthly budget data is considered substantially complete, the budget preparation process is often delayed. The supreme audit institution's audits of the government's annual financial statements are not completed or made publicly available within a reasonable period of time. The Palestinian Authority's fiscal transparency would be improved by providing annual fiscal data to the supreme audit institution within a reasonable period of time and increasing its independence.

Sao Tome and Principe: The enacted budget, quarterly budget execution reports, and information on debt obligations are publicly available. However, the government does not make publicly available the proposed budget or an annual year-end budget report. The information in the budget is considered generally credible and the supreme audit institution audits the annual executed budget, but its reports are not published within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Sao Tome and Principe's fiscal transparency would be improved by making the proposed budget, year-end budget report, and supreme audit institution audits publicly available within a reasonable period of time.

Saudi Arabia: The government does not make a detailed budget publicly available. The limited data available in its annual budget statement do not break down expenditures by ministry or agency. Available budget documents do not include allocations to the Council of Ministers or to the royal family. In addition, there are often significant departures from planned budget receipts and expenditures that are not disclosed until the year-end statement. Saudi Arabia's supreme audit institution reports are not publicly available. Rules and regulations for up-stream oil are not publicly available. However, once awarded, basic information on such contracts or licenses is publicly available. Saudi Arabia's fiscal transparency would be improved by making publicly available detailed budgets that include all expenditures, supreme audit institution audit reports, and rules and regulations for upstream oil extraction contracting and licensing.

Seychelles: The government's budget summary in the form of a budget speech is publicly available, but the enacted and executed budgets are not. Some information on debt obligations is publicly available. Significant state-owned enterprises have audited accounts provided to an oversight body and are publicly available. Seychelles' supreme audit institution audits the government's annual financial statements and its report is made publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is publicly available. Seychelles' fiscal transparency would be improved by providing more complete and detailed information on expenditures and debt obligations and making the proposed budget, enacted budget, and year-end report publicly available within a reasonable period of time.

Somalia: The budget and full information on debt obligations are not publicly available. The government published a mid-year budget execution report. The government does not produce revised budget estimates. The new supreme audit institution conducted an audit for 2012, which was not made public. The government does not follow consistent procedures in awarding natural resource extraction contracts and licenses. Somalia's fiscal transparency would be improved by resuming publication of budget documents, improving budget reliability, and producing and making publicly available audit reports. Fiscal transparency would also be improved by making natural resource extraction awards consistent with law or regulation, and making basic information on such awards publicly available.

South Sudan: While budget documents are publicly available and detailed, they do not include all natural resource revenues or security expenditures and the government reportedly maintains off-budget accounts not subject to audit or oversight. Budget execution also deviated significantly from plan and the government did not issue a revised budget. The supreme audit institution audits the budget annually, but its reports are not made publicly available within a reasonable period of time. The process for awarding natural resource extraction licenses and contracts is not outlined in law or regulation. South Sudan's fiscal transparency would be improved by including all revenues and expenditures in the budget; subjecting any off-budget accounts to audit and oversight; issuing revised budget estimates when execution deviates significantly from plan; making supreme audit institution audit reports publicly available in a reasonable timeframe; and establishing laws or regulations governing the award of natural resource extraction contracts and licenses.

Sudan: While the budget is publicly available, there are reports the budget significantly underreports expenditures and revenues, including the military and intelligence budgets. Also, several state-owned enterprises do not have audited financial statements and are not subject to oversight. There is no supreme audit institution. The process by which the government awards natural resource contracts and licenses is specified in law. However, the process actually used to award contracts is not always consistent with the procedural requirements set by law or regulation nor is basic information on awards publicly available. Sudan's fiscal transparency would be improved by including all expenditures and revenues in its budget, eliminating off-budget accounts or subjecting them to full audit and oversight, auditing all significant state-owned enterprises, developing a supreme audit institution that audits the budget annually and makes public its reports, adhering to the process for awarding natural resource extraction contracts and licenses as set out in applicable laws, and making publicly available basic information on natural resource extraction awards.

Suriname: The budget is publicly available and substantially complete with the exception of state-owned enterprises. Not all allocations to and earnings from state-owned enterprises are included in the budget, nor are all state-owned enterprise financial results audited, publicly available, or provided to an oversight body. Interim reports on budget execution and revised budget projections are not publicly available. The budget is considered generally credible, but the supreme audit institution has not audited government financial statements in recent years. While concession practices for petroleum production are outlined in law, the government does not have an established system specified in law or regulation for awarding mining contracts or licenses. The government does not regularly make basic information on mining awards publicly available. Suriname's fiscal transparency would be improved by detailing allocations to and earnings from state-owned enterprises in the budget, completing audits of the

government's annual financial statements and publishing these audits within a reasonable period of time, improving the public availability of budget information, establishing and following a system for granting mining contracts, and making publicly available basic information on all awarded natural resource licenses and contracts.

Swaziland: The budget and related documents are publicly available and provide a general picture of government revenues and expenditures. However, revenues and expenditures related to natural resources are not included in the budget. Expenditures to support the royal family, military, police, and correctional services are included in the budget, but are not subject to the same oversight as the rest of the budget. The supreme audit institution audits yearly government financial accounts and produces publicly available reports. While the process for awarding natural resource extraction licenses and contracts is outlined in law, there is inconsistent application of applicable regulations and basic information on such awards is not publicly available. Fiscal transparency in Swaziland would be improved by including all expenditures and revenues in the budget; subjecting the entire budget to audit and oversight; consistently applying legal procedures in the awarding of natural resource extraction contracts and licenses; and making basic information on natural resource awards publicly available.

Tajikistan: Publicly available budget documents do not provide a full picture of the government's expenditures and revenues. Financial allocations to and revenues from state-owned enterprises are not included in the budget. The supreme audit institution does not make publicly available its audit of the government's annual financial statements. The process by which the national government awards natural resource contracts or licenses is specified in law, regulation, or other public document, but the process actually used to award contracts is not always consistent with the procedural requirements set by law or regulation. Once a contract or license is awarded, the basic terms of the contracts are not publicly available. Tajikistan's fiscal transparency would be improved by detailing expenditures by ministry or government agency, revenues by source and type, and producing yearly and publicly available audits of the budget by the supreme audit institution. Fiscal transparency would further be improved by adhering to the process for awarding natural resource extraction contracts and licenses, as set out in applicable laws or regulations, and making publicly available basic information on such awards.

Tanzania: While an abridged version of the budget is available online, the complete budget is only available in the Parliamentary Library in Dodoma, which is not easily accessible by most Tanzanians. The abridged budget does not clearly break down expenditures by ministry or government agency or revenues by source and type. The budget does not clearly identify allocations to and earnings from state-owned enterprises. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation and basic information on the awards is made public. Tanzania made significant progress by publishing online basic information on mining awards. Tanzania's fiscal transparency would be improved by making budget documents accessible to the public; providing more detail on revenues and expenditures in the budget including allocations to and earnings from state-owned enterprises; and increasing transparency in the hydrocarbon extraction award process.

Turkmenistan: The government makes only aggregate information on expenditures and revenues publicly available. Allocations to and revenues from state-owned enterprises are not disclosed, and the supreme audit institution does not make its audits publicly available. The process by which the national government awards natural resource concessions is specified in law or regulation and basic information on the awards is publicly available. Turkmenistan's fiscal transparency would be improved by making publicly available a budget that breaks down expenditures by ministry and revenues by source and type with a significant level of detail, and includes allocations to and revenues from state-owned enterprises. Turkmenistan's fiscal transparency would be further improved by producing and publishing audits of the government's financial statements by the supreme audit institution, and disclosing proceeds from the sale of oil and natural gas, which constitute the majority of the government's revenues.

Uganda: While the budget is publicly available, including online, it does not break down expenditures beyond sector line items. There is no public information on reported off-budget accounts. The supreme audit institution reviews the annual executed budget and makes its reports publicly available. The process for awarding natural resource extraction licenses and contracts is outlined in law or regulation. Once a contract or license is awarded, the government announces the basic terms of the contracts at press conferences, but does not otherwise make information publicly available. Uganda's fiscal transparency would be improved by including more detail in the budget, making information on off-budget accounts available to the public, subjecting these accounts to audit and oversight, limiting the classification or similar restrictions on the availability of the budget, subjecting classified budgets to audit and oversight, and making basic information on natural resource extraction awards publicly available.

Ukraine: The budget and information on debt obligations is publicly available and generally complete. However, four large social insurance funds are not included in the budget; revenue from state-owned natural resource producers is underreported; and increases in allocations to state-owned enterprises such as Naftogaz are common and substantial, affecting the reliability of the adopted budget. Naftogaz and several other significant state-owned enterprises, including UkrEximBank and Oschadbank, have publicly available audited financial statements but this is not the case for all state-owned enterprises. The supreme audit institution audits government expenditures annually but not revenues. The process for awarding natural resource extraction licenses and contracts is outlined in law. The government made significant progress by making public the criteria for awarding natural resource tenders and basic information on such awards. Ukraine's fiscal transparency would be improved by including all expenditures and revenues in the budget, increasing the reliability of budget data, making publicly available more state-owned enterprise audit reports, and expanding supreme audit institution audits to cover revenues.

Uzbekistan: Only a general overview of the budget is publicly available, and a supreme audit institution does not exist. The process by which the government awards natural resource contracts or licenses is not specified in law or regulation and basic information about contracts is not publicly available. Uzbekistan's fiscal transparency would be improved by including in the budget a breakdown of expenditures by ministry or government agency and revenues by source and type; information on debt obligations; and financial allocations to and earnings from state-owned enterprises. Uzbekistan's fiscal transparency would be further improved by establishing an independent supreme audit institution

to produce and make publicly available audits of the government's financial statements; and establishing laws or regulations governing the award of natural resource extraction contracts and licenses, following the law in practice, and making publicly available information about such awards and contracts.

Yemen: During a period of significant internal political conflict, the government did not fully implement its budget processes. The budget was publicly available, including online, and contained sufficient detail. The supreme audit institution conducted an audit of the government's annual financial statements but its report was not publicly available. The process by which the government awards natural resource contracts or licenses is specified in law, but there are reports of inconsistent application of applicable regulations; basic information on such awards is publicly available. Yemen's fiscal transparency would be improved making publicly available supreme audit institution audits and making the process used to award natural resource extraction contracts and licenses consistent with the procedural requirements set by law or regulation.

Zimbabwe: The budget is publicly available but does not clearly detail natural resource revenues or the large allocation to the office of the president and cabinet. The budget does not include earnings from state-owned enterprises. The supreme audit institution audits the budget but its reports are not publicly available within a reasonable period of time. The process by which the government awards natural resource contracts or licenses is not specified in law or regulation nor is basic information about mining concessions publicly available. Zimbabwe's fiscal transparency would be improved by detailing revenues and expenditures including allocations to the office of the president and cabinet, and revenues from state-owned enterprises and natural resources; and making supreme audit institution reports publicly available within a reasonable period of time. Zimbabwe's fiscal transparency would also be improved by establishing laws and regulations governing natural resource extraction contracts and licensing, following the law in practice, and making basic information about such awards and contracts publicly available.

Dated: June 17, 2015.

Heather Higginbottom,

Deputy Secretary for Management and Resources, Department of State.

[FR Doc. 2015–15677 Filed 6–24–15; 8:45 am]

BILLING CODE 4710–07–P

SUSQUEHANNA RIVER BASIN COMMISSION

Projects Approved for Consumptive Uses of Water

AGENCY: Susquehanna River Basin Commission.

ACTION: Notice.

SUMMARY: This notice lists the projects approved by rule by the Susquehanna River Basin Commission during the period set forth in **DATES**.

DATES: May 1–31, 2015.

ADDRESSES: Susquehanna River Basin Commission, 4423 North Front Street, Harrisburg, PA 17110–1788.

FOR FURTHER INFORMATION CONTACT: Jason E. Oyler, Regulatory Counsel, telephone: (717) 238–0423, ext. 1312; fax: (717) 238–2436; email: *joyler@srbc.net.* Regular mail inquiries may be sent to the above address.

SUPPLEMENTARY INFORMATION: This notice lists the projects, described below, receiving approval for the consumptive use of water pursuant to the Commission's approval by rule process set forth in 18 CFR 806.22(f) for the time period specified above:

Approvals By Rule Issued Under 18 CFR 806.22(f)

1. Inflection Energy LLC, Pad ID: Strouse Well Pad, ABR–201505001, Hepburn Township, Lycoming County, Pa.; Consumptive Use of Up to 4.000 mgd; Approval Date: May 1, 2015.
2. Chesapeake Appalachia, LLC, Pad ID: Bennett NMPY–38, ABR–201009069.R1, Tuscarora Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 4, 2015.
3. Chesapeake Appalachia, LLC, Pad ID: Governale, ABR–201009082.R1, Wysox Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 4, 2015.
4. EXCO Resources (PA), LLC, Pad ID: Sterling Run Club #4, ABR–20090427.R1, Burnside Township, Centre County, Pa.; Consumptive Use of Up to 1.000 mgd; Approval Date: May 4, 2015.
5. EXCO Resources (PA), LLC, Pad ID: Sterling Run Club #5, ABR–20090428.R1, Burnside Township, Centre County, Pa.; Consumptive Use of Up to 1.000 mgd; Approval Date: May 4, 2015.
6. SWEPI LP, Pad ID: Halteman 611, ABR–20100406.R1, Delmar Township, Tioga County, Pa.; Consumptive Use of Up to 4.000 mgd; Approval Date: May 4, 2015.
7. SWEPI LP, Pad ID: Wood 512, ABR–20100415.R1, Rutland Township, Tioga County, Pa.; Consumptive Use of Up to 1.000 mgd; Approval Date: May 4, 2015.
8. SWEPI LP, Pad ID: Lange 447, ABR–20100428.R1, Delmar Township, Tioga County, Pa.; Consumptive Use of Up to 1.000 mgd; Approval Date: May 4, 2015.
9. SWEPI LP, Pad ID: Clark 486, ABR–20100429.R1, Sullivan Township, Tioga County, Pa.; Consumptive Use of Up to 4.000 mgd; Approval Date: May 4, 2015.
10. Chesapeake Appalachia, LLC, Pad ID: Alberta, ABR–201009007.R1, Albany Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.
11. Chesapeake Appalachia, LLC, Pad ID: Simpson, ABR–201007030.R1, West Burlington Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.
12. Chesapeake Appalachia, LLC, Pad ID: Keeler Hollow, ABR–201009041.R1, Smithfield Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.
13. Chesapeake Appalachia, LLC, Pad ID: Driscoll, ABR–201009061.R1, Overton Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.
14. Chesapeake Appalachia, LLC, Pad ID: Delhagen, ABR–201009066.R1, Rush Township, Susquehanna County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.
15. Chesapeake Appalachia, LLC, Pad ID: Rain, ABR–201009077.R1, Elkland Township, Sullivan County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.
16. Chesapeake Appalachia, LLC, Pad ID: Connell, ABR–201009084.R1, Cherry Township, Sullivan County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.
17. Chesapeake Appalachia, LLC, Pad ID: Hope, ABR–201009102.R1, Meshoppen Township, Wyoming

County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 5, 2015.

18. SWEPI, LP, Pad ID: Davis 841, ABR–201505002, Chatham Township, Tioga County, Pa.; Consumptive Use of Up to 4.000 mgd; Approval Date: May 8, 2015.
19. Anadarko E&P Onshore LLC, Pad ID: Larry's Creek F&G Pad D, ABR–20100684.R1, Cummings Township, Lycoming County, Pa.; Consumptive Use of Up to 3.000 mgd; Approval Date: May 8, 2015.
20. Chesapeake Appalachia, LLC, Pad ID: Stoudt, ABR–201009011.R1, Overton Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 8, 2015.
21. Chesapeake Appalachia, LLC, Pad ID: Matt, ABR–201009073.R1, Elkland Township, Sullivan County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 8, 2015.
22. EOG Resources, Inc., Pad ID: HOPPAUGH 2H, ABR–20091120.R1, Springfield Township, Bradford County, Pa.; Consumptive Use of Up to 1.999 mgd; Approval Date: May 8, 2015.
23. Chesapeake Appalachia, LLC, Pad ID: Vera, ABR–201009001.R1, Fox Township, Sullivan County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 11, 2015.
24. Chesapeake Appalachia, LLC, Pad ID: Boyanowski, ABR–201009076.R1, Meshoppen and Braintrim Townships, Wyoming County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 11, 2015.
25. Chesapeake Appalachia, LLC, Pad ID: Hopson, ABR–201010004.R1, Asylum Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 13, 2015.
26. EQT Production Company, Pad ID: Hurd, ABR–20090802.R1, Ferguson Township, Clearfield County, Pa.; Consumptive Use of Up to 3.000 mgd; Approval Date: May 13, 2015.
27. EQT Production Company, Pad ID: Whippoorwill, ABR–201102024.R1, Shippen Township, Cameron County, Pa.; Consumptive Use of Up to 3.000 mgd; Approval Date: May 13, 2015.
28. XTO Energy Incorporated, Pad ID: Tome 8522H, ABR–20100556.R1, Moreland Township, Lycoming County, Pa.; Consumptive Use of Up to 4.000 mgd; Approval Date: May 13, 2015.
29. XTO Energy Incorporated, Pad ID: Brown 8519H, ABR–20100604.R1, Moreland Township, Lycoming County, Pa.; Consumptive Use of Up to 4.000 mgd; Approval Date: May 13, 2015.
30. Cabot Oil & Gas Corporation, Pad ID: WarrinerS P1, ABR–201505003, Bridgewater Township, Susquehanna County, Pa.; Consumptive Use of Up to 4.250 mgd; Approval Date: May 15, 2015.
31. Cabot Oil & Gas Corporation, Pad ID: HousenickJ P1, ABR–201505004, Rush Township, Susquehanna County, Pa.; Consumptive Use of Up to 4.250 mgd; Approval Date: May 15, 2015.
32. Chesapeake Appalachia, LLC, Pad ID: SGL 289B, ABR–201009009.R1, West Burlington Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 15, 2015.
33. Chesapeake Appalachia, LLC, Pad ID: Lemoreview Farms, ABR–201010003.R1, Leroy Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 15, 2015.
34. Chesapeake Appalachia, LLC, Pad ID: Craige, ABR–201010009.R1, Rush Township, Susquehanna County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 15, 2015.
35. Chesapeake Appalachia, LLC, Pad ID: Drake, ABR–201010066.R1, Litchfield Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 15, 2015.
36. Chesapeake Appalachia, LLC, Pad ID: Mobear, ABR–201012006.R1, Wilmot Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 15, 2015.
37. EQT Production Company, Pad ID: Doe, ABR–201102023.R1, Shippen Township, Cameron County, Pa.; Consumptive Use of Up to 3.000 mgd; Approval Date: May 15, 2015.
38. Anadarko E&P Onshore LLC, Pad ID: COP Tr 344 Pad A, ABR–20100694.R1, Noyes Township, Clinton County, Pa.; Consumptive Use of Up to 3.000 mgd; Approval Date: May 22, 2015.
39. Chesapeake Appalachia, LLC, Pad ID: Williams, ABR–201009031.R1, Ulster Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 22, 2015.
40. Chesapeake Appalachia, LLC, Pad ID: Landmesser, ABR–201010019.R1, Towanda Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 22, 2015.
41. Chesapeake Appalachia, LLC, Pad ID: Gemm, ABR–201010049.R1, Litchfield Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 22, 2015.
42. SWEPI, LP, Pad ID: Topf 416, ABR–20100443.R1, Delmar Township, Tioga County, Pa.; Consumptive Use of Up to 4.000 mgd; Approval Date: May 22, 2015.
43. Talisman Energy USA, Inc., Pad ID: Frost 2, ABR–201505005, Orange Town, Schuyler County, N.Y.; Consumptive Use of Up to 0.080 mgd; Approval Date: May 22, 2015.
44. Talisman Energy USA, Inc., Pad ID: Calabro T1, ABR–201505006, Orange Town, Schuyler County, N.Y.; Consumptive Use of Up to 0.080 mgd; Approval Date: May 22, 2015.
45. Talisman Energy USA, Inc., Pad ID: Calabro T2, ABR–201505007, Orange Town, Schuyler County, N.Y.; Consumptive Use of Up to 0.080 mgd; Approval Date: May 22, 2015.
46. Talisman Energy USA, Inc., Pad ID: Webster T1, ABR–201505008, Orange Town, Schuyler County, N.Y.; Consumptive Use of Up to 0.080 mgd; Approval Date: May 22, 2015.
47. Talisman Energy USA, Inc., Pad ID: Drumm G2, ABR–201505009, Bradford Town, Steuben County, N.Y.; Consumptive Use of Up to 0.080 mgd; Approval Date: May 22, 2015.
48. Chesapeake Appalachia, LLC, Pad ID: Sidonio, ABR–201010025.R1, Ulster Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 22, 2015.
49. Chesapeake Appalachia, LLC, Pad ID: Folta, ABR–201010044.R1, Tuscarora Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 22, 2015.
50. Chesapeake Appalachia, LLC, Pad ID: Phillips, ABR–201010050.R1, Elkland Township, Sullivan County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 22, 2015.
51. Chesapeake Appalachia, LLC, Pad ID: Shores, ABR–201010064.R1, Sheshequin Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 22, 2015.
52. Chesapeake Appalachia, LLC, Pad ID: Juser, ABR–201010065.R1, Rush Township, Susquehanna County, Pa.; Consumptive Use of Up to

7.500 mgd; Approval Date: May 22, 2015.

53. Chesapeake Appalachia, LLC, Pad ID: Scrivener, ABR–201010005.R1, Rome Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 26, 2015.
54. Chesapeake Appalachia, LLC, Pad ID: Goll, ABR–201010016.R1, Ulster Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 26, 2015.
55. Chesapeake Appalachia, LLC, Pad ID: Grant, ABR–201010051.R1, Smithfield Township, Bradford County, Pa.; Consumptive Use of Up to 7.500 mgd; Approval Date: May 26, 2015.
56. Cabot Oil & Gas Corporation, Pad ID: FraserE P1, ABR–201009052.R1, Forest Lake Township, Susquehanna County, Pa.; Consumptive Use of Up to 3.575 mgd; Approval Date: May 29, 2015.

Authority: Pub. L. 91–575, 84 Stat. 1509 *et seq.,* 18 CFR parts 806, 807, and 808.

Dated: June 19, 2015.

Stephanie L. Richardson,

Secretary to the Commission.

[FR Doc. 2015–15580 Filed 6–24–15; 8:45 am]

BILLING CODE 7040–01–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[Summary Notice No. FAA–2015–42]

Petition for Exemption; Summary of Petition Received; Mr. Ross Barone

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice.

SUMMARY: This notice contains a summary of a petition seeking relief from specified requirements of Title 14 of the Code of Federal Regulations. The purpose of this notice is to improve the public's awareness of, and participation in, the FAA's exemption process. Neither publication of this notice nor the inclusion or omission of information in the summary is intended to affect the legal status of the petition or its final disposition.

DATES: Comments on this petition must identify the petition docket number and must be received on or before July 15, 2015.

ADDRESSES: Send comments identified by docket number FAA–2015–1485 using any of the following methods:

• Federal eRulemaking Portal: Go to *http://www.regulations.gov* and follow the online instructions for sending your comments electronically.

• Mail: Send comments to Docket Operations, M–30; U.S. Department of Transportation (DOT), 1200 New Jersey Avenue SE., Room W12–140, West Building Ground Floor, Washington, DC 20590–0001.

• Hand Delivery or Courier: Take comments to Docket Operations in Room W12–140 of the West Building Ground Floor at 1200 New Jersey Avenue SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

• Fax: Fax comments to Docket Operations at 202–493–2251.

Privacy: In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments, without edit, including any personal information the commenter provides, to *http://www.regulations.gov,* as described in the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at *http://www.dot.gov/privacy.*

Docket: Background documents or comments received may be read at *http://www.regulations.gov* at any time. Follow the online instructions for accessing the docket or go to the Docket Operations in Room W12–140 of the West Building Ground Floor at 1200 New Jersey Avenue SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Alphonso Pendergrass (202) 267–4713, Office of Rulemaking, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591.

This notice is published pursuant to 14 CFR 11.85.

Issued in Washington, DC, on June 12, 2015.

Brenda D. Courtney,

Acting Director, Office of Rulemaking.

Petition for Exemption

Docket No.: FAA–2015–1485.

Petitioner: Ross Barone.

Section(s) of 14 CFR Affected: §§ 61.155(c)(14) and 61.156.

Description of Relief Sought: Mr. Barone is requesting exemption from the Airline Transport Pilot (ATP) and Certification Training Requirements (CTP) requirements of § 61.156, based on his training and experience as a naval aviator for the United States Navy.

[FR Doc. 2015–15549 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

Notice of Final Federal Agency Actions on Proposed Highway in California

AGENCY: Federal Highway Administration (FHWA), DOT.

ACTION: Notice of Limitation on Claims for Judicial Review of Actions by the California Department of Transportation (Caltrans), pursuant to 23 U.S.C. 327.

SUMMARY: The FHWA, on behalf of Caltrans, is issuing this notice to announce actions taken by Caltrans, that are final within the meaning of 23 U.S.C. 139(*l*)(1). The actions relate to a proposed highway project, U.S. 101 in the City of Willits in the County of Mendocino, State of California. Those actions grant licenses, permits, and approvals for the project.

DATES: By this notice, the FHWA, on behalf of Caltrans, is advising the public of final agency actions subject to 23 U.S.C. 139(*l*)(1). A claim seeking judicial review of the Federal agency actions on the highway project will be barred unless the claim is filed on or before November 23, 2015. If the Federal law that authorizes judicial review of a claim provides a time period of less than 150 days for filing such claim, then that shorter time period still applies.

FOR FURTHER INFORMATION CONTACT: For *Caltrans:* Mike Bartlett, Senior Environmental Planner, Caltrans, 703 B Street, Marysville, CA 95901, 530–635–3430, *mike_bartlett@dot.ca.gov.*

SUPPLEMENTARY INFORMATION: Effective July 1, 2007, the Federal Highway Administration (FHWA) assigned, and the California Department of Transportation (Caltrans) assumed environmental responsibilities for this project pursuant to 23 U.S.C. 327. Notice is hereby given that the Caltrans has taken final agency actions subject to 23 U.S.C. 139(*l*)(1) by issuing licenses, permits, and approvals for the following highway project in the State of California: The proposed project will re-align Sherwood Road to intersect U.S. 101 perpendicularly, add 4-foot-wide shoulders, include a retaining wall along the west side of the new road, reduce the grade on Sherwood Road to 10%, increase the length of the left and right turn pockets on Sherwood Road from about 15 feet to 200 feet, and improve the signalized intersection in compliance with the Americans with Disabilities Act (ADA). The actions by the Federal agencies, and the laws under which such actions were taken, are described in the Categorical Exclusion (CE) for the project, approved

on June 1, 2015 and in other documents in the FHWA project records. The CE and other project records are available by contacting Caltrans at the addresses provided above. This notice applies to all Federal agency decisions as of the issuance date of this notice and all laws under which such actions were taken.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

Authority: 23 U.S.C. 139(*l*)(1).

Issued on: June 18, 2015.

Gary Sweeten,

Team Leader North, Project Delivery, Federal Highway Administration, Sacramento, California.

[FR Doc. 2015–15613 Filed 6–24–15; 8:45 am]

BILLING CODE 4910–22–P

UNITED STATES SENTENCING COMMISSION

Proposed Priorities for Amendment Cycle

AGENCY: United States Sentencing Commission.

ACTION: Notice; Request for public comment.

SUMMARY: As part of its statutory authority and responsibility to analyze sentencing issues, including operation of the federal sentencing guidelines, and in accordance with Rule 5.2 of its Rules of Practice and Procedure, the United States Sentencing Commission is seeking comment on possible priority policy issues for the amendment cycle ending May 1, 2016.

DATES: Public comment should be received on or before July 27, 2015.

ADDRESSES: Comments should be sent to the Commission by electronic mail or regular mail. The email address is *pubaffairs@ussc.gov.* The regular mail address is United States Sentencing Commission, One Columbus Circle NE., Suite 2–500, South Lobby, Washington, DC 20002–8002, Attention: Public Affairs—Priorities Comment.

FOR FURTHER INFORMATION CONTACT: Jeanne Doherty, Public Affairs Officer, 202–502–4502, *jdoherty@ussc.gov.*

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal sentencing courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).

Pursuant to 28 U.S.C. 994(g), the Commission intends to consider the issue of reducing costs of incarceration and overcapacity of prisons, to the extent it is relevant to any identified priority.

The Commission provides this notice to identify tentative priorities for the amendment cycle ending May 1, 2016. The Commission recognizes, however, that other factors, such as the enactment of any legislation requiring Commission action, may affect the Commission's ability to complete work on any or all of its identified priorities by the statutory deadline of May 1, 2016. Accordingly, it may be necessary to continue work on any or all of these issues beyond the amendment cycle ending on May 1, 2016.

As so prefaced, the Commission has identified the following tentative priorities:

(1) Continuation of its work with Congress and other interested parties on statutory mandatory minimum penalties to implement the recommendations set forth in the Commission's 2011 report to Congress, titled *Mandatory Minimum Penalties in the Federal Criminal Justice System,* including its recommendations regarding the severity and scope of mandatory minimum penalties, consideration of expanding the ''safety valve'' at 18 U.S.C. 3553(f), and elimination of the mandatory ''stacking'' of penalties under 18 U.S.C. 924(c), and to develop appropriate guideline amendments in response to any related legislation.

(2) Continuation of its multi-year examination of the overall structure of the guidelines post-*Booker,* possibly including recommendations to Congress on any statutory changes and development of any guideline amendments that may be appropriate. As part of this examination, the Commission intends to study possible approaches to (A) simplify the operation of the guidelines, promote proportionality, and reduce sentencing disparities, (B) appropriately account for the defendant's role, culpability, and relevant conduct, and (C) encourage the use of alternatives to incarceration.

(3) Continuation of its multi-year study of statutory and guideline definitions relating to the nature of a defendant's prior conviction (*e.g.,* ''crime of violence,'' ''aggravated felony,'' ''violent felony,'' ''drug trafficking offense,'' and ''felony drug offense'') and the impact of such definitions on the relevant statutory and guideline provisions (*e.g.,* career offender, illegal reentry, and armed career criminal), possibly including recommendations to Congress on any statutory changes that may be appropriate and development of guideline amendments that may be appropriate.

(4) Implementation of the directive to the Commission in section 10 of the Fair Sentencing Act of 2010, Public Law 111–220 (enacted August 3, 2010) (requiring the Commission, not later than 5 years after enactment, to ''study and submit to Congress a report regarding the impact of the changes in Federal sentencing law under this Act and the amendments made by this Act'').

(5) Continuation of its study of the guidelines applicable to immigration offenses and related criminal history rules, and consideration of any amendments to such guidelines that may be appropriate in light of the information obtained from such study.

(6) Continuation of its comprehensive, multi-year study of recidivism, including (A) examination of circumstances that correlate with increased or reduced recidivism; (B) possible development of recommendations for using information obtained from such study to reduce costs of incarceration and overcapacity of prisons; and (C) consideration of any amendments to the *Guidelines Manual* that may be appropriate in light of the information obtained from such study.

(7) Continuation of its multi-year review of federal sentencing practices pertaining to imposition and violations of conditions of probation and supervised release, including possible consideration of amending the relevant provisions in Chapters Five and Seven of the *Guidelines Manual.*

(8) Continuation of its work with Congress and other interested parties on child pornography offenses to implement the recommendations set forth in the Commission's December 2012 report to Congress, titled *Federal Child Pornography Offenses.*

(9) Implementation of the USA FREEDOM Act of 2015, Public Law 114–23, and any other crime legislation enacted during the 114th Congress warranting a Commission response.

(10) Study of animal fighting offenses and consideration of any amendments to the *Guidelines Manual* that may be appropriate.

(11) Resolution of circuit conflicts, pursuant to the Commission's continuing authority and responsibility,

under 28 U.S.C. 991(b)(1)(B) and *Braxton* v. *United States,* 500 U.S. 344 (1991), to resolve conflicting interpretations of the guidelines by the federal courts.

(12) Consideration of any miscellaneous guideline application issues coming to the Commission's attention from case law and other sources.

The Commission hereby gives notice that it is seeking comment on these tentative priorities and on any other issues that interested persons believe the Commission should address during the amendment cycle ending May 1, 2016. To the extent practicable, public comment should include the following: (1) A statement of the issue, including, where appropriate, the scope and manner of study, particular problem areas and possible solutions, and any other matters relevant to a proposed priority; (2) citations to applicable sentencing guidelines, statutes, case law, and constitutional provisions; and (3) a direct and concise statement of why the Commission should make the issue a priority.

Authority: 28 U.S.C. 994(a), (o); USSC Rules of Practice and Procedure 5.2.

Patti B. Saris,

Chair.

[FR Doc. 2015–15622 Filed 6–24–15; 8:45 am]

BILLING CODE 2210–40–P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; System of Records

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of amendment to system of records.

SUMMARY: The Privacy Act of 1974 (5 U.S.C. 552(e)(4)) requires that all agencies publish in the **Federal Register** a notice of the existence and character of their systems of records. The Department of Veterans Affairs (VA) is amending the system of records, known as ''Health Care Provider Credentialing and Privileging Records-VA'' (77VA10Q) as set forth in the **Federal Register** 73 FR 16097 dated 3/26/08. VA is amending the system notice by revising the paragraphs on System Number, System Location, Categories of Individuals Covered by the System, and Routine Uses of Records Maintained in the System. VA is republishing the system notice in its entirety at this time.

DATES: Comments on the amendment of this system of records must be received no later than July 27, 2015. If no public comment is received, the new system will become effective July 27, 2015.

ADDRESSES: Written comments concerning the proposed amended system of records may be submitted by: mail or hand-delivery to Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue NW., Room 1068, Washington, DC 20420; fax to (202) 273–9026; or email to *http://www.Regulations.gov.* All comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461–4902 (this is not a toll-free number) for an appointment.

FOR FURTHER INFORMATION CONTACT: Veterans Health Administration (VHA) Privacy Act Officer, Department of Veterans Affairs, 810 Vermont Ave. NW., Washington, DC 20420, (704) 245–2492.

SUPPLEMENTARY INFORMATION: The system number is changed from 77VA10Q to 77VA10A4 to reflect the current Organizational alignment. The System Location section is being amended to include the name change to the office maintaining the electronic records to the VHA Office of Quality, Safety and Value (OQSV).

The Categories of Individuals Covered by the System is being amended to add registered kinesiotherapists.

Routine use 6 is amended to allow the disclosure of information to academic affiliates. Routine use 17 and 18 are being amended to remove the Healthcare Integrity and Protection Data Bank (HIPD). Routine use 24 was added in response to the Veterans Access, Choice, and Accountability Act of 2014 which requires VA to make publicly available on and through VA home pages physician information to include the name of the facility at which each physician underwent residency training in addition to the health care provider's name, gender, name of professional school, State of licensure, and board certification.

The Report of Intent to Amend a System of Records Notice and an advance copy of the system notice have been sent to the appropriate Congressional committees and to the Director of the Office of Management and Budget (OMB) as required by 5 U.S.C. 552a(r) (Privacy Act) and guidelines issued by OMB (65 FR 77677), December 12, 2000.

Signing Authority: The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Robert L. Nabors, II, Chief of Staff, approved this document on May 27, 2015, for publication.

Dated: June 1, 2015.

Kathleen M. Manwell,

VA Privacy Service, Office of Privacy and Records Management, Department of Veterans Affairs.

77VA10A4

SYSTEM NAME:

Health Care Provider Credentialing and Privileging Records—VA.

SYSTEM LOCATION:

Records are maintained at each Department of Veterans Affairs (VA) health care facility. Address locations for VA facilities are listed in VA Appendix 1 biennial publication of VA system of records. In addition, information from these records or copies of records may be maintained at the Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 and/or Veterans Integrated Service Network (VISN) Offices. Records for those health care providers who are contractors in a VA health care facility, or to VA for the delivery of health care to veterans and are credentialed by the contractor in accordance with Veterans Health Administration (VHA) policy, where credentialing information is received by VHA facilities, it will be maintained in accordance with this notice and VHA policy. Electronic copies of records may be maintained by VHA Office of Quality, Safety and Value (OQSV), a component thereof, or a contractor or subcontractor of VHA/OQSVOQP. Back-up copies of the electronic data warehouse are maintained at off-site locations.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

The records include information concerning health care providers currently or formerly employed or otherwise utilized by VHA and individuals who apply to VHA for employment and are considered for employment or appointment as health care providers. These records will include information concerning individuals who through a contractual or other agreement may be, or are, providing health care to VA patients.

This may include, but is not limited to, audiologists, dentists, dietitians, expanded-function dental auxiliaries, licensed practical or vocational nurses, nuclear medicine technologists, nurse

anesthetists, nurse practitioners, registered nurses, occupational therapists, optometrists, clinical pharmacists, licensed physical therapists, registered kinesiotherapists, physician assistants, physicians, podiatrists, psychologists, registered respiratory therapists, certified respiratory therapy technicians, diagnostic and therapeutic radiology technologists, social workers, and speech pathologists.

CATEGORIES OF RECORDS IN THE SYSTEM:

The records in the system consist of information related to:

(1) The credentialing (the review and verification of an individual's qualifications for employment or utilization, which includes licensure, registration or certification, professional education and training, employment history, experience, appraisals of past performance, health status, etc.) of applicants who are considered for employment and/or appointment, for providing health services under a contract or other agreement, and/or for appointment to the professional staff at a VHA health care facility.

(2) The privileging (the process of reviewing and granting or denying a provider's request for clinical privileges to provide medical or other patient care services, within well-defined limits, which are based on an individual's professional license, registration or certification, experience, training, competence, health status, ability, and clinical judgment) health care providers who are permitted by law and by the medical facility to provide patient care independently and individuals whose duties and responsibilities are determined to be beyond the normal scope of activities for their profession;

(3) The periodic reappraisal of health care providers' professional credentials and the reevaluation of the clinical competence of providers who have been granted clinical privileges; and/or

(4) Records generated as part or result of accessing and reporting to the National Practitioner Data Bank (NPDB), the Health Integrity and Protection Data Bank, and the Federation of State Medical Boards (FSMB).

The records may include individually identifiable information (*e.g.,* name, date of birth, gender, Social Security number, national provider number and associated taxonomy codes, and/or other personal identification number), address information (*e.g.,* home and/or mailing address, home telephone number, email address, facsimile number), biometric data, information related to education and training (*e.g.,* name of medical or professional school attended and date of graduation, name of training program, type of training, dates attended, and date of completion). The records may also include information related to: The individual's license, registration or certification by a State licensing board and/or national certifying body (*e.g.,* number, expiration date, name and address of issuing office, status including any actions taken by the issuing office or any disciplinary board to include previous or current restrictions, suspensions, limitations, or revocations); citizenship; honors and awards; type of appointment or utilization; service/product line; professional society membership; professional performance, experience, and judgment (*e.g.,* documents reflecting work experience, appraisals of past and current performance and potential); educational qualifications (*e.g.,* name and address of institution, level achieved, transcript, information related to continuing education); Drug Enforcement Administration and/or State controlled dangerous substance certification (*e.g.,* current status, any revocations, suspensions, limitations, restrictions); information about mental and physical status; evaluation of clinical and/or technical skills; involvement in any administrative, professional or judicial proceedings, whether involving VA or not, in which professional malpractice on the individual's part is or was alleged; any actions, whether involving VA or not, which result in the limitation, reduction, revocation, or acceptance of surrender or restriction of the individual's clinical privileges; and, clinical performance information that is collected and used to support a determination of an individual's request for clinical privileges. Some information that is included in the record may be duplicated in an employee's official personnel folder.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

Title 38 U.S.C. 501(a) and section 7304(a)(2).

PURPOSE(S):

The information may be used for: Verifying the individual's credentials and qualifications for employment or utilization, appointment to the professional staff, and/or clinical privileges; advising prospective health care entity employers, health care professional licensing or monitoring bodies, the NPDB, or similar entities or activities of individuals covered by this system; accreditation of a facility by an entity such as the Joint Commission; audits, reviews and investigations conducted by staff of the health care facility, the Veterans Integrated Service Network (VISN) Directors and Division Offices, VA Central Office, VHA program offices, and the VA Office of Inspector General; law enforcement investigations; quality assurance audits, reviews and investigations; personnel management and evaluations; employee ratings and performance evaluations; and, employee disciplinary or other adverse action, including discharge. The records and information may be used for statistical analysis, to produce various management reports, evaluate services, collection, distribution and utilization of resources, and provide clinical and administrative support to patient medical care.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

1. A record from this system of records may be disclosed to any source from which additional information is requested (to the extent necessary to identify the individual, inform the source of the purpose(s) of the request, and to identify the type of information requested), when necessary to obtain information relevant to a Department decision concerning the hiring or retention of an employee, the issuance or reappraisal of clinical privileges, the issuance of a security clearance, the conducting of a security or suitability investigation of an individual, the letting of a contract, the issuance of a license, grant, or other benefits; or in response to scarce or emergency needs of the Department or other entities when specific skills are required.

2. A record from this system of records may be disclosed to an agency in the executive, legislative, or judicial branch, or the District of Columbia's Government in response to its request, or at the initiation of VA, information in connection with the hiring of an employee, appointment to the professional staff, the issuance of a security clearance, the conducting of a security or suitability investigation of an individual, the letting of a contract, the issuance of a license, grant, or other benefit by the agency, or the lawful statutory or administrative purpose of the agency to the extent that the information is relevant and necessary to the requesting agency's decision; or at the initiative of VA, to the extent the information is relevant and necessary to an investigative purpose of the agency.

3. Disclosure may be made to a Congressional office from the record or an individual in response to an inquiry from the Congressional office made at the request of that individual.

4. Disclosure may be made to NARA (National Archives and Records Administration) in records management inspections conducted under authority of title 44 United States Code.

5. Information from this system of records may be disclosed to a Federal agency or to a State or local government licensing board and/or to the Federation of State Medical Boards or a similar non-government entity which maintains records concerning individuals' employment histories or concerning the issuance, retention or revocation of licenses, certifications, or registration necessary to practice an occupation, profession or specialty, in order for the Department to obtain information relevant to a Department decision concerning the hiring, utilization, appointment, retention or termination of individuals covered by this system or to inform a Federal agency or licensing boards or the appropriate non-government entities about the health care practices of a currently employed, appointed, otherwise utilized, terminated, resigned, or retired health care employee or other individuals covered by this system whose professional health care activity so significantly failed to meet generally accepted standards of clinical practice as to raise reasonable concern for the safety of patients. These records may also be disclosed as part of an ongoing computer-matching program to accomplish these purposes.

6. Information may be disclosed to non-Federal sector (*i.e.,* State, or local governments) agencies, academic affiliates, organizations, boards, bureaus, or commissions (*e.g.,* the Joint Commission). Such disclosures may be made only when: (1) The records are properly constituted in accordance with VA requirements; (2) the records are accurate, relevant, timely, and complete; and (3) the disclosure is in the best interest of the Government (*e.g.,* to obtain accreditation or other approval rating). When cooperation with the non-Federal sector entity, through the exchange of individual records, directly benefits VA's completion of its mission, enhances personnel management functions, or increases the public confidence in VA's or the Federal Government's role in the community, then the Government's best interests are served. Further, only such information that is clearly relevant and necessary for accomplishing the intended uses of the information as certified by the receiving entity is to be furnished.

7. Information may be disclosed to a State or national certifying body which has the authority to make decisions concerning the issuance, retention or revocation of licenses, certifications or registrations required to practice a health care profession, when requested in writing by an investigator or supervisory official of the licensing entity or national certifying body for the purpose of making a decision concerning the issuance, retention or revocation of the license, certification or registration of a named health care professional.

8. VA may disclose information in this system of records to the Department of Justice (DoJ), either on VA's initiative or in response to DoJ's request for the information, after either VA or DoJ determines that such information is relevant to DoJ's representation of the United States or any of its components in legal proceedings before a court or adjudicative body, provided that, in each case, the agency also determines prior to disclosure that disclosure of the records to the Department of Justice is a use of the information contained in the records that is compatible with the purpose for which VA collected the records. VA, on its own initiative, may disclose records in this system of records in legal proceedings before a court or administrative body after determining that the disclosure of the records to the court or administrative body is a use of the information contained in the records that is compatible with the purpose for which VA collected the records.

9. Hiring, appointment, performance, or other personnel credentialing related information may be disclosed to any facility or agent with which there is, or there is proposed to be, an affiliation, sharing agreement, partnership, contract, or similar arrangement, where required for establishing, maintaining, or expanding any such relationship.

10. Information concerning a health care provider's professional qualifications and clinical privileges may be disclosed to a VA patient, or the representative or guardian of a patient who due to physical or mental incapacity lacks sufficient understanding and/or legal capacity to make decisions concerning his/her medical care, who is receiving or contemplating receiving medical or other patient care services from the provider when the information is needed by the patient or the patient's representative or guardian in order to make a decision related to the initiation of treatment, continuation or discontinuation of treatment, or receiving a specific treatment that is proposed or planned by the provider. Disclosure will be limited to information concerning the health care provider's professional qualifications (professional education, training and current licensure/certification status), professional employment history, and current clinical privileges.

11. VA may disclose on its own initiative any information in this system, except the names and home addresses of veterans and their dependents, which is relevant to a suspected or reasonably imminent violation of law, whether civil, criminal or regulatory in nature and whether arising by general or program statute or by regulation, rule or order issued pursuant thereto, to a State, local or foreign agency charged with the responsibility of investigating or prosecuting such violation, or charged with enforcing or implementing the statute, regulation, rule or order. On its own initiative, VA may also disclose the names and addresses of veterans and their dependents to a Federal agency charged with the responsibility of investigating or prosecuting civil, criminal or regulatory violations of law, or charged with enforcing or implementing the statute, regulation, rule or order issued pursuant thereto.

12. To disclose to the Federal Labor Relations Authority (including its General Counsel) information related to the establishment of jurisdiction, the investigation and resolution of allegations of unfair labor practices, or information in connection with the resolution of exceptions to arbitration awards when a question of material fact is raised; to disclose information in matters properly before the Federal Service Impasses Panel, and to investigate representation petitions and conduct or supervise representation elections.

13. To disclose to the VA-appointed representative of an employee all notices, determinations, decision, or other written communications issued to the employee in connection with an examination ordered by VA under fitness-for-duty examination procedures or Agency-filed disability retirement procedures.

14. To disclose information to officials of the Merit Systems Protection Board, when requested in connection with appeals, special studies of the civil service and other merit systems, review of rules and regulations, investigation of alleged or possible prohibited personnel practices, and such other functions, promulgated in 5 U.S.C. 1205 and 1206, or as may be authorized by law.

15. To disclose information to the Equal Employment Opportunity Commission when requested in connection with investigations of alleged or possible discriminatory practices, examination of Federal

affirmative employment programs, or the other functions of the Commission as authorized by law or regulation.

16. To disclose the information listed in 5 U.S.C. 7114(b)(4) to officials of labor organizations recognized under 5 U.S.C., chapter 71 when relevant and necessary to their duties of exclusive representation concerning personnel policies, practices, and matters affecting working conditions.

17. Identifying information in this system, including name, address, Social Security number and other information as is reasonably necessary to identify such individual, may be disclosed to the NPDB at the time of hiring, appointment, utilization, and/or clinical privileging/reprivileging of physicians, dentists and other health care practitioners, and other times as deemed necessary by VA, in order for VA to obtain information relevant to a Department decision concerning the hiring, appointment, utilization, privileging/reprivileging, retention or termination of the individual.

18. Relevant information from this system of records may be disclosed to the NPDB and/or State Licensing Board in the State(s) in which a practitioner is licensed, in which the VA facility is located, and/or in which an act or omission occurred upon which a medical malpractice claim was based when VA reports information concerning: (1) Any payment for the benefit of a physician, dentist, or other licensed health care practitioner which was made as the result of a settlement or judgment of a claim of medical malpractice if an appropriate determination is made in accordance with agency policy that payment was related to substandard care, professional incompetence or professional misconduct on the part of the individual; (2) a final decision which relates to possible incompetence or improper professional conduct that adversely affects the clinical privileges of a physician or dentist for a period longer than 30 days; or, (3) the acceptance of the surrender of clinical privileges or any restriction of such privileges by a physician or dentist either while under investigation by the health care entity relating to possible incompetence or improper professional conduct, or in return for not conducting such an investigation or proceeding. These records may also be disclosed as part of a computer-matching program to accomplish these purposes.

19. In response to a request about a specifically identified individual covered by this system from a prospective Federal or non-Federal health care entity employer, the following information may be disclosed: (a) Relevant information concerning the individual's professional employment history including the clinical privileges held by the individual; (b) relevant information concerning a final decision that results in a voluntary or involuntary limitation, reduction or loss of clinical privileges; and (c) relevant information concerning any payment that is made in settlement (or partial settlement) of, or in satisfaction of a judgment in, a medical malpractice action or claim and, when through a peer review process that is undertaken pursuant to VA policy, negligence, professional incompetence, responsibility for improper care, and/or professional misconduct has been assigned to the individual.

20. Disclosure may be made to any Federal, State, local, tribal or private entity in response to a request concerning a specific provider for the purposes of credentialing providers who provide health care at multiple sites or move between sites. Such disclosures may be made only when: (1) The records are properly constituted in accordance with VA requirements; (2) the records are accurate, relevant, timely, and complete; and (3) disclosure is in the best interests of the Government (*i.e.,* to meet the requirements of contracts, sharing agreements, partnerships, etc.). When exchange of credentialing information through the exchange of individual records, directly benefits VA's completion of its mission, enhances public confidence in VA's or Federal Government's role in the delivery of health care, then the best interests of the Government are served.

21. Disclosure may be made to individuals, organizations, private or public agencies, or other entities or individuals with whom VA has a contract or agreement to perform such services as VA may deem practicable for the purposes of laws administered by VA, in order for the contractor, subcontractor, public or private agency, or other entity or individual with whom VA has an agreement or contract to perform the services of the contract or agreement. This routine use includes disclosures by the individual or entity performing the service for VA to any secondary entity or individual to perform an activity that is necessary for individuals, organizations, private or public agencies, or other entities or individuals with whom VA has a contract or agreement to provide the service to VA.

22. VA may, on its own initiative, disclose any information or records to appropriate agencies, entities, and persons when (1) VA suspects or has confirmed that the integrity or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of embarrassment or harm to the reputations of the record subjects, harm to economic or property interests, identity theft or fraud, or harm to the security, confidentiality, or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the potentially compromised information; and (3) the disclosure is to agencies, entities, or persons whom VA determines are reasonably necessary to assist or carry out the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm. This routine use permits disclosures by the Department to respond to a suspected or confirmed data breach, including the conduct of any risk analysis or provision of credit protection services as provided in 38 U.S.C. 5724, as the terms are defined in 38 U.S.C. 5727.

23. Disclosure to other Federal agencies may be made to assist such agencies in preventing and detecting possible fraud or abuse by individuals in their operations and programs.

24. VA may disclose information concerning a health care provider's professional qualifications which may be published on publicly facing VA owned or managed internet Web sites. Information to be displayed include the name of provider, gender, name of professional school, post-graduate training program, State of licensure, and board certification.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Records are maintained on paper documents or in electronic format. Information included in the record may be stored on microfilm, magnetic tape or disk. Records are maintained at the employing VHA health care facility. If the individual transfers to another VHA health care facility, the record is transferred to the new location, if appropriate.

RETRIEVABILITY:

Records are retrieved by the names and Social Security number or other assigned identifiers, *e.g.,* the National Provider Identifier (NPI), of the individuals on whom they are maintained.

SAFEGUARDS:

1. Access to VA working and storage areas in VA health care facilities is restricted to VA employees on a ''need to know'' basis; strict control measures are enforced to ensure that disclosure to these individuals is also based on this same principle. Generally, VA file areas are locked after normal duty hours and the health care facilities are protected from outside access by the Federal Protective Service or other security personnel.

2. Access to computer room within the health care facilities is generally limited by appropriate locking devices and restricted to authorized VA employees and vendor personnel. Automated data processing peripheral devices are generally placed in secure areas (areas that are locked or have limited access) or are otherwise protected. Information in the Veterans Information Systems Technology Architecture (VistA) system may be accessed by authorized VA employees. Access to file information is controlled at two levels; the system recognizes authorized employees by a series of individually unique passwords/codes as a part of each data message, and the employees are limited to only that information in the file that is needed in the performance of their official duties.

3. Access to records in VA Central Office and the VISN directors and division offices is only authorized to VA personnel on a ''need-to-know'' basis. There is limited access to the building with visitor control by security personnel.

4. The automated system is Internet enabled and will conform to all applicable Federal Regulations concerning information security. The automated system is protected by a generalized security facility and by specific security techniques used within the application that accesses the data file and may include individually unique passwords/codes and may utilize Public Key Infrastructure (PKI) personal certificates. Both physical and system security measures will meet or exceed those required to provide an adequate level of protection for host systems. Access to file information is limited to only that information in the file that is needed in the performance of official duties. Access to computer rooms is restricted generally by appropriate locking devices to authorized operational personnel. Information submitted to the automated electronic system is afforded the same protections as the data that are maintained in the original files. Remote on-line access from other agencies to the data storage site is controlled in the same manner. Access to the electronic data is supported by encryption and the Internet server is insulated by a firewall.

RETENTION AND DISPOSAL:

Paper records are retired to the VA Records Center and Vault (VA RC&V) 3 years after the individual separates from VA employment or when no longer utilized by VA (in some cases, records may be maintained at the facility for a longer period of time) and are destroyed 30 years after separation. Paper records for applicants who are not selected for VA employment or appointment are destroyed 2 years after non-selection or when no longer needed for reference, whichever is sooner. Electronic records are transferred to the Director, Credentialing and Privileging Program, Office of Quality and Performance, VA Central Office, when the provider leaves the facility. Information stored on electronic storage media is maintained and disposed of in accordance with records disposition authority approved by the Archivist of the United States.

SYSTEM MANAGER(S) AND ADDRESS:

Official responsible for policies and procedures: Director, Credentialing and Privileging Program, Office of Quality, Safety and Value (OQSV), Veterans Health Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420.

Officials maintaining the system: (1) The chief of staff at the VA health care facility where the provider made application, is employed, or otherwise utilized; (2) the credentialing coordinator of the VA health care facility for individuals who made application for employment or other utilization, or providers currently or previously employed or otherwise utilized at; (3) human resources management offices of the VA health care facility for individuals who made application for employment or other utilization, or providers currently or previously employed or otherwise utilized; (4) VA Central Office or at a VISN location; The electronic data will be maintained by VHA/OQSV, a component thereof, or a contractor or subcontractor of VHA/OQSV.

NOTIFICATION PROCEDURE:

Individuals who wish to determine whether this system of records contains information about them should contact the VA facility location at which they made application for employment or appointment, or are or were employed. Inquiries should include the employee's full name, Social Security number, date of application for employment or appointment or dates of employment or appointment, and return address.

RECORD ACCESS PROCEDURES:

Individuals seeking information regarding access to and contesting of records in this system may write, call or visit the VA facility location where they made application for employment or appointment, or are or were employed.

CONTESTING RECORDS PROCEDURES:

(See Record Access Procedures).

RECORD SOURCE CATEGORIES:

Information in this system of records is provided by the applicant/employee, or obtained from State licensing boards, Federation of State Medical Boards, National Council of State Boards of Nursing, National Practitioner Data Bank, Health Integrity and Protection Data Bank, professional societies, national certifying bodies, current or previous employers, other health care facilities and staff, references, educational institutions, medical schools, VA staff, patient, visitors, and VA patient medical records.

[FR Doc. 2015–15351 Filed 6–24–15; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

Notice of Availability of a Final Environmental Impact Statement for the San Francisco VA Medical Center Long Range Development Plan

AGENCY: Department of Veterans Affairs.

ACTION: Notice of availability.

SUMMARY: The Department of Veterans Affairs (VA), San Francisco VA Medical Center (SFVAMC) announces the availability of the *Final Environmental Impact Statement (EIS) for the Long Range Development Plan (LRDP).* Pursuant to the National Environmental Policy Act (NEPA) of 1969, as amended (42 U.S.C. 4331 *et seq.*), the Council on Environmental Quality Regulations for Implementing the Procedural Requirements of NEPA (40 CFR parts 1500–1508) and VA's implementing Regulations (38 CFR part 26), VA has considered comments received on the Supplemental Draft EIS and has prepared the Final EIS. The LRDP describes development and construction of patient care buildings, research buildings, business occupancy buildings, and parking structures, as well as retrofitting seismically deficient buildings. The Final EIS identifies and addresses environmental impacts associated with the Proposed Action.

FOR FURTHER INFORMATION CONTACT: Robin Flanagan, San Francisco Veterans Affairs Medical Center, 4150 Clement Street, San Francisco, CA 94121 or by telephone, (415) 750–2049. The SFVAMC 2014 LRDP and Final EIS are available for viewing on the SFVAMC Web site: *http://www.sanfrancisco.va.gov/planning*.

SUPPLEMENTARY INFORMATION: VA operates the SFVAMC, located at Fort Miley in San Francisco, California. It is the only VA medical center in the City and County of San Francisco and VA considers it an aging facility that needs to be retrofitted and expanded. SFVAMC has identified a need for retrofitting existing buildings to the most recent seismic safety requirements and for an additional 589,000 gross square feet (gsf) of medical facility space to meet the needs of San Francisco Bay Area and northern California coast Veterans over the next 15 years.

Purpose and Need for Action

SFVAMC, the only VA medical center in San Francisco County, has major space and parking deficiencies at its existing Fort Miley Campus. The mission of SFVAMC is to continue to be a major primary and tertiary care healthcare center providing cost-effective and high-quality care to eligible Veterans in the San Francisco Bay Area and North Coast. SFVAMC strives to deliver needed care to Veterans while contributing to health care knowledge through research. VA can better meet its mission by integrating clinical care, education, and research, because such integration makes for more efficient and progressive overall care for Veterans. SFVAMC is also a ready resource for Department of Defense (DoD) as backup for federal emergencies and serves as the local Federal Coordinating Center (FCC) in the event of a national emergency. New major construction initiatives would provide seismic improvements and additional facility space over the next 15 years that will improve access to care for Veterans. The Proposed Action is needed for SFVAMC to continue to serve the ever-changing needs of the growing Veteran population and to provide appropriate space and facilities to conduct important research.

Proposed Action

The Proposed Action is an LRDP that supports the mission of SFVAMC to provide for the health care needs of Bay Area and North Coast Veterans by providing for the renovation, expansion, and operation of the SFVAMC Fort Miley Campus. This action addresses SFVAMC current and future capacity issues and changing health care needs of our growing Veteran population. This is done by providing safe and appropriate facilities that provide health care, education, and much needed research.

Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Robert L. Nabors II, Chief of Staff, approved this document on June 19, 2015 for publication.

Approved: June 22, 2015.

Michael P. Shores,

Chief Impact Analyst, Office of Regulation Policy and Management, Office of General Counsel.

[FR Doc. 2015–15610 Filed 6–24–15; 8:45 am]

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FEDERAL REGISTER

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Part II

Securities and Exchange Commission

Public Company Accounting Oversight Board; Notice of Filing of Proposed Rules to Implement the Reorganization of PCAOB Auditing Standards and Related Changes to PCAOB Rules and Attestation, Quality Control, and Ethics and Independence Standards; Notice

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34–75251; File No. PCAOB 2015–01]

Public Company Accounting Oversight Board; Notice of Filing of Proposed Rules to Implement the Reorganization of PCAOB Auditing Standards and Related Changes to PCAOB Rules and Attestation, Quality Control, and Ethics and Independence Standards

June 19, 2015.

Pursuant to Section 107(b) of the Sarbanes-Oxley Act of 2002 (the ''Act''), notice is hereby given that on June 17, 2015, the Public Company Accounting Oversight Board (the ''Board'' or the ''PCAOB'') filed with the Securities and Exchange Commission (''SEC'' or ''Commission'') the proposed rules described in items I and II below, which items have been prepared by the Board. The Commission is publishing this notice to solicit comments on the proposed rules from interested persons.

I. Board's Statement of the Terms of Substance of the Proposed Rules

On March 31, 2015, the Board adopted amendments to implement the reorganization of PCAOB auditing standards and related changes to PCAOB rules and attestation, quality control, and ethics and independence standards (collectively referred to as, the ''amendments'' or the ''proposed rules'').

The text of the proposed rules is set out below.

Amendments to Rules of the Board

Rule 3101. Certain Terms Used in Auditing and Related Professional Practice Standards

Rule 3101. Certain Terms Used in Auditing and Related Professional Practice Standards, is amended as follows:

In paragraph (b), the phrase ''adopted in Rules 3200T, 3300T, 3400T, 3500T, and 3600T'' is deleted.

Rule 3200T. Interim Auditing Standards

Rule 3200T. Interim Auditing Standards, is amended as follows:

- The letter ''T'' is removed from the reference to Rule 3200T.
- The word ''Interim'' is removed from the title of the rule.
- The text of the rule is replaced with the following:

In connection with the preparation or issuance of any audit report, a registered public accounting firm and its associated persons shall comply with all applicable auditing standards adopted by the Board and approved by the SEC, including, to the extent not superseded or amended by the Board, AICPA Statements on Auditing Standards as in existence on April 16, 2003.

Amendments to PCAOB Standards

Auditing Standards and Interpretations

Auditing Standard No. 1, References in Auditors' Reports to the Standards of the Public Company Accounting Oversight Board [1]

Auditing Standard No. 1, *References in Auditors' Reports to the Standards of the Public Company Accounting Oversight Board,* is superseded.

Auditing Standard No. 3, *Audit Documentation*

Auditing Standard No. 3, *Audit Documentation,* as amended, is amended as follows:

a. The section number ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

b. In the references before paragraph 1, the phrase ''[supersedes SAS No. 96, *Audit Documentation*]'' is deleted.

c. Paragraph numbers 1 through 21 are replaced with .01 through .21.

d. In footnote 1 to paragraph 4, the reference to ''paragraph 12'' is replaced with ''paragraph .12.''

e. In footnote 2 to paragraph 6, the reference to ''paragraphs 28–33 of Auditing Standard No. 5'' is replaced with ''paragraphs .28–.33 of AS 2201.''

f. In paragraph 9:

- The parenthetic reference to ''paragraph 15'' is replaced with ''paragraph .15.''
- In the first bullet, the reference to ''paragraph 16'' is replaced with ''paragraph .16.''
- In the second bullet, the reference to ''AU sec. 390'' is replaced with ''AS 2901.''

g. In footnote 2A to paragraph 12a:

- The reference to ''paragraphs 12–13 of Auditing Standard No. 12'' is replaced with ''paragraphs .12–.13 of AS 2110.''
- The reference to ''AU sec. 316'' is replaced with ''AS 2401.''

h. In footnote 2B to paragraph 12c, the reference to ''paragraphs 10–23 of Auditing Standard No. 14'' is replaced with ''paragraphs .10–.23 of AS 2810.''

i. In footnote 2C to paragraph 12f:

- The reference to ''paragraph 74 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement,*'' is replaced with ''AS 2110.74.''
- The reference to ''paragraph 36 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.36.''

j. In the second sentence of paragraph 17, the reference to ''AU sec. 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

k. In the first sentence of paragraph 18, the reference to ''paragraphs 4–13'' is replaced with ''paragraphs .04–.13.''

l. In paragraph 19a, the reference to ''paragraphs 12 and 13'' is replaced with ''paragraphs .12 and .13.''

m. In paragraph 19c, the reference to ''paragraph 8'' is replaced with ''paragraph .08.''

n. In the last sentence of paragraph 19, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors,*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

Auditing Standard No. 4, *Reporting on Whether a Previously Reported Material Weakness Continues to Exist*

Auditing Standard No. 4, *Reporting on Whether a Previously Reported Material Weakness Continues to Exist,* as amended, is amended as follows:

a. The section number ''Auditing Standard No. 4'' is replaced with ''AS 6115.''

b. Paragraph numbers 1 through 65 are replaced with .01 through .65.

c. In Note 1 to paragraph 1, the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

d. In paragraph 2:

- In item (1), the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.''
- In item (2), the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''
- The parenthetic reference to ''paragraph 26'' is replaced with ''paragraph .26.''
- In the note, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

e. In the last sentence of paragraph 4, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.''

f. In paragraph 7e, the reference to ''paragraph 48'' is replaced with ''paragraph .48.''

g. In paragraph 8, the reference to ''paragraph 7'' is replaced with ''paragraph .07.''

[1] The captions in this section refer to the numbers and titles of existing PCAOB auditing standards and interpretations.

h. In paragraph 9, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

i. In paragraph 10:

• In the first sentence, the reference to ''Paragraph 5 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.05.''

• In the first sentence of the note, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.''

j. In paragraph 11, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

k. In footnote 2 to paragraph 13, the reference to ''paragraph 42 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.42.''

l. In the last sentence of the note to paragraph 17, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

m. In Note 2 to paragraph 18, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

n. In the first sentence of paragraph 23, the reference to ''paragraph 20 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.20.''

o. In the last sentence of paragraph 24, the reference to ''paragraph 9 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.09.''

p. In paragraph 25:

• In the last sentence, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.''

• In the note:

• Each reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.''

• In the second sentence, the reference to ''paragraphs 26a–b and 27'' is replaced with ''paragraphs .26a–b and .27.''

• In the last sentence, the reference to ''paragraphs 26 and 27'' is replaced with ''paragraphs .26 and .27.''

q. In paragraph 26:

• In the first sentence, the reference to ''paragraph 5'' is replaced with ''paragraph .05.''

• In footnote 3, the reference to ''paragraph .02 of AU sec. 315, *Communications Between Predecessor and Successor Auditors*'' is replaced with ''paragraph .02 of AS 2610, *Initial Audits—Communications Between Predecessor and Successor Auditors.*''

r. In the first sentence of paragraph 26a, the reference to ''paragraphs 22–27 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.22–.27.''

s. In paragraph 26b, the reference to ''paragraphs 34–38 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.34–.38.''

t. In the first sentence of paragraph 26c, the reference to ''AU sec. 315, *Communications Between Predecessor and Successor Auditors*'' is replaced with ''AS 2610.''

u. In paragraph 27:

• In the first sentence, the reference to ''paragraph 26'' is replaced with ''paragraph .26.''

• In the last sentence, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

v. In the last sentence of paragraph 28, the reference to ''paragraph 7'' is replaced with ''paragraph .07.''

w. In the last sentence of paragraph 31, the reference to ''paragraphs 42–43 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.42–.43.''

x. In paragraph 32:

• In the first sentence, the reference to ''paragraphs 44–45 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.44–.45.''

• In the last sentence, the reference to ''paragraphs 50–54 of Auditing Standard No. 5'' is replaced with ''AS 2201.50–.54.''

y. In the third sentence of paragraph 33, the reference to ''paragraphs 22–24 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.22–.24.''

z. In paragraph 35, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.''

aa. In the last sentence of paragraph 36, the reference to ''paragraphs 16–19 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.16–.19.''

bb. In the first sentence of paragraph 38, the reference to ''Paragraphs 18–19 of Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.18–.19.''

cc. In the first sentence of paragraph 40, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

dd. In the first sentence of the note to paragraph 43, the reference to ''paragraph 51'' is replaced with ''paragraph .51.''

ee. In the second sentence of paragraph 46, the reference to ''paragraph 43'' is replaced with ''paragraph .43.''

ff. In paragraph 47:

• In the first sentence, the reference to ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

• In the second sentence, the reference to ''Paragraph 14 of Auditing Standard No. 3'' is replaced with ''AS 1215.14.''

• In the third sentence, the reference to ''paragraph 29'' is replaced with ''paragraph .29.''

• In the last sentence, the reference to ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

gg. In the first sentence of paragraph 48, the reference to ''paragraph 7e'' is replaced with ''paragraph .07e.''

hh. In paragraph 50, the reference to ''paragraph 48'' is replaced with ''paragraph .48.''

ii. In the first sentence of the note to paragraph 51b, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An*

Audit of Financial Statements'' is replaced with ''AS 2201.''

jj. In the note to paragraph 51g, the reference to ''paragraph 31'' is replaced with ''paragraph .31.''

kk. In the first sentence of the note to paragraph 51l, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

ll. In the note to paragraph 51o, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.''

mm. In the first sentence of paragraph 52, the reference to ''Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,*'' is replaced with ''AS 2201.''

nn. In paragraph 53:

• In the first sentence, the reference to ''paragraph 3'' is replaced with ''paragraph .03.''

• In the last sentence, the reference to ''paragraph 51'' is replaced with ''paragraph .51.''

oo. In paragraph 54a, the parenthetic reference to ''paragraph 56'' is replaced with ''paragraph .56.''

pp. In paragraph 54b, the parenthetic reference to ''paragraphs 57 and 58'' is replaced with ''paragraphs .57 and .58.''

qq. In paragraph 54c, the parenthetic reference to ''paragraphs 59 through 60'' is replaced with ''paragraphs .59 through .60.''

rr. In the first sentence of paragraph 55, the reference to ''paragraph 43'' is replaced with ''paragraph .43.''

ss. In the third sentence of paragraph 57, the reference to ''paragraph 44'' is replaced with ''paragraph .44.''

tt. In the first sentence of paragraph 58, the reference to ''paragraph 61'' is replaced with ''paragraph .61.''

uu. In the first sentence of paragraph 59, the reference to ''paragraph 48'' is replaced with ''paragraph .48.''

vv. In the note to paragraph 60, each reference to ''paragraph 59'' is replaced with ''paragraph .59.''

ww. In the first sentence of paragraph 62, the reference to ''paragraph 55'' is replaced with ''paragraph .55.''

xx. In paragraph 63, the reference to ''paragraphs 7 and 29–32 of AU sec. 722, *Interim Financial Information*'' is replaced with ''paragraphs .07 and .29–.32 of AS 4105, *Reviews of Interim Financial Information.*''

yy. In paragraph 64:

• In the second sentence, the reference to ''paragraph 56'' is replaced with ''paragraph .56.''

• In the last sentence, the reference to ''paragraphs 7 and 29–32 of AU 722, *Interim Financial Information*'' is replaced with ''AS 4105.07 and AS 4105.29–.32.''

zz. In Appendix A, in the first sentence of the first paragraph, the reference to ''Paragraphs 51 through 60'' is replaced with ''Paragraphs .51 through .60.''

Auditing Standard No. 5, An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements

Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,* as amended, is amended as follows:

a. The section number ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

b. Paragraph numbers 1 through 98 are replaced with .01 through .98.

c. In footnote 3 to paragraph 2, the reference to ''Paragraph A5'' is replaced with ''Paragraph .A5.''

d. In footnote 5 to paragraph 3, the reference to ''AU sec. 230'' is replaced with ''AS 1015.''

e. In paragraph 4:

• In the first sentence, the phrase ''The general standards'' is replaced with the phrase ''The standards, AS 1005, *Independence,* AS 1010, *Training and Proficiency of the Independent Auditor,* and AS 1015, *Due Professional Care in the Performance of Work,.*''

• Footnote 6 is deleted.

f. In paragraph 14:

• In the second sentence:

• The reference to ''paragraph 22'' is replaced with ''paragraph .22.''

• The reference to ''paragraph 39'' is replaced with ''paragraph .39.''

• In footnote 10, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In footnote 10A to the first bullet, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

g. In paragraph 15, the reference to ''paragraphs 65–69 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.65–.69.''

h. In the last sentence of paragraph 16, the reference to ''AU sec. 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

i. In the third sentence of paragraph 18, the reference to ''paragraphs .09 through .11 of AU sec. 322'' is replaced with ''AS 2605.09 through .11.''

j. In footnote 11 to paragraph 20, the reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

k. In footnote 12 to paragraph 28, the reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

l. In footnote 13 to the note to paragraph 31:

• The first parenthetic reference to ''paragraph 14 of Auditing Standard No. 14'' is replaced with ''paragraph .14 of AS 2810.''

• The second parenthetic reference to ''paragraph 61 and paragraph 5 of Auditing Standard No. 13'' is replaced with ''paragraph .61 and paragraph .05 of AS 2301.''

m. In paragraph 35:

• The reference to ''paragraph 34'' is replaced with ''paragraph .34.''

• The reference to ''AU sec. 322'' is replaced with ''AS 2605.''

n. In the second sentence of paragraph 36:

• The reference to ''paragraph 29'' is replaced with ''paragraph .29.''

• The reference to ''Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.''

o. In the first sentence of paragraph 37, the reference to ''paragraph 34'' is replaced with ''paragraph .34.''

p. In paragraph 53, the parenthetic reference to ''paragraph B1'' is replaced with ''paragraph .B1.''

q. In the last sentence of paragraph 57, the reference to ''paragraphs 46 through 56'' is replaced with ''paragraphs .46 through .56.''

r. In paragraph 58, the reference to ''paragraph 47'' is replaced with ''paragraph .47.''

s. In the first sentence of paragraph 59, the reference to ''paragraphs 47 and 58'' is replaced with ''paragraphs .47 and .58.''

t. In the last sentence of paragraph 60, the reference to ''paragraph B28'' is replaced with ''paragraph .B28.''

u. In paragraph 73, the reference to ''paragraph C2'' is replaced with ''paragraph .C2.''

v. In paragraph 74, the parenthetic reference to ''paragraphs C3 through C7'' is replaced with ''paragraphs .C3 through .C7.''

w. In paragraph 75g, the reference to ''paragraphs 78 and 80'' is replaced with ''paragraphs .78 and .80.''

x. In paragraph 76, the reference to ''paragraph C3'' is replaced with ''paragraph .C3.''

y. In paragraph 77, the reference to ''AU sec. 333'' is replaced with ''AS 2805.''

z. In the last sentence of paragraph 84:

• The reference to ''AU sec. 316, *Consideration of Fraud in a Financial*

Statement Audit'' is replaced with ''AS 2401.''

• The reference to ''AU sec. 317'' is replaced with ''AS 2405.''

aa. In paragraph 85e, the reference to ''paragraph A5'' is replaced with ''paragraph .A5.''

bb. In paragraph 90:

• In the first sentence, the reference to ''Paragraphs 62 through 70'' is replaced with ''Paragraphs .62 through .70.''

• In footnote 19, the reference to ''paragraph C3'' is replaced with ''paragraph .C3.''

cc. In the first bullet of paragraph 91, the reference to ''paragraph A7'' is replaced with ''paragraph .A7.''

dd. In the first sentence of the note to paragraph 92, the reference to ''paragraphs 88 and 91'' is replaced with ''paragraphs .88 and .91.''

ee. In the last sentence of paragraph 93, the reference to ''paragraph 75h'' is replaced with ''paragraph .75h.''

ff. In the second sentence of paragraph 95, the reference to ''AU sec. 560'' is replaced with ''AS 2801.''

gg. In paragraph 96:

• The parenthetic reference to ''paragraph C2'' is replaced with ''paragraph .C2.''

• In the last sentence, the reference to ''paragraph C13'' is replaced with ''paragraph .C13.''

hh. In the last sentence of paragraph 98, the reference to ''AU sec. 561'' is replaced with ''AS 2905.''

ii. In Appendix A, paragraph numbers A1 through A11 are replaced with .A1 through .A11.

jj. In Appendix B, paragraph numbers B1 through B33 are replaced with .B1 through .B33.

kk. In the first sentence of paragraph B5, the reference to ''paragraph B2'' is replaced with ''paragraph .B2.''

ll. In paragraph B13, the reference to ''paragraph 61'' is replaced with ''paragraph .61.''

mm. In the fifth sentence of paragraph B16, the reference to ''AU sec. 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

nn. In paragraph B17:

• In the first sentence, the reference to ''AU sec. 324, *Service Organizations,*'' is replaced with ''AS 2601, *Consideration of an Entity's Use of a Service Organization.*''

• In the last sentence, the reference to ''AU sec. 324'' is replaced with ''AS 2601.''

oo. In the first sentence of paragraph B18, the reference to ''AU sec. 324.03'' is replaced with ''AS 2601.03.''

pp. In the first sentence of paragraph B19, the reference to ''AU sec. 324.07'' is replaced with ''AS 2601.07.''

qq. In the first sentence of paragraph B20, the reference to ''AU sec. 324.12'' is replaced with ''AS 2601.12.''

rr. In the note to paragraph B20a:

• In the first sentence, the parenthetic reference to ''AU sec. 324.24b'' is replaced with ''AS 2601.24*b.*''

• In the second sentence, the parenthetic reference to ''AU sec. 324.24a'' is replaced with ''AS 2601.24*a.*''

• In the last sentence, the reference to ''AU sec. 324'' is replaced with ''AS 2601.''

ss. In the note to paragraph B21, the reference to ''AU sec. 324.16'' is replaced with ''AS 2601.16.''

tt. In the last sentence of paragraph B23, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

uu. In Appendix C, paragraph numbers C1 through C17 are replaced with .C1 through .C17.

vv. In the last sentence of paragraph C2, the reference to ''paragraph 91'' is replaced with ''paragraph .91.''

ww. In paragraph C4, the parenthetic reference to ''paragraph 85'' is replaced with ''paragraph .85.''

xx. In paragraph C5:

• In the first bullet, the reference to ''paragraph A7'' is replaced with ''paragraph .A7.''

• In the last sentence of the second bullet, the reference to ''paragraph 91'' is replaced with ''paragraph .91.''

yy. In the note to paragraph C6, the reference to ''paragraph 89'' is replaced with ''paragraph .89.''

zz. In the second sentence of paragraph C8, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

aaa. In the last sentence of paragraph C9, the reference to ''AU sec. 543'' is replaced with ''AS 1205.''

bbb. In footnote 1 to paragraph C10, the reference to ''paragraph B15'' is replaced with ''paragraph .B15.''

ccc. In paragraph C12, the reference to ''paragraph 72'' is replaced with ''paragraph .72.''

ddd. In paragraph C14:

• In the last sentence, the reference to ''AU sec. 317'' is replaced with ''AS 2405.''

• In the first sentence of the note, the reference to ''paragraph C12'' is replaced with ''paragraph .C12.''

eee. In paragraph C15:

• In the first sentence, the reference to ''AU sec. 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

• In the last sentence, the reference to ''AU sec. 722'' is replaced with ''AS 4105.''

fff. In paragraph C16:

• In the first sentence, the reference to ''AU sec. 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

• In the second sentence, the reference to ''AU sec. 711'' is replaced with ''AS 4101.''

• In the last sentence, the reference to ''AU sec. 711.10'' is replaced with ''AS 4101.10.''

Auditing Standard No. 6, Evaluating Consistency of Financial Statements

Auditing Standard No. 6, *Evaluating Consistency of Financial Statements,* as amended, is amended as follows:

a. The section number ''Auditing Standard No. 6'' is replaced with ''AS 2820.''

b. In the references before paragraph 1, the phrase ''*Supersedes AU secs. 420 and 9420*'' is deleted.

c. Paragraph numbers 1 through 11 are replaced with .01 through .11.

d. In paragraph 8:

• In the second sentence, the reference to ''paragraph 7'' is replaced with ''paragraph .07.''

• Each reference to ''AU sec. 508'' is replaced with ''AS 3101.''

• In the last sentence of the note, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

e. In paragraph 9, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

f. In the last sentence of paragraph 10:

• The reference to ''paragraph 31'' is replaced with ''paragraph .31.''

• The reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• The reference to ''AU sec. 508'' is replaced with ''AS 3101.''

g. In paragraph 11:

• In the fifth sentence, the reference to ''paragraphs 7 and 8 and AU sec. 508'' is replaced with ''paragraphs .07 and .08 and AS 3101.''

• In the last sentence, the reference to ''paragraphs 9 and 10 and AU sec. 508'' is replaced with ''paragraphs .09 and .10 and AS 3101.''

Auditing Standard No. 7, Engagement Quality Review

Auditing Standard No. 7, *Engagement Quality Review,* as amended, is amended as follows:

a. The section number ''Auditing Standard No. 7'' is replaced with ''AS 1220.''

b. In the references before paragraph 1, the phrase ''*Supersedes SECPS*

Requirements of Membership § 1000.08(f).'' is deleted.

c. Paragraph numbers 1 through 21 are replaced with .01 through .21.

d. In paragraph 1, the phrase ''a review interim financial information'' is replaced with ''a review of interim financial information.''

e. In the last sentence of footnote 1 to paragraph 2, the reference to ''AU section (''sec.'') 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information*.''

f. In the last sentence of paragraph 9, the reference to ''paragraphs 10 and 11'' is replaced with ''paragraphs .10 and .11.''

g. In footnote 4 to paragraph 10e, the reference to ''Paragraph 13 of PCAOB Auditing Standard No. 3'' is replaced with ''Paragraph .13 of AS 1215.''

h. In footnote 5 to paragraph 10g:

• The reference to ''AU sec. 550'' is replaced with ''AS 2710.''

• The reference to ''AU sec. 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes*.''

i. In the first sentence of paragraph 11, the reference to ''paragraph 10'' is replaced with ''paragraph .10.''

j. In footnote 6 to paragraph 12, the reference to ''AU sec. 230'' is replaced with ''AS 1015.''

k. In the last sentence of paragraph 14, the reference to ''paragraphs 15 and 16'' is replaced with ''paragraphs .15 and .16.''

l. In paragraph 15c, the reference to ''paragraphs 10.d and 10.e'' are replaced with ''paragraphs .10d and .10e.''

m. In footnote 8 to paragraph 15e:

• The reference to ''AU sec. 722.18f'' is replaced with ''AS 4105.18f.''

• The reference to ''AU sec. 711'' is replaced with ''AS 4101.''

n. In paragraph 15f, the reference to ''paragraphs 10.h and 10.i'' are replaced with ''paragraphs .10h and .10i.''

o. In paragraph 16, the reference to ''paragraph 15'' is replaced with ''paragraph .15.''

p. In paragraph 21, the reference to ''PCAOB Auditing Standard No. 3, *Audit Documentation,*'' is replaced with ''AS 1215.''

Auditing Standard No. 8, Audit Risk

Auditing Standard No. 8, *Audit Risk,* is amended as follows:

a. The section number ''Auditing Standard No. 8'' is replaced with ''AS 1101.''

b. Paragraph numbers 1 through 11 are replaced with .01 through .11.

c. In the first sentence of footnote 1 to paragraph 1, the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

d. In paragraph 3:

• In footnote 2, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• In footnote 3:

• The reference to ''AU sec. 110'' is replaced with ''AS 1001.''

• The reference to ''AU sec. 230'' is replaced with ''AS 1015.''

e. In paragraph 5:

• In the last sentence, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In footnote 4, the reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

• In footnote 5, the reference to ''Paragraph 59 of Auditing Standard No. 12'' is replaced with ''AS 2110.59.''

f. In paragraph 8:

• In footnote 6, the reference to ''Paragraph 59.a. of Auditing Standard No. 12'' is replaced with ''AS 2110.59a.''

• In footnote 7, the reference to ''Paragraphs 32–34 of Auditing Standard No. 13'' is replaced with ''Paragraphs .32–.34 of AS 2301.''

g. In footnote 8 to paragraph 11, the reference to ''Paragraph 37 of Auditing Standard No. 13'' is replaced with ''AS 2301.37.''

Auditing Standard No. 9, Audit Planning

Auditing Standard No. 9, *Audit Planning,* as amended, is amended as follows:

a. The section number ''Auditing Standard No. 9'' is replaced with ''AS 2101.''

b. Paragraph numbers 1 through 19 are replaced with .01 through .19.

c. In the second sentence of footnote 3 to paragraph 6a, the reference to ''AU sec. 161, *The Relationship of Generally Accepted Auditing Standards to Quality Control Standards*'' is replaced with ''AS 1110, *Relationship of Auditing Standards to Quality Control Standards.*''

d. In paragraph 6c, the reference to ''Auditing Standard No. 16'' is replaced with ''AS 1301.''

e. In paragraph 7:

• In the second sentence, the reference to ''paragraphs 8–10'' is replaced with ''paragraphs .08–.10.''

• In footnote 5, the reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

f. In the first sentence of footnote 7 to paragraph 9a, the reference to ''Auditing Standard No. 16, *Communications with Audit Committees*'' is replaced with ''AS 1301.''

g. In footnote 8 to paragraph 9b, the reference to ''paragraph 6 of Auditing Standard No. 10'' is replaced with ''paragraph .06 of AS 1201.''

h. In paragraph 9c:

• The reference to ''paragraph 7'' is replaced with ''paragraph .07.''

• In footnote 9, the reference to ''Paragraph 6'' is replaced with ''Paragraph .06.''

i. In footnote 10 to paragraph 9d:

• The reference to ''AU sec. 230'' is replaced with ''AS 1015.''

• The reference to ''paragraph 16'' is replaced with ''paragraph .16.''

• The reference to ''paragraph 5.a.'' is replaced with ''paragraph .05a.''

• The reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

j. In footnote 11 to paragraph 10a, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

k. In footnote 12 to paragraph 10b:

• The reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

• The reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

l. In footnote 14 to paragraph 12a, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

m. In footnote 15 to paragraph 12b, the reference to ''Paragraph 10 of Auditing Standard No. 11'' is replaced with ''AS 2105.10.''

n. In the note to paragraph 12g:

• The reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In footnote 17, the reference to ''Paragraphs B10–B16 of Auditing Standard No. 5'' is replaced with ''AS 2201.B10–.B16.''

o. In paragraph 13:

• In the first sentence:

• The reference to ''AU sec. 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

• The reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In the last sentence:

• The reference to ''AU sec. 322'' is replaced with ''AS 2605.''

• The reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

p. In paragraph 14:

• In the first sentence, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

• In the last sentence, the reference to ''paragraphs 11–13'' is replaced with ''paragraphs .11–.13.''

• In footnote 18, the reference to ''paragraphs C8–C11 of Auditing Standard No. 5'' is replaced with ''AS 2201.C8–.C11.''

q. In paragraph 18b, the reference to ''AU sec. 315, *Communications Between Predecessor and Successor Auditors*'' is replaced with ''AS 2610, *Initial Audits—Communications Between Predecessor and Successor Auditors.*''

r. In footnote 19 to paragraph 19, the reference to ''paragraph 3 of Auditing Standard No. 6'' is replaced with ''paragraph .03 of AS 2820.''

s. In Appendix A, paragraph numbers A1 through A2 are replaced with .A1 through .A2.

Auditing Standard No. 10, Supervision of the Audit Engagement

Auditing Standard No. 10, *Supervision of the Audit Engagement,* is amended as follows:

a. The section number ''Auditing Standard No. 10'' is replaced with ''AS 1201.''

b. Paragraph numbers 1 through 6 are replaced with .01 through .06.

c. In paragraph 3:

• In the last sentence, the reference to ''Paragraphs 5–6'' is replaced with ''Paragraphs .05–.06.''

• In footnote 2, the reference to ''AU sec. 336'' is replaced with ''AS 1210.''

• In footnote 3, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

• In footnote 4, the reference to ''AU sec. 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

• In footnote 5, the reference to ''Paragraphs 16–19 of Auditing Standard No. 5'' is replaced with ''Paragraphs .16–.19 of AS 2201.''

• In footnote 6, the reference to ''AU sec. 230'' is replaced with ''AS 1015.''

d. In paragraph 5a:

• In footnote 7 to paragraph 5a:

• The reference to ''AU sec. 230.06'' is replaced with ''AS 1015.06.''

• The reference to ''paragraph 5 of Auditing Standard No. 13'' is replaced with ''paragraph .05 of AS 2301.''

• In footnote 8 to item (3), the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

e. In footnote 9 to paragraph 5b:

• The reference to ''paragraph 15 of Auditing Standard No. 9'' is replaced with ''paragraph .15 of AS 2101.''

• The reference to ''paragraph 74 of Auditing Standard No. 12'' is replaced with ''AS 2110.74.''

• The reference to ''paragraphs 20–23 and 35–36 of Auditing Standard No. 14'' is replaced with ''paragraphs .20–.23 and .35–.36 of AS 2810.''

f. In the note to paragraph 5, the reference to ''AU sec. 230'' is replaced with ''AS 1015.''

g. In footnote 10 to item (3) of paragraph 5c:

• The reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• The reference to ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

h. In footnote 11 to paragraph 6a, the reference to ''Paragraph 10 of Auditing Standard No. 12'' is replaced with ''AS 2110.10.''

i. In footnote 12 to paragraph 6d:

• The reference to ''paragraph 5.a. of Auditing Standard No. 13'' is replaced with ''AS 2301.05a.''

• The reference to ''AU sec. 230.06'' is replaced with ''AS 1015.06.''

j. In the note to paragraph 6:

• The reference to ''paragraph 5 of Auditing Standard No. 13, *The Auditor's Responses to the Risks of Material Misstatement,*'' is replaced with ''AS 2301.05.''

• In footnote 13, the reference to ''Paragraph 5.b. of Auditing Standard No. 13'' is replaced with ''AS 2301.05b.''

k. In Appendix A, paragraph numbers A1 and A2 are replaced with .A1 and .A2.

Auditing Standard No. 11, Consideration of Materiality in Planning and Performing an Audit

Auditing Standard No. 11, *Consideration of Materiality in Planning and Performing an Audit,* is amended as follows:

a. The section number ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

b. Paragraph numbers 1 through 12 are replaced with .01 through .12.

c. In footnote 1 to paragraph 1, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

d. In paragraph 3:

• In the third sentence, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• In footnote 4, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

e. In paragraph 4:

• The reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In footnote 5, the reference to ''Paragraph 20 of Auditing Standard No. 5'' is replaced with ''AS 2201.20.''

f. In paragraph 12:

• In the note, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• In footnote 6 to the note, the reference to ''Paragraph 17 of Auditing Standard No. 14'' is replaced with ''AS 2810.17.''

Auditing Standard No. 12, Identifying and Assessing Risks of Material Misstatement

Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement,* is amended as follows:

a. The section number ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

b. Paragraph numbers 1 through 74 are replaced with .01 through .74.

c. In footnote 1 to paragraph 1, the reference to ''Paragraphs 5–8 of Auditing Standard No. 8'' is replaced with ''Paragraphs .05–.08 of AS 1101.''

d. In paragraph 2:

• In the first sentence, the reference to ''Paragraphs 4–58'' is replaced with ''Paragraphs .04–.58.''

• In the last sentence, the reference to ''Paragraphs 59–73'' is replaced with ''Paragraphs .59–.73.''

e. In paragraph 4:

• In footnote 3:

• In the first sentence, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

• In the last sentence, the reference to ''Auditing Standard No. 18'' is replaced with ''AS 2410.''

• In footnote 4, the reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

f. In paragraph 5a, the parenthetic reference to ''paragraphs 7–17'' is replaced with ''paragraphs .07–.17.''

g. In paragraph 5b, the parenthetic reference to ''paragraphs 18–40'' is replaced with ''paragraphs .18–.40.''

h. In paragraph 5c, the parenthetic reference to ''paragraphs 41–45'' is replaced with ''paragraphs .41–.45.''

i. In paragraph 5d, the parenthetic reference to ''paragraphs 46–48'' is replaced with ''paragraphs .46–.48.''

j. In paragraph 5e, the parenthetic reference to ''paragraphs 49–53'' is replaced with ''paragraphs .49–.53.''

k. In paragraph 5f:

• The parenthetic reference to ''paragraphs 54–58'' is replaced with ''paragraphs .54–.58.''

• In footnote 5 to the note, the reference to ''Paragraph 11 of Auditing Standard No. 15'' is replaced with ''AS 1105.11.''

l. In footnote 7 to paragraph 9, the reference to ''AU sec. 317'' is replaced with ''AS 2405.''

m. In paragraph 11:

• The reference to ''paragraph 7'' is replaced with ''paragraph .07.''

• In the third bullet, the reference to ''paragraph 10A'' is replaced with ''paragraph .10A.''

n. In footnote 7A to the fifth bullet in paragraph 13, the reference to ''AU secs. 316.66–.67A'' is replaced with ''AS 2401.66–.67A.''

o. In footnote 8 to paragraph 18, the reference to ''Paragraphs 21–22'' is replaced with ''Paragraphs .21–.22.''

p. In paragraph 19:

• In footnote 9, the reference to ''Paragraph 13 of Auditing Standard No. 5'' is replaced with ''Paragraph .13 of AS 2201.''

• In footnote 10 to the note, the reference to ''Paragraph 10 of Auditing Standard No. 15'' is replaced with ''AS 1105.10.''

q. In paragraph 20:

• In the last sentence of the first note, the reference to ''paragraphs 37–38'' is replaced with ''paragraphs .37–.38.''

• In the last sentence of the second note, the reference to ''paragraphs 37–38'' is replaced with ''paragraphs .37–.38.''

r. In paragraph 22:

• In the third sentence, the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In the last sentence, the reference to ''paragraphs 23–36'' is replaced with ''paragraphs .23–.36.''

• In footnote 13, the reference to ''Paragraph 5 of Auditing Standard No. 5'' is replaced with ''AS 2201.05.''

s. In the note to paragraph 24:

• In the first sentence, the reference to ''paragraph 23'' is replaced with ''paragraph .23.''

• In the last sentence, the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In footnote 14, the reference to ''Paragraph 25 of Auditing Standard No. 5'' is replaced with ''AS 2201.25.''

t. In paragraph 25:

• The reference to ''paragraphs 65–66'' is replaced with ''paragraphs .65–.66.''

• In footnote 15, the reference to ''Paragraph A3 of Auditing Standard No. 5'' is replaced with ''AS 2201.A3.''

u. In paragraph 32:

• The reference to ''paragraph 28.e.'' is replaced with ''paragraph .28e.''

• In footnote 17, the reference to ''Paragraphs 12–13'' is replaced with ''Paragraphs .12–.13.''

v. In paragraph 34:

• In the first sentence, the reference to ''paragraph 18'' is replaced with ''paragraph .18.''

• In footnote 18, the reference to ''paragraph B5'' is replaced with ''paragraph .B5.''

w. In footnote 19 to paragraph 35, the reference to ''AU sec. 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

x. In paragraph 37:

• In the first sentence, the reference to ''paragraph 20'' is replaced with ''paragraph .20.''

• In the first and last sentences of the note, the references to ''Auditing Standard No. 5'' are replaced with ''AS 2201.''

• In footnote 20 to the note, the reference to ''paragraphs 34–38 of Auditing Standard No. 5'' is replaced with ''AS 2201.34–.38.''

y. In paragraph 39:

• In the first sentence, the reference to ''paragraph 18'' is replaced with ''paragraph .18.''

• In footnote 21, the reference to ''Paragraphs 16–35 of Auditing Standard No. 13'' is replaced with ''Paragraphs .16–.35 of AS 2301.''

• In footnote 22, the reference to ''Paragraph B1 of Auditing Standard No. 5'' is replaced with ''AS 2201.B1.''

z. In paragraph 40:

• In the first sentence, the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In footnote 23, the reference to ''Paragraph 22 of Auditing Standard No. 5'' is replaced with ''AS 2201.22.''

• In footnote 24, the reference to ''paragraph 24 of Auditing Standard No. 5'' is replaced with ''AS 2201.24.''

aa. In the last sentence of paragraph 41, the reference to ''paragraph 59'' is replaced with ''paragraph .59.''

bb. In paragraph 42, the reference to ''paragraph 8'' is replaced with ''paragraph .08.''

cc. In paragraph 44, the reference to ''AU sec. 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

dd. In footnote 26 to paragraph 45, the reference to ''Paragraph 7 of Auditing Standard No. 9'' is replaced with ''Paragraph .07 of AS 2101.''

ee. In the last sentence of paragraph 47, the reference to ''AU sec. 722'' is replaced with ''AS 4105.''

ff. In paragraph 49:

• In footnote 28 to the first note to paragraph 49, the reference to ''Paragraphs 52–53'' is replaced with ''Paragraphs .52–.53.''

• In the second note, the reference to ''paragraph 67'' is replaced with ''paragraph .67.''

gg. In footnote 29 to paragraph 51, the reference to ''paragraph 29 of Auditing Standard No. 14'' is replaced with ''paragraph .29 of AS 2810.''

hh. In paragraph 53:

• In the first bullet, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

• In footnote 30 to the first bullet, the reference to ''AU sec. 316.13'' is replaced with ''AS 2401.13.''

• In the second bullet, the parenthetic reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• In footnote 31 to the third bullet, the reference to ''Paragraphs 20–23 of Auditing Standard No. 14'' is replaced with ''AS 2810.20–.23.''

ii. In footnote 31A to Item a(8) of paragraph 56, the reference to ''AU secs. 316.66–67A'' is replaced with ''AS 2401.66–.67A.''

jj. In paragraph 59a:

• The parenthetic reference to ''paragraphs 4–58'' is replaced with ''paragraphs .04–.58.''

• In the note, the reference to ''paragraphs 65–69'' is replaced with ''paragraphs .65–.69.''

kk. In footnote 32 to the note to paragraph 59d, the reference to ''Paragraphs 16–35 of Auditing Standard No. 13'' is replaced with ''AS 2301.16–.35.''

ll. In paragraph 59e:

• The parenthetic reference to ''paragraphs 60–64'' is replaced with ''paragraphs .60–.64.''

• In footnote 33, the reference to ''Paragraph A10 of Auditing Standard No. 5'' is replaced with ''AS 2201.A10.''

• In footnote 34, the reference to ''Paragraph A9 of Auditing Standard No. 5'' is replaced with ''AS 2201.A9.''

mm. In paragraph 59f, the parenthetic reference to ''paragraphs 70–71'' is replaced with ''paragraphs .70–.71.''

nn. In the first sentence of paragraph 60, the reference to ''paragraph 59.e.'' is replaced with ''paragraph .59e.''

oo. In footnote 35 to the note to paragraph 62:

• In the second sentence, the reference to ''paragraphs 11, 14, and 25 of Auditing Standard No.14'' is replaced with ''AS 2810.11, .14, and .25.''

• In the last sentence:

• The reference to ''paragraph 61 of Auditing Standard No. 5'' is replaced with ''AS 2201.61.''

• The reference to ''paragraph 5.c. of Auditing Standard No. 13'' is replaced with ''AS 2301.5c.''

pp. In paragraph 65:

• In the fourth sentence, the reference to ''AU sec. 316.85'' is replaced with ''AS 2401.85.''

• In the first sentence of the note, the reference to ''AU sec. 316.85'' is replaced with ''AS 2401.85.''

qq. In paragraph 67, the reference to ''paragraph 65'' is replaced with ''paragraph .65.''

rr. In paragraph 71a, the reference to ''paragraph 60'' is replaced with ''paragraph .60.''

ss. In paragraph 72:

• The reference to ''paragraphs 18–40'' is replaced with ''paragraphs .18–.40.''

• In footnote 36, the reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

tt. In footnote 37 to paragraph 73:

• The phrase ''AU sec. 316.88 and'' is deleted.

• The reference to ''paragraph 14 of Auditing Standard No. 5'' is replaced with ''AS 2201.14,'' and ''present'' is replaced with ''presents.''

uu. In paragraph 73A, the reference to ''paragraphs 18–40 and 72–73'' is replaced with ''paragraphs .18–.40 and .72–.73.''

vv. In footnote 38 to paragraph 74, the reference to ''paragraph 46 of Auditing Standard No. 13'' is replaced with ''AS 2301.46.''

ww. In Appendix A, paragraph numbers A1 through A5 are replaced with .A1 through .A5.

xx. In Appendix B, paragraph numbers B1 through B6 are replaced with .B1 through .B6.

yy. In paragraph B1:

• In footnote 1, the reference to ''AU sec. 324, *Service Organizations*'' is replaced with ''AS 2601, *Consideration of an Entity's Use of a Service Organization.*''

• In footnote 2, the reference to ''paragraphs 16–17 of Auditing Standard No. 9'' is replaced with ''paragraphs .16–.17 of AS 2101.''

Auditing Standard No. 13, The Auditor's Responses to the Risks of Material Misstatement

Auditing Standard No. 13, *The Auditor's Responses to the Risks of Material Misstatement,* is amended as follows:

a. The section number ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

b. Paragraph numbers 1 through 47 are replaced with .01 through .47.

c. In paragraph 3, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

d. In paragraph 4a, the reference to ''paragraphs 5–7'' is replaced with ''paragraphs .05–.07.''

e. In paragraph 4b, the reference to ''paragraphs 8–46'' is replaced with ''paragraphs .08–.46.''

f. In footnote 1 to paragraph 5a, the reference to ''AU sec. 230'' is replaced with ''AS 1015.''

g. In paragraph 5b, the parenthetic reference to ''paragraphs 5–6 of Auditing Standard No. 10'' is replaced with ''paragraphs .05–.06 of AS 1201.''

h. In footnote 2 to item (5) of paragraph 5c, the reference to ''paragraphs 61 and B13 of Auditing Standard No. 5'' is replaced with ''paragraphs .61 and .B13 of AS 2201.''

i. In footnote 3 to paragraph 5d:

• In the first sentence, the reference to ''Paragraphs 12–13 of Auditing Standard No. 12'' is replaced with ''AS 2110.12–.13.''

• In the last sentence:

• The reference to ''AU sec. 316'' is replaced with ''AS 2401.''

• The reference to ''AU sec. 411, *The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles*'' is replaced with ''AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.*' ''

j. In footnote 4 to paragraph 7, the reference to ''AU secs. 230.07–.09'' is replaced with ''AS 1015.07–.09.''

k. In footnote 5 to paragraph 7, the reference to ''AU secs. 316.13'' is replaced with ''AS 2401.13.''

l. In paragraph 9c:

• In footnote 7 to item (1), the reference to ''paragraph 7.b. of Auditing Standard No. 8'' is replaced with ''paragraph .07b of AS 1101.''

• In the note to item (2), the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

m. In paragraph 10:

• In the last sentence:

• The reference to ''Paragraphs 16–35'' is replaced with ''Paragraphs .16–.35.''

• The reference to ''paragraphs 36–46'' is replaced with ''paragraphs .36–.46.''

• In the first sentence of the note, the reference to ''Paragraphs 16–17'' is replaced with ''Paragraphs .16–.17.''

n. In paragraph 11:

• In the note, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In footnote 10 to the note, the reference to ''paragraph 71 of Auditing Standard No. 12'' is replaced with ''AS 2110.71.''

o. In paragraph 11A:

• In the first sentence, the reference to ''Paragraph 71.g. of Auditing Standard No. 12'' is replaced with ''AS 2110.71g.''

• In the second sentence, the reference to ''AU sec. 316.66–.67A'' is replaced with ''AS 2401.66–.67A.''

• In the last sentence, the reference to ''AU sec. 316.66–.67A'' is replaced with ''AS 2401.66–.67A.''

p. In paragraph 12:

• In the second note, the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In footnote 11 to the second note, the reference to ''Paragraphs 14–15 of Auditing Standard No. 5'' is replaced with ''AS 2201.14–.15.''

q. In the last sentence of paragraph 13, the reference to ''paragraphs 16–17'' is replaced with ''paragraphs .16–.17.''

r. In the note to paragraph 14, the reference to ''AU secs. 316.54–.67'' is replaced with ''AS 2401.54–.67.''

s. In paragraph 15, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

t. In paragraph 15a, the parenthetic reference to ''AU secs. 316.58–.62'' is replaced with ''AS 2401.58–.62.''

u. In paragraph 15b, the parenthetic reference to ''AU secs. 316.63–.65'' is replaced with ''AS 2401.63–.65.''

v. In paragraph 15c, the parenthetic reference to ''AU secs. 316.66–.67A'' is replaced with ''AS 2401.66–.67A.''

w. In footnote 14 to paragraph 17:

• The reference to ''Paragraph 10 of Auditing Standard No. 15'' is replaced with ''Paragraph .10 of AS 1105.''

• The reference to ''AU sec. 329'' is replaced with ''AS 2305.''

x. In footnote 15 to paragraph 20, the reference to ''Paragraphs 37–38 of Auditing Standard No. 12'' is replaced with ''AS 2110.37–.38.''

y. In the note to paragraph 27, the reference to ''AU sec. 350'' is replaced with ''AS 2315.''

z. In the last sentence of paragraph 28, the reference to ''Paragraph 16'' is replaced with ''Paragraph .16.''

aa. In the last sentence of footnote 16 to the ninth bullet of paragraph 31, the reference to ''paragraph B28 of Auditing Standard No. 5'' is replaced with ''AS 2201.B28.''

bb. In the note to paragraph 34:

• In the first sentence, the reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In the last sentence, the reference to ''AU sec. 325'' is replaced with ''AS 1305.''

cc. In paragraph 35:

• Each reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In footnote 17, the reference to ''Paragraph B1 of Auditing Standard No. 5'' is replaced with ''AS 2201.B1.''

dd. In paragraph 38:

• In footnote 18, the reference to ''Paragraph A5 of Auditing Standard No. 5'' is replaced with ''AS 2201.A5.''

• In footnote 19, the reference to ''AU sec. 328'' is replaced with ''AS 2502.''

ee. In the note to paragraph 39, the reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

ff. In paragraph 40, the reference to ''paragraph 9.b.'' is replaced with ''paragraph .09b.''

gg. In the note to paragraph 41b, the reference to ''AU secs. 316.58–.62'' is replaced with ''AS 2401.58–.62.''

hh. In item (1) of paragraph 44a, the reference to ''paragraphs 32–34'' is replaced with ''paragraphs .32–.34.''

ii. In footnote 20 to paragraph 47, the reference to ''Paragraph .44 of AU sec. 350'' is replaced with ''AS 2315.44.''

jj. In Appendix A, paragraph numbers A1 through A3 are replaced with .A1 through .A3.

Auditing Standard No. 14, Evaluating Audit Results

Auditing Standard No. 14, *Evaluating Audit Results,* is amended as follows:

a. The section number ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

b. Paragraph numbers 1 through 37 are replaced with .01 through .37.

c. In footnote 3 to paragraph 6b:

• The reference to ''Paragraphs 46–48 of Auditing Standard No. 12'' is replaced with ''Paragraphs .46–.48 of AS 2110.''

• The reference to ''AU sec. 329'' is replaced with ''AS 2305.''

d. In the note to paragraph 6, the reference to ''paragraph 36'' is replaced with ''paragraph .36.''

e. In footnote 4 to paragraph 7, the reference to ''Paragraph 47 of Auditing Standard No. 12'' is replaced with ''AS 2110.47.''

f. In the first sentence of paragraph 9, the reference to ''paragraph 6.b.'' is replaced with ''paragraph .06b.''

g. In the second sentence of the note to paragraph 10, the reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

h. In paragraph 12:

• In the last sentence:

• The reference to ''paragraph 13'' is replaced with ''paragraph .13.''

• The reference to ''AU sec. 350'' is replaced with ''AS 2315.''

• In footnote 5, the reference to ''AU sec. 350.26'' is replaced with ''AS 2315.26.''

i. In the last sentence of the note to paragraph 13, the reference to ''Paragraph 27'' is replaced with ''Paragraph .27.''

j. In footnote 6 to paragraph 14b, the reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

k. In paragraph 17:

• In footnote 7:

• In the first sentence, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

• In the last sentence, the reference to ''AU sec. 508.35'' is replaced with ''AS 3101.35.''

• In footnote 11 to the second note, the reference to ''AU sec. 317'' is replaced with ''AS 2405.''

• In the third note, the reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

• In footnote 12 to the third note, the reference to ''Paragraphs 11–12 of Auditing Standard No. 11'' is replaced with ''AS 2105.11–.12.''

l. In paragraph 18, the reference to ''paragraph 17'' is replaced with ''paragraph .17.''

m. In the last sentence of paragraph 19, the reference to ''paragraph 36'' is replaced with ''paragraph .36.''

n. In the last sentence of paragraph 20, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

o. In footnote 14 to paragraph 20, the reference to ''AU sec. 316.05'' is replaced with ''AS 2401.05.''

p. In paragraph 23, the reference to ''AU secs. 316.79–.82A, AU sec. 317'' is replaced with ''AS 2401.79–.82A, AS 2405.''

q. In the note to paragraph 25a, the reference to ''paragraph 15'' is replaced with ''paragraph .15.''

r. In footnote 15 to paragraph 25c, the reference to ''Paragraph 5.d. of Auditing Standard No. 13'' is replaced with ''Paragraph .05d of AS 2301.''

s. In footnote 16 to paragraph 25d, the reference to ''Paragraph 27'' is replaced with ''Paragraph .27.''

t. In the note to paragraph 27, the reference to ''AU secs. 316.64–.65'' is replaced with ''AS 2401.64–.65.''

u. In footnote 17 to paragraph 28:

• The first parenthetic reference to ''paragraph 9'' is replaced with ''paragraph .09.''

• The second parenthetic reference to ''paragraphs 20–23'' is replaced with ''paragraphs .20–.23.''

• The third parenthetic reference to ''paragraphs 24–27'' is replaced with ''paragraphs .24–.27.''

v. In the note to paragraph 29, the parenthetic reference to ''paragraphs 49–51 of Auditing Standard No. 12'' is replaced with ''AS 2110.49–.51.''

w. In the first note to paragraph 30:

• In the first sentence, the reference to ''AU sec. 411, *The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles*'' is replaced with ''AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.'*''

• In the last sentence, the reference to ''Auditing Standard No. 6'' is replaced with ''AS 2820.''

x. In paragraph 31:

• In the note, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

• In footnote 18 to the note, the reference to ''AU secs. 508.41–.44'' is replaced with ''AS 3101.41–.44.''

y. In paragraph 32:

• The reference to ''Auditing Standard No. 8'' is replaced with ''AS 1101.''

• In footnote 19, the reference to ''Paragraph 3 of Auditing Standard No. 8'' is replaced with ''AS 1101.03.''

z. In paragraph 34a, the parenthetic reference to ''paragraphs 14 and 17–19'' is replaced with ''paragraphs .14 and .17–.19.''

aa. In paragraph 34b, the parenthetic reference to ''paragraphs 20–23 and 28–29'' is replaced with ''paragraphs .20–.23 and .28–.29.''

bb. In paragraph 34c, the parenthetic reference to ''paragraph 36'' is replaced with ''paragraph .36.''

cc. In footnote 20 to paragraph 34e, the reference to ''Paragraphs 7–9 of Auditing Standard No. 15'' is replaced with ''Paragraphs .07–.09 of AS 1105.''

dd. In paragraph 35:

• In the last sentence, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

• In footnote 21, the reference to ''AU sec 508.22–.34'' is replaced with ''AS 3101.22–.34.''

ee. In the note to paragraph 36:

• In the first sentence, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In footnote 22, the reference to ''Paragraph 74 of Auditing Standard No.12'' is replaced with ''AS 2110.74.''

• In the last sentence, the reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

• In footnote 23, the reference to ''Paragraphs 32–34 of Auditing Standard No. 13'' is replaced with ''AS 2301.32–.34.''

ff. In paragraph 37:

• Each reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In footnote 24:

• The reference to ''Paragraphs 62–70 of Auditing Standard No. 5'' is replaced with ''AS 2201.62–.70.''

• The reference to ''paragraphs 71–73 of Auditing Standard No. 5'' is replaced with ''AS 2201.71–.73.''

gg. In Appendix A, paragraph numbers A1 through A3 are replaced with .A1 through .A3.

hh. In footnote 2 to paragraph A2, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

ii. In footnote 3 to paragraph A3, the reference to ''Paragraph 10'' is replaced with ''Paragraph .10.''

jj. In Appendix B, paragraph numbers B1 through B2 are replaced with .B1 through .B2.

kk. In paragraph B1:

• The reference to ''Paragraph 17'' is replaced with ''Paragraph .17.''

• In footnote 1:

• In the first sentence, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

• In the last sentence, the reference to ''AU sec. 508.35'' is replaced with ''AS 3101.35.''

• In footnote 5 to the second note, the reference to ''AU sec. 317'' is replaced with ''AS 2405.''

ll. In the last sentence of paragraph B2.o, the reference to ''paragraph B2.l'' is replaced with ''paragraph .B2l.''

mm. In Appendix C, paragraph number C1 is replaced with .C1.

nn. In paragraph C1, the reference to ''paragraph 28'' is replaced with ''paragraph .28.''

oo. In footnote 1 to item (2) of paragraph C1b, the reference to ''Paragraph 9 of Auditing Standard No. 15'' is replaced with ''Paragraph .09 of AS 1105.''

pp. In the parenthetic reference of footnote 2 to item (1) of paragraph C1c:

• The reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

• The reference to ''AU sec. 508'' is replaced with ''AS 3101.''

Auditing Standard No. 15, Audit Evidence

Auditing Standard No. 15, *Audit Evidence,* is amended as follows:

a. The section number ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

b. Paragraph numbers 1 through 29 are replaced with .01 through .29.

c. In footnote 1 to paragraph 3:

• In the first sentence, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• In the second sentence, the reference to ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

d. In footnote 2 to the first bullet of paragraph 5, the reference to ''Paragraph A5 of Auditing Standard No. 12'' is replaced with ''Paragraph .A5 of AS 2110.''

e. In footnote 3 to paragraph 10:

• In the first sentence, the reference to ''AU sec. 336'' is replaced with ''AS 1210.''

• In the last sentence:

• The reference to ''AU sec. 324, *Service Organizations*'' is replaced with ''AS 2601, *Consideration of an Entity's Use of a Service Organization.*''

• The reference to ''Auditing Standard No. 5'' is replaced with ''AS 2201.''

f. In footnote 5 to paragraph 12, the reference to ''paragraph 28 of Auditing Standard No. 5'' is replaced with ''AS 2201.28.''

g. In footnote 6 to paragraph 13a, the reference to ''Auditing Standard No.12'' is replaced with ''AS 2110.''

h. In footnote 7 to paragraph 13b, the reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

i. In the first sentence of paragraph 14, the reference to ''Paragraphs 15–21'' is replaced with ''Paragraphs .15–.21.''

j. In footnote 8 to paragraph 16, the reference to ''AU sec. 331, *Inventories*'' is replaced with ''AS 2510, *Auditing Inventories.*''

k. In footnote 9 to paragraph 17, the reference to ''AU sec. 333'' is replaced with ''AS 2805.''

l. In footnote 10 to paragraph 18, the reference to ''AU sec. 330'' is replaced with ''AS 2310.''

m. In footnote 11 to paragraph 21, the reference to ''AU sec. 329'' is replaced with ''AS 2305.''

n. In paragraph 27, the reference to ''paragraphs 25–26'' is replaced with ''paragraphs .25–.26.''

o. In footnote 12 to paragraph 27, the reference to ''paragraphs 12–13 and paragraphs 17–19 of Auditing Standard No. 14'' is replaced with ''AS 2810.12–.13 and AS 2810.17–.19.''

p. In footnote 13 to paragraph 28, the reference to ''AU sec. 350'' is replaced with ''AS 2315.''

Auditing Standard No. 16, Communications with Audit Committees

Auditing Standard No. 16, *Communications with Audit Committees,* is amended as follows:

a. The section number ''Auditing Standard No. 16'' is replaced with ''AS 1301.''

b. Paragraph numbers 1 through 26 are replaced with .01 through .26.

c. In the first sentence of footnote 5 to paragraph 8, the reference to ''paragraphs 5.f. and 54–57 of Auditing Standard No. 12'' is replaced with ''paragraphs .05f and .54–.57 of AS 2110.''

d. In the first sentence of footnote 6 to paragraph 8, the reference to ''AU sec. 317'' is replaced with ''AS 2405.''

e. In paragraph 9:

• In footnote 7, the reference to ''paragraphs 8–9 of Auditing Standard No. 9'' is replaced with ''paragraphs .08–.09 of AS 2101.''

• In the first sentence of footnote 8, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

f. In footnote 9 to paragraph 10a, the reference to ''paragraph 16 of Auditing Standard No. 9'' is replaced with ''AS 2101.16.''

g. In footnote 10 to paragraph 10b, the reference to ''AU sec. 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

h. In footnote 11 to paragraph 10c, the reference to ''paragraphs 16–19 of Auditing Standard No. 5'' is replaced with ''paragraphs .16–.19 of AS 2201.''

i. In footnote 12 to paragraph 10d, the reference to ''paragraphs 8–14 of Auditing Standard No. 9'' is replaced with ''AS 2101.08–.14.''

j. In footnote 13 to paragraph 10e, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

k. In footnote 14 to paragraph 11, the reference to ''paragraph 15 of Auditing Standard No. 9'' is replaced with ''AS 2101.15.''

l. In footnote 17 to item (1) of paragraph 12c, the reference to ''AU sec. 342'' is replaced with ''AS 2501.''

m. In footnote 20 to item (1) of paragraph 12d, the reference to ''paragraph 71.g. of Auditing Standard No. 12'' is replaced with ''AS 2110.71g.''

n. In the first sentence of the note to paragraph 12, the reference to ''paragraph 12'' is replaced with ''paragraph .12.''

o. In footnote 21 to item (1) of paragraph 13a, the reference to ''paragraphs 24–27 of Auditing Standard No. 14'' is replaced with ''paragraphs .24–.27 of AS 2810.''

p. In footnote 22 to item (2) of paragraph 13a, the reference to ''paragraph 27 of Auditing Standard No. 14'' is replaced with ''AS 2810.27.''

q. In footnote 23 to paragraph 13c, the reference to ''AU sec. 342'' is replaced with ''AS 2501.''

r. In footnote 24 to paragraph 13d, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

s. In footnote 25 to paragraph 13e:

• In the first sentence, the reference to ''paragraphs 30–31 of Auditing Standard No. 14'' is replaced with ''AS 2810.30–.31.''

• In the last sentence:

• The reference to ''Auditing Standard No. 18'' is replaced with ''AS 2410.''

• The reference to ''AU sec. 341, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern*'' is replaced with ''AS 2415, *Consideration of an Entity's Ability to Continue as a Going Concern.*''

t. In footnote 27 to paragraph 14:

• In the first sentence, the reference to ''AU sec. 550'' is replaced with ''AS 2710.''

• In the last sentence:

• The reference to ''AU sec. 550'' is replaced with ''AS 2710.''

• The reference to ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

• The reference to ''AU sec. 558'' is replaced with ''AS 2705.''

• The reference to ''AU sec. 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

u. In footnote 28 to paragraph 17:

• In the first sentence, the reference to ''AU sec. 341'' is replaced with ''AS 2415.''

• In the last sentence, the reference to ''AU secs. 341.03a–c'' is replaced with ''AS 2415.03a–c.''

v. In footnote 29 of paragraph 17a:

• The reference to ''AU sec. 341.06'' is replaced with ''AS 2415.06.''

• The reference to ''AU sec 341.07'' is replaced with ''AS 2415.07.''

w. In footnote 30 to paragraph 17b, the reference to ''AU sec. 341.08'' is replaced with ''AS 2415.08.''

x. In footnote 31 to paragraph 17c:

• In the first sentence, the reference to ''AU sec. 341.12'' is replaced with ''AS 2415.12.''

• In the last sentence, the reference to ''AU sec. 341.03c'' is replaced with ''AS 2415.03c.''

y. In footnote 32 to item (1) of paragraph 17c, the reference to ''AU sec. 341.10'' is replaced with ''AS 2415.10.''

z. In footnote 33 to item (2) of paragraph 17c, the reference to ''AU sec. 341.12–.16'' is replaced with ''AS 2415.12–.16.''

aa. In footnote 34 to paragraph 18, the reference to ''paragraph 20 of Auditing Standard No. 14'' is replaced with ''paragraph .20 of AS 2810.''

bb. In footnote 36 to paragraph 18, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

cc. In footnote 37 to paragraph 19, the reference to ''paragraph 10 of Auditing Standard No. 14'' is replaced with ''AS 2810.10.''

dd. In footnote 39 to the note to paragraph 23, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

ee. In footnote 40 to paragraph 24:

• The reference to ''AU sec. 316.79–.81'' is replaced with ''AS 2401.79–.81.''

• The reference to ''AU sec. 317.17'' is replaced with ''AS 2405.17.''

ff. In paragraph 25:

• Footnote 41 is deleted.

• In footnote 42, the reference to ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

• In the note, the reference to ''paragraphs 12 or 18'' is replaced with ''paragraphs .12 or .18.''

gg. In Appendix A, paragraph numbers A1 through A4 are replaced with .A1 through .A4.

hh. Appendix B of Auditing Standard No. 16 is replaced with the following: This appendix identifies other PCAOB rules and standards related to the audit that require communication of specific matters between the auditor and the audit committee.

• AS 6115, *Reporting on Whether a Previously Reported Material Weakness Continues to Exist,* paragraphs .60, .62, and .64

• AS 2201, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements,* paragraphs .78–.81, .91, .C7, and .C14

• AS 2110, *Identifying and Assessing Risks of Material Misstatement,* paragraphs .05f and .54–.57

• AS 2410, *Related Parties,* paragraphs .07 and .19

• Attestation Standard No. 1, *Examination Engagements Regarding Compliance Reports of Brokers and Dealers,* paragraphs 34 and 35

• Attestation Standard No. 2, *Review Engagements Regarding Exemption Reports of Brokers and Dealers,* paragraph 15

• PCAOB Rule 3524, *Audit Committee Pre-approval of Certain Tax Services*

• PCAOB Rule 3525, *Audit Committee Pre-approval of Non-audit Services Related to Internal Control Over Financial Reporting*

• PCAOB Rule 3526, *Communication with Audit Committees Concerning Independence*

• AS 2401, *Consideration of Fraud in a Financial Statement Audit,* paragraphs .79–.81

• AS 2405, *Illegal Acts by Clients,* paragraphs .08, .17, and .20

• AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements,* paragraphs .04–.07 and .09

• AS 2502, *Auditing Fair Value Measurements and Disclosures,* paragraph .50

• AS 2805, *Management Representations,* paragraph .05

• AS 2710, *Other Information in Documents Containing Audited Financial Statements,* paragraphs .04 and .06

• AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes,* paragraph .13

• AS 4105, *Reviews of Interim Financial Information,* paragraphs .08–.09, .30–.31, and .33–.36

ii. In Appendix C, paragraph numbers C1 through C2 are replaced with .C1 through .C2.

jj. In footnote 2 to item 2b of paragraph C1b, the reference to ''AU sec. 325'' is replaced with ''AS 1305.''

kk. In footnote 3 to item (b) of paragraph C2, the reference to ''AU sec. 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

Auditing Standard No. 17, Auditing Supplemental Information Accompanying Audited Financial Statements

Auditing Standard No. 17, *Auditing Supplemental Information Accompanying Audited Financial Statements,* is amended as follows:

a. The section number ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

b. Paragraph numbers 1 through 15 are replaced with .01 through .15.

c. In footnote 3 to the note to paragraph 3b, the reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

d. In footnote 6 to paragraph 7, the reference to ''paragraph 10 of Auditing Standard No. 14'' is replaced with ''paragraph .10 of AS 2810.''

e. In footnote 7 to the note to paragraph 8, the reference to ''paragraph 17 of Auditing Standard No. 14'' is replaced with ''AS 2810.17.''

f. In footnote 8 to paragraph 12b:

• In the first sentence, the reference to ''AU sec. 561'' is replaced with ''AS 2905.''

• In the second sentence, the reference to ''AU sec. 561'' is replaced with ''AS 2905.''

g. In Appendix A, paragraph numbers A1 and A2 are replaced with .A1 and .A2.

Auditing Standard No. 18, Related Parties

Auditing Standard No. 18, *Related Parties,* is amended as follows:

a. The section number ''Auditing Standard No. 18'' is replaced with ''AS 2410.''

b. Paragraph numbers 1 through 19 are replaced with .01 through .19.

c. In footnote 2 to paragraph 2:

• In the first sentence, the reference to ''paragraphs 30–31 of Auditing Standard No. 14'' is replaced with ''paragraphs .30–.31 of AS 2810.''

• In the last sentence, the reference to ''AU sec. 411, *The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles*'' is replaced with ''AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.'* ''

d. In paragraph 3:

• In the first sentence, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In item a, the parenthetic reference to ''paragraph 4'' is replaced with ''paragraph .04.''

• In item b, the parenthetic reference to ''paragraphs 5–7'' is replaced with ''paragraphs .05–.07.''

• In item c, the parenthetic reference to ''paragraphs 8–9'' is replaced with ''paragraphs .08–.09.''

• In the second note:

• The reference to ''paragraphs 4–9'' is replaced with ''paragraphs .04–.09.''

• The reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

e. In footnote 3 to paragraph 4:

• In the first sentence, the reference to ''paragraph 18 of Auditing Standard No. 12'' is replaced with ''AS 2110.18.''

• In the last sentence, the reference to ''paragraph 20 of Auditing Standard No. 12'' is replaced with ''AS 2110.20.''

f. In footnote 4 to paragraph 5:

• In the first sentence, the reference to ''AU sec. 333'' is replaced with ''AS 2805.''

• In the last sentence, the reference to ''paragraph 5'' is replaced with ''paragraph .05.''

g. In paragraph 6, the reference to ''paragraph 5'' is replaced with ''paragraph .05.''

h. In footnote 7 to paragraph 7, the reference to ''Auditing Standard No. 16'' is replaced with ''AS 1301.''

i. In footnote 8 to paragraph 8:

• In the first sentence, the reference to ''paragraph 49 of Auditing Standard No. 12'' is replaced with ''AS 2110.49.''

• In the last sentence, the reference to ''paragraph 5 of Auditing Standard No. 10'' is replaced with ''paragraph .05 of AS 1201.''

j. In footnote 9 to paragraph 9, the reference to ''AU sec. 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

k. In paragraph 10:

• In footnote 10, the reference to ''paragraph 59 of Auditing Standard No. 12'' is replaced with ''AS 2110.59.''

• In the note:

• The reference to ''paragraphs 4–9'' is replaced with ''paragraphs .04–.09.''

• The reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

l. In paragraph 11:

• In footnote 11, the reference to ''paragraph 3 of Auditing Standard No. 13'' is replaced with ''paragraph .03 of AS 2301.''

• In footnote 12:

• The reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

• The reference to ''paragraph 17 of Auditing Standard No. 15'' is replaced with ''paragraph .17 of AS 1105.''

• In the note:

• In the first sentence, the reference to ''AU sec. 316'' is replaced with ''AS 2401.''

• In the last sentence, the reference to ''AU sec. 316.67'' is replaced with ''AS 2401.67.''

m. In the last sentence of the note to paragraph 12, the reference to ''paragraph 12'' is replaced with ''paragraph .12.''

n. In footnote 16 to paragraph 15, the reference to ''paragraph 29 of Auditing Standard No .15'' is replaced with ''AS 1105.29.''

o. In paragraph 16:

• In footnote 17 to item b, the reference to ''AU sec. 333.04'' is replaced with ''AS 2805.04.''

• In item e, the reference to ''paragraph 12'' is replaced with ''paragraph .12.''

• In item f:

• In footnote 18 to item ii, the reference to ''paragraph 74 of Auditing Standard No. 12'' is replaced with ''AS 2110.74.''

• In the last sentence of item iii:

• The reference to ''AU secs. 316.79–.82'' is replaced with ''AS 2401.79–.82.''

• The reference to ''AU sec. 317'' is replaced with ''AS 2405.''

p. In footnote 19 to paragraph 17, the reference to ''paragraphs 30–31 of Auditing Standard No. 14'' is replaced with ''AS 2810.30–.31.''

q. In footnote 20 to paragraph 18:

• In the first sentence, the reference to ''paragraph .06.l. of AU sec. 333'' is replaced with ''AS 2805.06l.''

• In the last sentence, the reference to ''AU sec. 508'' is replaced with ''AS 3101.''

r. In footnote 21 to paragraph 19, the reference to ''Auditing Standard No. 16'' is replaced with ''AS 1301.''

s. In Appendix A, paragraph numbers A1 through A3 are replaced with .A1 through .A3.

t. In paragraph A1:

• In the second sentence, the reference to ''paragraph A2.'' is replaced with ''paragraph .A2.''

• In the third sentence, the reference to ''paragraph A3.'' is replaced with ''paragraph .A3.''

AU sec. 110, ''Responsibilities and Functions of the Independent Auditor''

SAS No. 1, ''Codification of Auditing Standards and Procedures,'' section 110, ''Responsibilities and Functions of the Independent Auditor'' (AU sec. 110, ''Responsibilities and Functions of the Independent Auditor''), as amended, is amended as follows:

a. The section number ''AU Section 110'' is replaced with ''AS 1001.''

b. In the third sentence of paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

c. In paragraph 02:

• In footnote 1:

• In the first sentence, the reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

• In the second sentence, the reference to ''section 317'' is replaced with ''AS 2405.''

• In footnote 2, the phrase ''section 230, *Due Professional Care in the Performance of Work,* paragraphs .10 through .13'' is replaced with ''paragraphs .10 through .13 of AS 1015, *Due Professional Care in the Performance of Work.*''

d. In the first sentence of paragraph .05, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

e. Paragraph .10 is deleted.

f. Paragraph .11 and its following note is added:

The auditor should be aware of and consider auditing interpretations applicable to his or her audit. If the auditor does not apply the auditing guidance included in an applicable auditing interpretation, the auditor should be prepared to explain how he or she complied with the provisions of the auditing standard addressed by such auditing guidance.

Note: The term ''auditing interpretations,'' as used in this paragraph, refers to the publications entitled ''Auditing Interpretation'' issued by the American Institute of Certified Public Accountants' Auditing Standards Board as in existence on April 16, 2003, and in effect.

AU sec. 150, ''Generally Accepted Auditing Standards''

SAS No. 95, ''Generally Accepted Auditing Standards'' (AU sec. 150, ''Generally Accepted Auditing Standards''), as amended, is rescinded.

AU sec. 161, ''The Relationship of Generally Accepted Auditing Standards to Quality Control Standards''

SAS No. 25, ''The Relationship of Generally Accepted Auditing Standards to Quality Control Standards,'' (AU sec. 161, ''The Relationship of Generally Accepted Auditing Standards to Quality Control Standards''), as amended, is amended as follows:

a. The section number ''AU Section 161'' is replaced with ''AS 1110.''

b. The title ''The Relationship of Generally Accepted Auditing Standards to Quality Control Standards'' is replaced with ''Relationship of Auditing Standards to Quality Control Standards.''

c. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 4)'' is deleted.

d. In paragraph .01:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The last sentence is deleted.

e. In the second sentence of paragraph .02, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

f. In paragraph .03:

• In the first sentence, the phrase ''Generally accepted auditing standards'' is replaced with ''Auditing standards.''

• In the second sentence, the phrase ''generally accepted auditing standards'' is replaced with ''auditing standards.''

• In the last sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the auditing standards.''

AU sec. 201, ''Nature of the General Standards''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' (AU sec. 201, ''Nature of the General Standards''), is rescinded.

AU sec. 210, ''Training and Proficiency of the Independent Auditor''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' section 210 ''Training and Proficiency of the Independent Auditor'' (AU sec. 210, ''Training and Proficiency of the Independent Auditor''), as amended, is amended as follows:

a. The section number ''AU Section 210'' is replaced with ''AS 1010.''

b. In paragraph .01, the introductory phrase ''The first general standard is:'' is deleted.

c. In paragraph .02, the phrase ''This standard'' is replaced with the phrase ''The statement in the preceding paragraph.''

AU sec. 220, ''Independence''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' section 220 ''Independence'' (AU sec. 220, ''Independence''), as amended, is amended as follows:

a. The section number ''AU Section 220'' is replaced with ''AS 1005.''

b. In paragraph .01, the introductory phrase ''The second general standard is:'' is deleted.

c. In the first sentence of paragraph .02, the phrase ''This standard'' is replaced with the phrase ''The statement in the preceding paragraph.''

d. In paragraph .05, the phrase ''that differ from the AICPA requirements in certain respects'' is deleted.

AU sec. 230, ''Due Professional Care in the Performance of Work''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' section 230 ''Due Professional Care in the Performance of Work'' (AU sec. 230, ''Due Professional Care in the Performance of Work''), as amended, is amended as follows:

a. The section number ''AU Section 230'' is replaced with ''AS 1015.''

b. Footnote * to the title of the standard is deleted.

c. In paragraph .01:

• The introductory phrase ''The third general standard is:'' is deleted.

• Footnote 1 is deleted.

d. In the first sentence of paragraph .02, the phrase ''This standard'' is replaced with ''The statement in the preceding paragraph.''

e. In footnote 4 to paragraph .06, the reference to ''Auditing Standard No. 10'' is replaced with ''AS 1201.''

f. In footnote 5 to paragraph .11, the reference to ''section 342'' is replaced with ''AS 2501.''

g. In paragraph .12:

• In the fifth sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the sixth sentence, the parenthetic reference to ''paragraph 9 of Auditing Standard No. 15'' is replaced with ''paragraph .09 of AS 1105.''

AU sec. 315, ''Communications Between Predecessor and Successor Auditors''

SAS No. 84, ''Communications Between Predecessor and Successor Auditors'' (AU sec. 315, ''Communications Between Predecessor and Successor Auditors''), as amended, is amended as follows:

a. The section number ''AU Section 315'' is replaced with ''AS 2610.''

b. The title ''Communications Between Predecessor and Successor Auditors'' is replaced with ''Initial Audits—Communications Between Predecessor and Successor Auditors.''

c. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 7)'' is deleted.

d. In last sentence of paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

e. In paragraph .09:

• The sentence ''The successor auditor may wish to consider other reasonable inquiries.'' is moved to the end of the paragraph, after the fifth bullet.

• In footnote 5 to the third bullet:

• The reference to ''section 316'' is replaced with ''AS 2401.''

• The reference to ''section 317'' is replaced with ''AS 2405.''

• The reference to ''section 325'' is replaced with ''AS 1305.''

• In footnote 5A to the last bullet, the reference to ''Paragraph .66 of AU sec. 316, *Consideration of Fraud in a Financial Statement Audit,*'' is replaced with ''AS 2401.66.''

f. In the last sentence of footnote 8 to paragraph .12, the reference to ''section 543, *Part of Audit Performed by Other Independent Auditors,* paragraph 10*a*'' is replaced with ''paragraph .10*a* of AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

g. In paragraph .16:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the second sentence, the reference to ''section 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205.''

• In the last sentence:

• The reference to ''AU sec. 336'' is replaced with ''AS 1210.''

• The reference to ''AU sec. 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements,*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

• The reference to ''paragraphs 16–19 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .16–.19 of AS 2201.''

h. In the first sentence of paragraph .20, the reference to ''section 331, *Inventories*'' is replaced with ''AS 2510, *Auditing Inventories.*''

i. In paragraph .21:

• In the last sentence, the reference to ''section 561'' is replaced with ''AS 2905.''

• In footnote 9, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .70 through .74'' is replaced with ''paragraphs .70 through .74 of AS 3101, *Reports on Audited Financial Statements.*''

j. Under item 1 of paragraph 25:

• In the first sentence of the illustrative letter's first paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first bullet, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In item (2) of the illustrative paragraph, the phrase ''generally accepted auditing standards'' is

replaced with ''the standards of the PCAOB.''

AU sec. 316, ''Consideration of Fraud in a Financial Statement Audit''

SAS No. 99, ''Consideration of Fraud in a Financial Statement Audit'' (AU sec. 316, ''Consideration of Fraud in a Financial Statement Audit''), as amended, is amended as follows:

a. The section number ''AU Section 316'' is replaced with ''AS 2401.''

b. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 82)'' is deleted.

c. In paragraph .01:

• In the first sentence, the reference to ''Section 110, *Responsibilities and Functions of the Independent Auditor,* paragraph .02'' is replaced with ''Paragraph .02 of AS 1001, *Responsibilities and Functions of the Independent Auditor,*.''

• In the note, the reference to ''paragraphs 14–15 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .14–.15 of AS 2201.''

• In the first sentence of footnote 1, the reference to ''section 317'' is replaced with ''AS 2405.''

d. In paragraph .01A:

• In the first sentence, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In the second sentence, the reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

• In the last sentence, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

e. In the second sentence of paragraph .04, the reference to ''section 110.03'' is replaced with ''AS 1001.03.''

f. In the fifth sentence of paragraph .09, the term ''GAAS'' is replaced with ''the standards of the PCAOB.''

g. In footnote 7 to paragraph .12, the reference to ''section 230, *Due Professional Care in the Performance of Work,* paragraphs .10 through .13'' is replaced with ''paragraphs .10 through .13 of AS 1015, *Due Professional Care in the Performance of Work*.''

h. In the second sentence of paragraph .13, the phrase ''section 230, *Due Professional Care in the Performance of Work,* paragraphs .07 through .09'' is replaced with ''AS 1015.07 through .09.''

i. In paragraph .52:

• In the first sentence, the reference to ''Paragraph 8 of Auditing Standard No. 13, *The Auditor's Responses to the Risks of Material Misstatement,*'' is replaced with ''AS 2301.08.''

• In the last sentence, the reference to ''Paragraph 12 of Auditing Standard No. 13'' is replaced with ''AS 2301.12.''

• In the note, the reference to ''Paragraph 71.b. of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement,*'' is replaced with ''AS 2110.71b.''

j. In paragraph .53:

• In footnote 20 to the fourth bullet, the reference to ''AU sec. 329'' is replaced with ''AS 2305.''

• In the fifth bullet, the parenthetic reference to ''paragraph 54 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.54.''

k. In paragraph .54:

• In footnote 21 to the second sub-bullet of the first bullet, the reference to ''AU sec. 330'' is replaced with ''AS 2310.''

• In footnote 22 to the second bullet, the reference to ''AU sec. 336'' is replaced with ''AS 1210.''

• In the third bullet:

• In the fourth sentence, the reference to ''section 342'' replaced with ''AS 2501.''

• In the fifth sentence, the parenthetic reference to ''section 342.09 through .14'' is replaced with ''AS 2501.09 through .14.''

l. In the second sentence of paragraph .56, the reference to ''paragraphs 8 through 15 of Auditing Standard No. 13, *The Auditor's Responses to the Risks of Material Misstatement,*'' is replaced with ''AS 2301.08 through .15.''

m. In footnote 23 to item 1 of paragraph .58, the reference to ''paragraphs 28 through 32 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.28 through .32.''

n. In the last sentence of the fifth bullet of paragraph .61, the reference to ''paragraphs 11 through 14 of Auditing Standard No. 9'' is replaced with ''paragraphs .11 through .14 of AS 2101.''

o. In the last sentence of paragraph .63, the reference to ''Paragraphs 24 through 27 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.24 through .27.''

p. In footnote 24 to paragraph .63, the reference to ''section 342, *Auditing Accounting Estimates,* paragraphs .02 and .16,'' is replaced with ''AS 2501.02 and .16.''

q. In paragraph .66:

• In the first note, the reference to ''Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.''

• In the second note:

• In the second sentence, the reference to ''paragraphs 14–16 of Auditing Standard No. 18'' is replaced with ''paragraphs .14–.16 of AS 2410.''

• In the last sentence, the reference to ''Auditing Standard No. 18, *Related Parties,*'' is replaced with ''AS 2410.''

r. In the note to paragraph .66A, the reference to ''Paragraph 11A of Auditing Standard No. 13'' is replaced with ''AS 2301.11A.''

s. In paragraph 67:

• In the note, the reference to ''Paragraphs 20–23 of Auditing Standard No. 14, *Evaluating Audit Results,*'' is replaced with ''AS 2810.20–.23.''

• In the second sentence of footnote 25A to the third bullet, the reference to ''Auditing Standard No. 18, *Related Parties,*'' is replaced with ''AS 2410.''

t. In paragraph 67A:

• In the note, the reference to ''AU sec. 550'' is replaced with ''AS 2710.''

• In footnote 25B, the reference to ''paragraphs 30–31 of Auditing Standard No. 14'' is replaced with ''AS 2810.30–.31.''

u. In paragraph .80:

• In the second sentence, the parenthetic reference to ''section 325, 'Communications About Control Deficiencies in An Audit of Financial Statements,' paragraph 4'' is replaced with ''paragraph .04 of AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements*.''

• In the third sentence, the parenthetic reference to ''paragraphs 72–73 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.72–.73.''

v. In the second sentence of paragraph .81, the parenthetic reference to ''paragraphs 12–13 of Auditing Standard No. 16'' is replaced with ''paragraphs .12–.13 of AS 1301.''

w. In paragraph .82:

• In item a, the reference to ''AU sec. 315, *Communications Between Predecessor and Successor Auditors*'' is replaced with ''AS 2610, *Initial Audits—Communications Between Predecessor and Successor Auditors*.''

• In footnote 40, the reference to ''Section 315'' is replaced with ''AS 2610.''

x. In paragraph .83:

• In the first bullet, the parenthetic reference to ''paragraphs 52 and 53 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.52 and .53.''

• In the second bullet, the parenthetic reference to ''paragraph 47, paragraphs 56 through 58, and paragraphs 65 through 69 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.47, AS 2110.56 through .58, and AS 2110.65 through .69.''

• In the third bullet:

• The first parenthetic reference to ''(paragraphs 59 through 69 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*)'' is replaced with ''(AS 2110.59 through .69.).''

• The second parenthetic reference to ''(paragraphs 5 through 15 of Auditing Standard No. 13, *The Auditor's Response to the Risks of Material Misstatement*)'' is replaced with ''(AS 2301.05 through .15.).''

• In the fourth bullet, the parenthetic reference to ''paragraph 68 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.68.''

• In the fifth bullet, the parenthetic reference to ''paragraph 15 of Auditing Standard No. 13, *The Auditor's Responses to the Risks of Material Misstatements*'' is replaced with ''AS 2301.15.''

• In the sixth bullet, the parenthetic reference to ''paragraphs 5 through 9 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.05 through .09.''

y. In the first sentence of item A.1 of paragraph .85, the reference to ''paragraphs 65 through 69 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.65 through .69.''

z. Paragraphs .86 through .88 are deleted.

aa. Footnotes 5 and 6 to paragraph .86 are deleted.

bb. Footnote 8 to paragraph .87 is deleted.

cc. Footnotes 1 through 11 to paragraph .88 are deleted.

AU sec. 317, ''Illegal Acts by Clients''

SAS No. 54, ''Illegal Acts by Clients'' (AU sec. 317, ''Illegal Acts by Clients''), as amended, is amended as follows:

a. The section number ''AU Section 317'' is replaced with ''AS 2405.''

b. In the references before paragraph .01, the phrase ''(Supersedes section 328)'' is deleted.

c. In the first sentence of paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

d. In the last sentence of paragraph .05, the reference to ''section 110'' is replaced with ''AS 1001.''

e. In the last sentence of paragraph .07, the phrase ''generally accepted auditing standards'' is replaced with ''PCAOB auditing standards.''

f. In paragraph .08:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''PCAOB auditing standards.''

• The parenthetic reference to ''section 333'' is replaced with ''AS 2805.''

g. In footnote 2 to paragraph .21, the reference to ''section 508'' is replaced with ''AS 3101.''

h. In the subtitle before paragraph .22, the phrase ''in Accordance With Generally Accepted Auditing Standards'' is deleted.

i. In paragraph .23*b:*

• The reference to ''section 315, *Communications Between Predecessor and Successor Auditors*'' is replaced with ''AS 2610, *Initial Audits—Communications Between Predecessor and Successor Auditors.*''

• In footnote 5, the reference to ''section 315'' is replaced with ''AS 2610.''

AU sec. 9317, ''Illegal Acts by Clients: Auditing Interpretations of Section 317''

AU sec. 9317, ''Illegal Acts by Clients: Auditing Interpretations of Section 317,'' is amended as follows:

a. The section number ''AU Section 9317'' is replaced with ''AI 13.''

b. The title ''Illegal Acts by Clients: Auditing Interpretations of Section 317'' is replaced with ''Illegal Acts by Clients: Auditing Interpretations of AS 2405.''

c. In paragraph .01:

• In the first sentence, the phrase ''The second standard of field work requires'' is replaced with ''The auditing standards require.''

• In the last sentence:

• The reference to ''section 317'' is replaced with ''AS 2405, *Illegal Acts by Clients.*''

• The phrase ''the second standard of field work'' is replaced with ''AS 2110, *Identifying and Assessing Risks of Material Misstatement.*''

d. In paragraph .03, the reference to ''section 317'' is replaced with ''AS 2405.''

e. In paragraph .05, the parenthetic reference to ''section 317.22'' is replaced with ''AS 2405.22.''

AU sec. 322, ''The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements''

SAS No. 54, ''The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements'' (AU sec. 322, ''The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements''), as amended, is amended as follows:

a. The section number ''AU Section 322'' is replaced with ''AS 2605.''

b. The title ''The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements'' is replaced with ''Consideration of the Internal Audit Function.''

c. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 9)'' is deleted.

d. In the last sentence of paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

e. In the note to paragraph .01, the reference to ''paragraphs 16–19 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .16–.19 of AS 2201.''

f. In paragraph .02:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In footnote 2, the phrase ''the AICPA Code of Professional Conduct'' is replaced with ''PCAOB Rule 3520, *Auditor Independence.*''

g. In footnote 3 to paragraph .04, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

h. In footnote 5 to paragraph .18, the reference to ''paragraph 8 of Auditing Standard No. 15'' is replaced with ''paragraph .08 of AS 1105.''

i. In footnote 6 to paragraph .19, the reference to ''section 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

j. In the note to paragraph .22, the reference to ''paragraphs 18–19 of PCAOB Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.18–.19.''

k. In footnote 8 to paragraph .27, the reference to ''Auditing Standard No. 10'' is replaced with ''AS 1201.''

l. In the appendix, the title ''The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements'' is replaced with ''Consideration of the Internal Audit Function.''

AU sec. 324, ''Service Organizations''

SAS No. 70, ''Service Organizations'' (AU sec. 324, ''Service Organizations''), as amended, is amended as follows:

a. The section number ''AU Section 324'' is replaced with ''AS 2601.''

b. The title ''Service Organizations'' is replaced with ''Consideration of an Entity's Use of a Service Organization.''

c. Footnote * to the title of the standard is deleted.

d. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 44)'' is deleted.

e. In the note to paragraph .01, the reference to ''paragraphs B17–B27 of Appendix B, *Special Topics,* of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .B17–.B27 of Appendix B, *Special Topics,* of AS 2201.''

f. In paragraph .07:

• In the first sentence, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In the third bullet, the second sentence is deleted.

g. In the first sentence of paragraph .16, the reference to ''paragraph 18 and paragraphs 29 through 31 of Auditing Standard No. 13'' is replaced with ''paragraph .18 and paragraphs .29 through .31 of AS 2301.''

h. In the last sentence of paragraph .18, the reference to ''section 543, *Part of Audit Performed by Other Independent Auditors,* paragraph .10*a*'' is replaced with ''paragraph .10*a* of AS 1205, *Part of the Audit Performed by Other Independent Auditors*.''

i. In the first sentence of paragraph 19, the reference to ''section 543.12'' is replaced with ''AS 1205.12.''

j. In the last sentence of paragraph .20, the reference to ''section 325'' is replaced with ''AS 1305.''

k. In the second sentence of paragraph .22:

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The phrase ''general standards and with the relevant fieldwork and reporting standards'' is replaced with ''relevant PCAOB auditing standards.''

l. In the second sentence of paragraph .23:

• The reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• The reference to ''section 317'' is replaced with ''AS 2405.''

m. In paragraph .38, in the last sentence of the first paragraph of the sample report on controls placed in operation at a service organization, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

n. In the last sentence of paragraph .41, the reference to ''Section 350'' is replaced with ''AS 2315.''

o. In paragraph .54, in the last sentence of the first paragraph of the sample report on controls placed in operation at a service organization and tests of operating effectiveness, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

AU sec. 9324, ''Service Organizations: Auditing Interpretations of Section 324''

AU sec. 9324, ''Service Organizations: Auditing Interpretations of Section 324,'' as amended, is amended as follows:

a. The section number ''AU Section 9324'' is replaced with ''AI 18.''

b. The title ''Service Organizations: Auditing Interpretations of Section 324'' is replaced with ''Consideration of an Entity's Use of a Service Organization: Auditing Interpretations of AS 2601.''

c. In paragraph .01:

• In the first sentence, the reference to ''section 324, *Service Organizations*'' is replaced with ''AS 2601, *Consideration of an Entity's Use of a Service Organization*.''

• In the second sentence, the reference to ''Section 324.44*f*'' is replaced with ''AS 2601.44*f*.''

d. In the first sentence of paragraph .02, the reference to ''section 324.44*f*'' is replaced with ''AS 2601.44*f*.''

e. In paragraph .05:

• In the third sentence, the reference to ''Paragraphs .06 through .17 of section 324, *Service Organizations,*'' is replaced with ''AS 2601.06 through .17.''

• In the fourth sentence, the reference to ''section 324.06–.17'' is replaced with ''AS 2601.06–.17.''

• In the last sentence, the reference to ''section 324.06'' is replaced with ''AS 2601.06.''

f. In the second sentence of paragraph .07, the reference to ''Section 324.11–.16'' is replaced with ''AS 2601.11–.16.''

g. Following paragraph .16, in the Sample Scope Paragraph of a Service Auditor's Report Using the Carve-Out Method:

• The heading ''Independent Service Auditor's Report'' above the example report is replaced with ''Service Auditor's Report of Independent Registered Public Accounting Firm.''

• In the last sentence of the report, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the bracketed sentence, the reference to ''section 324.38 and .54'' is replaced with ''AS 2601.38 and .54.''

h. In the first sentence of paragraph .17, the reference to ''section 324.12'' is replaced with ''AS 2601.12.''

i. Following paragraph .18, in the Sample Service Auditor's Report Using the Inclusive Method:

• The heading ''Independent Service Auditor's Report'' above the example report is replaced with ''Service Auditor's Report of Independent Registered Public Accounting Firm.''

• In the last sentence of the first paragraph of the report, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

j. In paragraph .35, each reference to ''Section 324.32'' or ''section 324.32'' is replaced with ''AS 2601.32.''

k. In paragraph .36:

• Each reference to ''Section 324.32'' or ''section 324.32'' is replaced with ''AS 2601.32.''

• Footnote 2 is deleted.

l. In the first sentence of paragraph .37, the reference to ''section 550'' is replaced with ''AS 2710.''

m. In paragraph .38:

• In the first sentence, the reference to ''Section 324.29*g* and .44*l*'' is replaced with ''AS 2601.29*g* and .44*l*.''

• In the second sentence, the reference to ''Section 324.44*l*'' is replaced with ''AS 2601.44*l*.''

• In the third sentence, the reference to ''section 324.38 and .54'' is replaced with ''AS 2601.38 and .54.''

• In the fourth sentence, the reference to ''section 324.54'' is replaced with ''AS 2601.54.''

n. In the first sentence of paragraph .39, the reference to ''section 324.38 and .54'' is replaced with ''AS 2601.38 and .54.''

o. In the first sentence of paragraph .40, the reference to ''section 324.38 and .54'' is replaced with ''AS 2601.38 and .54.''

AU sec. 325, ''Communications About Control Deficiencies in an Audit of Financial Statements''

AU sec. 325, ''Communications About Control Deficiencies in an Audit of Financial Statements,'' as amended, is amended as follows:

a. The section number ''AU Section 325'' is replaced with ''AS 1305.''

b. Paragraph numbers 1 through 9 are replaced with .01 through .09.

c. The directions before paragraph 1 are replaced with the following:

Note: For an integrated audit of financial statements and internal control over financial reporting, see paragraphs .78–.84 of AS 2201, An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements.

Note: The following paragraphs apply in an audit of financial statements only:

d. In the second note to paragraph 3, the reference to ''paragraphs 62–70 of

PCAOB Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.62–.70.''

e. In the last sentence of paragraph 4, the reference to ''paragraphs 2 and 3'' is replaced with ''paragraphs .02 and .03.''

f. In the last sentence of paragraph 9:

• The reference to ''AU sec. 325'' is replaced with ''AS 1305.''

• The reference to ''paragraph 2'' is replaced with ''paragraph .02.''

AU sec. 9325, ''Communication of Internal Control Related Matters Noted in an Audit: Auditing Interpretations of Section 325''

AU sec. 9325, ''Communication of Internal Control Related Matters Noted in an Audit: Auditing Interpretations of Section 325,'' as amended, is amended as follows:

a. The section number ''AU Section 9325'' is replaced with ''AI 12.''

b. The title ''Communication of Internal Control Related Matters Noted in an Audit: Auditing Interpretations of Section 325'' is replaced with ''Communications About Control Deficiencies in an Audit of Financial Statements: Auditing Interpretations of AS 1305.''

c. In the note before paragraph .01:

• In the first sentence:

• The reference to ''AU sec. 325'' is replaced with ''AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements.*''

• The reference to ''paragraph 2'' is replaced with ''paragraph .02.''

• In the last sentence, the reference to ''paragraph A7 of Appendix A, *Definitions,* of PCAOB Auditing Standard No. 5'' is replaced with ''paragraph .A7 of Appendix A, *Definitions,* of AS 2201.''

d. In the first sentence of paragraph .01, the reference to ''Section 325'' is replaced with ''AS 1305.''

e. In the second sentence of paragraph .02, the reference to ''Section 325'' is replaced with ''AS 1305.''

f. In the first sentence of paragraph .03, the reference to ''Section 325'' is replaced with ''AS 1305.''

g. In the example report below paragraph .04, in the second sentence, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

AU sec. 9326, ''Evidential Matter: Auditing Interpretations of Section 326''

AU sec. 9326, ''Evidential Matter: Auditing Interpretations of Section 326,'' as amended, is amended as follows:

a. The section number ''AU Section 9326'' is replaced with ''AI 28.''

b. The title ''Evidential Matter: Auditing Interpretations of Section 326'' is replaced with ''Evidential Matter Relating to Income Tax Accruals: Auditing Interpretations.''

c. In paragraph .10:

• In the first sentence, the phrase ''third standard of field work requires'' is replaced with ''auditing standards require.''

• In the second sentence, the reference to ''Paragraph 35 of Auditing Standard No. 14'' is replaced with ''Paragraph .35 of AS 2810.''

• In the third sentence, the reference to ''Section 508, *Reports on Audited Financial Statements,* paragraph .24'' is replaced with ''Paragraph .24 of AS 3101, *Reports on Audited Financial Statements.*''

• In the fourth sentence, the reference to ''section 333 on *Management Representations*'' is replaced with ''AS 2805, *Management Representations.*''

• In the fifth sentence:

• The reference to ''Section 333.06'' is replaced with ''AS 2805.06.''

• The reference to ''section 333.08'' is replaced with ''AS 2805.08.''

• In the last sentence, the reference to ''section 333.13'' is replaced with ''AS 2805.13.''

d. In the first sentence of paragraph .12, the phrase ''Section 339, *Audit Documentation,* states that audit documentation is the principal record'' is replaced with ''Audit documentation is the written record.''

e. In paragraph .16, the reference to ''section 336'' is replaced with ''AS 1210.''

f. In the first sentence of paragraph .18, the reference to ''Section 336.01'' is replaced with ''AS 1210.01.''

g. In the first sentence of paragraph .19, the reference to ''section 337'' is replaced with ''AS 2505.''

AU sec. 328, ''Auditing Fair Value Measurements and Disclosures''

SAS No. No. 101, ''Auditing Fair Value Measurements and Disclosures'' (AU sec. 328, ''Auditing Fair Value Measurements and Disclosures''), as amended, is amended as follows:

a. The section number ''AU Section 328'' is replaced with ''AS 2502.''

b. In paragraph .06 each reference to ''Section 342'' or ''section 342'' is replaced with ''AS 2501.''

c. In footnote 3 to paragraph .07, the reference to ''section 332'' is replaced with ''AS 2503.''

d. In the first sentence of paragraph .11, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

e. In the last sentence of the fifth bullet of paragraph .12, the reference to ''section 324, *Service Organizations*'' is replaced with ''AS 2601, *Consideration of an Entity's Use of a Service Organization.*''

f. In the first sentence of paragraph .14, the reference to ''Paragraph A5, second note of Auditing Standard No. 5'' is replaced with ''Paragraph .A5, second note of AS 2201.''

g. In the last sentence of paragraph .20, the reference to ''section 336'' is replaced with ''AS 1210.''

h. In paragraph .22, the reference to ''Section 336'' or ''section 336'' is replaced with ''AS 1210.''

i. In footnote 6 to paragraph .40, the reference to ''section 329, *Analytical Procedures*'' is replaced with ''AS 2305, *Substantive Analytical Procedures.*''

j. In footnote 7 to paragraph .41, the reference to ''section 560'' is replaced with ''AS 2801.''

k. In footnote 8 to paragraph .43, the reference to ''paragraph 31 of Auditing Standard No. 14'' is replaced with ''paragraph .31 of AS 2810.''

l. In the last sentence of paragraph .47, the parenthetic reference to ''paragraphs 12 through 18 and 24 through 27 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.12 through .18 and AS 2810.24 through .27.''

m. In the first sentence of paragraph .48:

• The reference to ''Section 333'' is replaced with ''AS 2805.''

• The reference to ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

n. In paragraph .50, the reference to ''Paragraphs 12–13 of Auditing Standard No. 16'' is replaced with ''Paragraphs .12–.13 of AS 1301.''

AU sec. 329, ''Substantive Analytical Procedures''

SAS No. 56, ''Analytical Procedures'' (AU sec. 329, ''Substantive Analytical Procedures''), as amended, is amended as follows:

a. The section number ''AU Section 329'' is replaced with ''AS 2305.''

b. In the references before paragraph .01, the phrase ''(Supersedes section 318)'' is deleted.

c. In paragraph .01:

• In the first note, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In the second note, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

d. In the last sentence of paragraph .09, the parenthetic reference to ''paragraph 11 of Auditing Standard No.

13'' is replaced with ''paragraph .11 of AS 2301.''

e. In footnote 1 to paragraph .09, the reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

f. In the last sentence of paragraph .21, the parenthetic reference to ''Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.''

AU sec. 330, ''The Confirmation Process''

SAS No. 67, ''The Confirmation Process'' (AU sec. 330, ''The Confirmation Process''), as amended, is amended as follows:

a. The section number ''AU Section 330'' is replaced with ''AS 2310.''

b. In the references before paragraph .01, the phrase ''(Supersedes section 331.03–.08)'' is deleted.

c. In paragraph .01:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the last bullet:

• In the first sentence, the reference to ''section 331, *Inventories,* paragraphs .03–.08'' is replaced with ''paragraphs .03–.08 of AS 2510, *Auditing Inventories.*''

• Each reference to ''section 331.01'' is replaced with ''AS 2510.01.''

d. In paragraph .02:

• In the second sentence:

• The reference to ''section 350'' is replaced with ''AS 2315.''

• The reference to ''Auditing Standard No. 13'' is replaced with ''AS 2301.''

• In the last sentence, the reference to ''Auditing Standard No. 13, *The Auditor's Responses to the Risks of Material Misstatement*'' is replaced with ''AS 2301.''

e. In paragraph .03:

• The reference to ''section 336'' is replaced with ''AS 1210.''

• The reference to ''section 337'' is replaced with ''AS 2505.''

f. In the first sentence of paragraph .05, the reference to ''Auditing Standard No. 8'' is replaced with ''AS 1101.''

g. In the last sentence of paragraph .06, the reference to ''paragraph 8 of Auditing Standard No. 15'' is replaced with ''paragraph .08 of AS 1105.''

h. In the last sentence of paragraph .11, the reference to ''Auditing Standard No. 15, *Audit Evidence,*'' is replaced with ''AS 1105.''

i. In paragraph .15, the parenthetic reference to ''section 230'' is replaced with ''AS 1015.''

j. In footnote 2 to paragraph .27, the reference to ''Auditing Standard No. 18'' is replaced with ''AS 2410.''

k. In the last sentence of footnote 3 to paragraph .28, the reference to ''Section 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

AU sec. 331, ''Inventories''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' section 331 ''Inventories'' (AU sec. 331, ''Inventories''), as amended, is amended as follows:

a. The section number ''AU Section 331'' is replaced with ''AS 2510.''

b. The title ''Inventories'' is replaced with ''Auditing Inventories.''

c. Footnote * to the title of the standard is deleted.

d. Footnote 3 to the subtitle before paragraph .14, ''Inventories Held in Public Warehouses,'' is deleted.

e. In paragraph .15, the reference to ''sections 508.24 and 508.67'' is replaced with ''paragraphs .24 and .67 of AS 3101, *Reports on Audited Financial Statements.*''

AU sec. 332, ''Auditing Derivative Instruments, Hedging Activities, and Investments in Securities''

SAS No. 92, ''Auditing Derivative Instruments, Hedging Activities, and Investments in Securities'' (AU sec. 332, ''Auditing Derivative Instruments, Hedging Activities, and Investments in Securities''), as amended, is amended as follows:

a. The section number ''AU Section 332'' is replaced with ''AS 2503.''

b. Footnote 1 to the title of the standard is deleted.

c. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 81)'' is deleted.

d. In paragraph .01:

• In the last sentence, the reference to ''paragraphs 11 and 12 of Auditing Standard No. 15'' is replaced with ''paragraphs .11 and .12 of AS 1105.''

• In footnote 3, the reference to ''section 623, *Special Reports,* paragraph .04'' is replaced with ''paragraph .04 of AS 3305, *Special Reports.*''

e. In paragraph .06:

• In the first sentence, the reference to ''Auditing Standard No. 9'' is replaced with ''AS 2101.''

• In the second sentence, the reference to ''Auditing Standard No. 10'' is replaced with ''AS 1201.''

• In the last sentence, the reference to ''AU sec. 336'' is replaced with ''AS 1210.''

f. In the last sentence of paragraph .07, the reference to ''section 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

g. In the first sentence of paragraph .09, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

h. Footnote 6 to paragraph .10 is deleted.

i. In paragraph .11:

• In the fourth sentence, the reference to ''Paragraphs 28 through 32 and B1 through B6 of Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.28 through .32 and AS 2110.B1 through .B6.''

• In the last sentence, the reference to ''section 324, *Service Organizations*'' is replaced with ''AS 2601, *Consideration of an Entity's Use of a Service Organization.*''

• In the note, the reference to ''paragraph 39 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraph .39 of AS 2201.''

j. In footnote 8 to the fifth bullet of paragraph .14, the reference to ''Section 324'' is replaced with ''AS 2601.''

k. In the last sentence of paragraph .15, the reference to ''Auditing Standard No. 12, *Identifying and Assessing Risks of Material Misstatement*'' is replaced with ''AS 2110.''

l. In paragraph .16*a,* the reference to ''section 324'' is replaced with ''AS 2601.''

m. Footnote 10 to paragraph .18 is deleted.

n. In paragraph .21:

• In the first sentence of footnote 11 to the second bullet, the reference to ''Section 330'' is replaced with ''AS 2310, *The Confirmation Process.*''

• In footnote 12 to the last bullet, the reference to ''Section 329'' is replaced with ''AS 2305, *Substantive Analytical Procedures.*''

o. In footnote 13 to the second bullet of paragraph .22, the reference to ''Section 330.17'' is replaced with ''AS 2310.17.''

p. In footnote 15 to paragraph .32, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .16–.18'' is replaced with ''paragraphs .16–.18 of AS 3101, *Reports on Audited Financial Statements.*''

q. In paragraph .33:

• In the third sentence, the reference to ''section 560, *Subsequent Events,* paragraphs .05–.06)'' is replaced with ''paragraphs .05–.06 of AS 2801, *Subsequent Events.*''

• In the last sentence, the reference to ''section 560.03'' is replaced with ''AS 2801.03.''

r. In paragraph .35:

• In the sixth sentence, the reference to ''section 342'' is replaced with ''AS 2501.''

• In the last sentence, the reference to ''paragraphs 24 through 27 of Auditing Standard No. 14'' is replaced with ''paragraphs .24 through .27 of AS 2810.''

s. In paragraph .39:

• Each reference to ''Section 336'' is replaced with ''AS 1210.''

• Each reference to ''Section 324'' is replaced with ''AS 2601.''

t. In paragraph .43*a,* the reference to ''section 342'' is replaced with ''AS 2501.''

u. In paragraph .43*b,* the reference to ''section 336'' is replaced with ''AS 1210.''

v. In the third sentence of paragraph .49, the reference to ''section 411, *The Meaning of* Present Fairly in Conformity with Generally Accepted Accounting Principles, paragraph .04'' is replaced with ''paragraph .04 of AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.'*''

w. In paragraph .51, the parenthetic reference to ''paragraph 31 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.31.''

x. In paragraph .58:

• In the first sentence, the reference to ''Section 333'' is replaced with ''AS 2805.''

• In footnote 20, the reference to ''section 333.17'' is replaced with ''AS 2805.17.''

AU sec. 333, ''Management Representations''

SAS No. 85, ''Management Representations'' (AU sec. 333, ''Management Representations''), as amended, is amended as follows:

a. The section number ''AU Section 333'' is replaced with ''AS 2805.''

b. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 19)'' is deleted.

c. In paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

d. In footnote 1 to paragraph .02, the reference to ''Section 230'' is replaced with ''AS 1015.''

e. In the third sentence of paragraph .03, the reference to ''Auditing Standard No. 18'' is replaced with ''AS 2410.''

f. In the note to paragraph .05, the reference to ''paragraphs 75–77 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .75–.77 of AS 2201.''

g. In paragraph .06*g:*

• In footnote 4, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

• In the first sentence of footnote 6, the reference to ''Paragraph 11 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.11.''

• In footnote 7:

• In the first sentence:

• The reference to ''section 317, *Illegal Acts by Clients,* paragraph .17'' is replaced with ''paragraph .17 of AS 2405, *Illegal Acts by Clients.*''

• The reference to ''section 316, *Consideration of Fraud in a Financial Statement Audit,* paragraphs .79 through .82'' is replaced with ''paragraphs .79 through .82 of AS 2401, *Consideration of Fraud in a Financial Statement Audit.*''

• In the last sentence:

• The reference to ''section 317'' is replaced with ''AS 2405.''

• The reference to ''section 316'' is replaced with ''2401.''

h. In footnote 9 to paragraph .06*l,* the reference to ''paragraph 18 of Auditing Standard No. 18, *Related Parties*'' is replaced with ''AS 2410.18.''

i. In footnote 10 to paragraph .06*o,* the reference to ''section 317'' is replaced with ''AS 2405.''

j. In footnote 11 to paragraph .06*p:*

• In the first sentence, the reference to ''section 337, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments,* paragraph .05d'' is replaced with ''paragraph .05d of AS 2505, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments.*''

• The parenthetic reference to ''section 9337.15–.17'' is replaced with ''paragraphs .15–.17 of AI 17, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments: Auditing Interpretations of AS 2505.*''

k. In footnote 12 to paragraph .06*q,* the reference to ''section 337.05*b*'' is replaced with ''AS 2505.05*b.*''

l. In footnote 13 to paragraph .06*t:*

• The reference to ''section 560, *Subsequent Events,* paragraph .12'' is replaced with ''paragraph .12 of AS 2801, *Subsequent Events.*''

• The reference to ''section 711, *Filings Under Federal Securities Statutes,* paragraph .10'' is replaced with ''paragraph .10 of AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

• The reference to ''section 634, *Letters for Underwriters and Certain Other Requesting Parties,* paragraph .45, footnote 29'' is replaced with ''paragraph .45, footnote 31 of AS 6101, *Letters for Underwriters and Certain Other Requesting Parties.*''

m. Footnote 14 to paragraph .07 is deleted.

n. In the fourth sentence of paragraph .09, the bracketed reference to ''section 530, *Dating of the Independent Auditor's Report,* paragraph .05'' is replaced with ''paragraph .05 of AS 3110, *Dating of the Independent Auditor's Report.*''

o. In footnote 15 to paragraph .12, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraph .71'' is replaced with ''paragraph .71 of AS 3101, *Reports on Audited Financial Statements.*''

p. In footnote 16 to paragraph .12, the reference to ''section 711.10'' is replaced with ''AS 4101.10.''

q. In footnote 18 to paragraph .13, the reference to ''section 508.22–.34'' is replaced with ''AS 3101.22–.34.''

r. In the second sentence of item 4 of paragraph .16:

• The reference to ''section 316'' is replaced with ''AS 2401.''

• The reference to ''Auditing Standard No. 18'' is replaced with ''AS 2410.''

s. The second sentence in item 1 of paragraph .17 is deleted.

AU sec. 9333, ''Management Representations: Auditing Interpretations of Section 333''

AU sec. 9333, ''Management Representations: Auditing Interpretations of Section 333,'' is amended as follows:

a. The section number ''AU Section 9333'' is replaced with ''AI 21.''

b. The title ''Management Representations: Auditing Interpretations of Section 333'' is replaced with ''Management Representations: Auditing Interpretations of AS 2805.''

c. In the first sentence of paragraph .01, the reference to ''Section 333'' is replaced with ''AS 2805.''

d. In paragraph .02, each reference to ''Section 317'' or ''section 317'' is replaced with ''AS 2405.''

e. In the second sentence of paragraph .03, the reference to ''Section 333'' is replaced with ''AS 2805.''

AU sec. 336, ''Using the Work of a Specialist''

SAS No. 73, ''Using the Work of a Specialist'' (AU sec. 336, ''Using the Work of a Specialist''), as amended, is amended as follows:

a. The section number ''AU Section 336'' is replaced with ''AS 1210.''

b. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 11)'' is deleted.

c. In paragraph .01:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In footnote 1, the reference to ''Auditing Standard No. 10'' is replaced with ''AS 1201.''

d. In the second sentence of paragraph .02, the reference to ''section 337'' is replaced with ''AS 2505.''

e. In paragraph .04:

• The reference to ''section 623'' is replaced with ''AS 3305.''

• In footnote 3, the reference to ''section 623, *Special Reports*'' is replaced with ''AS 3305.''

f. In the last sentence of paragraph .05, the reference to ''Auditing Standard No. 10, *Supervision of the Audit Engagement*'' is replaced with ''AS 1201.''

g. In footnote 4 to paragraph .07*c,* the parenthetic sentence is deleted.

h. In the last sentence of paragraph .13, the parenthetic reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .22 and .23'' is replaced with ''paragraphs .22 and .23 of AS 3101, *Reports on Audited Financial Statements.*''

i. In the last sentence of paragraph .14, the parenthetic reference to ''section 508.35, .36, and .41'' is replaced with ''AS 3101.35, .36, and .41.''

AU sec. 9336, ''Using the Work of a Specialist: Auditing Interpretations of Section 336''

AU sec. 9336, ''Using the Work of a Specialist: Auditing Interpretations of Section 336,'' as amended, is amended as follows:

a. The section number ''AU Section 9336'' is replaced with ''AI 11.''

b. The title ''Using the Work of a Specialist: Auditing Interpretations of Section 336'' is replaced with ''Using the Work of a Specialist: Auditing Interpretations of AS 1210.''

c. In the first sentence of paragraph .04, the reference to ''Section 336, *Using the Work of a Specialist,* paragraph .06'' is replaced with ''Paragraph .06 of AS 1210, *Using the Work of a Specialist.*''

d. In the second sentence of paragraph .11, the reference to ''Section 336.13'' is replaced with ''AS 1210.13.''

e. In the fourth sentence of paragraph .15, the reference to ''Paragraph 6 of Auditing Standard No. 15'' is replaced with ''Paragraph .06 of AS 1105.''

f. In the second sentence of paragraph .17, the reference to ''section 336.09'' is replaced with ''AS 1210.09.''

g. In paragraph .21:

• In footnote 14, the reference to ''section 336.13'' is replaced with ''AS 1210.13.''

• In the third sentence, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .35 through .60'' is replaced with ''paragraphs .35 through .60 of AS 3101, *Reports on Audited Financial Statements.*''

• In the last sentence, the reference to ''section 508.22–.26 and 508.61–.63.'' is replaced with ''AS 3101.22–.26 and AS 3101.61–.63.''

AU sec. 337, ''Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments''

SAS No. 12, ''Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments'' (AU sec. 336, ''Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments''), as amended, is amended as follows:

a. The section number ''AU Section 337'' is replaced with ''AS 2505.''

b. Footnote 1 to the title of the standard is deleted.

c. In paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

d. In footnote 2 to paragraph .03:

• The first sentence is deleted.

• In the last sentence, the term ''SAS'' is replaced with ''auditing standard.''

e. In footnote 4 to the subtitle before paragraph .08 (''*Inquiry of a Client's Lawyer*''), the parenthetic reference to ''section 337A'' is replaced with ''AS 2505A.''

f. In footnote 6 to the subtitle before paragraph .12 (''*Limitations on the Scope of a Lawyer's Response*''), the parenthetic reference to ''section 337C'' is replaced with ''AS 2505C.''

g. In the first sentence of paragraph .13, the parenthetic reference to ''section 508.22 and .23'' is replaced with ''paragraphs .22 and .23 of AS 3101, *Reports on Audited Financial Statements.*''

h. In the last sentence of paragraph .14, the reference to ''section 508.45 through .49'' is replaced with ''AS 3101.45 through .49.''

i. The section number ''AU Section 337A'' is replaced with ''AS 2505A.''

j. In AU Section 337A, the paragraph number ''.01'' is deleted.

k. Exhibit I, AU sec. 337B and related footnotes are deleted.

l. The section number ''AU Section 337C'' is replaced with ''AS 2505C.''

AU sec. 9337, ''Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments: Auditing Interpretation of Section 337''

AU sec. 9337, ''Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments: Auditing Interpretation of Section 337,'' as amended, is amended as follows:

a. The section number ''AU Section 9337'' is replaced with ''AI 17.''

b. The title ''Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments: Auditing Interpretations of Section 337'' is replaced with ''Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments: Auditing Interpretation of AS 2505.''

c. In the first sentence of paragraph .01, the reference to ''section 337'' is replaced with ''AS 2505.''

d. In the first sentence of paragraph .04, the reference to ''[section 337A] to section 337, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments,*'' is replaced with ''[AS 2505A] to AS 2505.''

e. In the first sentence of paragraph .05, the reference to ''Section 560.10 through .12 indicates'' is replaced with ''Paragraphs .10 through .12 of AS 2801, *Subsequent Events,* indicate.''

f. In the first sentence of paragraph .06, the reference to ''[section 337A] to section 337, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments,*'' is replaced with ''[AS 2505A] to AS 2505.''

g. In the first sentence of paragraph .07, the reference to ''[section 337A] to section 337'' is replaced with ''[AS 2505A] to AS 2505.''

h. In the first sentence of paragraph .08, the reference to ''Section 337, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments,* paragraph .05*c,*'' is replaced with ''AS 2505.05*c.*''

i. In the second sentence of paragraph .09:

• The parenthetic reference to ''section 337.13'' is replaced with ''AS 2505.13.''

• The reference to ''section 337.05*c*'' is replaced with ''AS 2505.05*c.*''

j. In the first sentence of paragraph .10, the reference to ''[section 337A] of section 337, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments,*'' is replaced with ''[AS 2505A] of AS 2505.''

k. In paragraph .11:

• In the first sentence, the reference to ''Section 337.09,'' is replaced with ''AS 2505.09.''

• In the second sentence, the reference to ''section 337'' is replaced with ''AS 2505.''

l. In the last sentence of footnote 1 to paragraph .13:

• The reference to ''section 337'' is replaced with ''AS 2505.''

• The bracketed reference to ''section 337C'' is replaced with ''AS 2505C.''

m. In footnote 2 to paragraph .14, the parenthetic reference to ''sections 9337.01–.05'' is replaced with ''paragraphs .01–.05.''

n. In the first sentence of paragraph .15, the reference to ''Section 337.06'' is replaced with ''AS 2505.06.''

o. In paragraph .16:

• In the first sentence, the reference to ''Section 337'' is replaced with ''AS 2505.''

• In the second sentence:

• The reference to ''section 337.05 and .07'' is replaced with ''AS 2505.05 and .07.''

• The reference to ''section 333, *Management Representations,* paragraph .06*m* and *n*'' is replaced with ''paragraphs .06*o* and *p* of AS 2805, *Management Representations.*''

p. In the first sentence of paragraph .18, the reference to ''Section 337, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments,* paragraph .09*d*(2),'' is replaced with ''AS 2505.09*d*(2).''

q. In paragraph .19:

• In the first sentence, the reference to ''[section 337C] to section 337'' is replaced with ''[AS 2505C] to AS 2505.''

• In the second sentence, the bracketed reference to ''section 337C'' is replaced with ''AS 2505C.''

r. In the first sentence of paragraph .22:

• The reference to ''section 337.14'' is replaced with ''AS 2505.14.''

• The bracketed reference to ''section 337C'' is replaced with ''AS 2505C.''

s. In the last sentence of paragraph .23, the reference to ''section 508.45 through .49'' is replaced with ''paragraphs .45 through .49 of AS 3101, *Reports on Audited Financial Statements,.*''

t. In the first sentence of paragraph .24, the reference to ''Section 337.06'' is replaced with ''AS 2505.06.''

u. In the first sentence of paragraph .25, the reference to ''Section 337.08'' is replaced with ''AS 2505.08.''

v. In footnote 4 to paragraph .26, the reference to ''section 337.08'' is replaced with ''AS 2505.08.''

w. In paragraph .32:

• In the third sentence, the bracketed reference to ''section 337C'' is replaced with ''AS 2505C.''

• In footnote 5, each bracketed reference to ''section 337C'' is replaced with ''AS 2505C.''

AU sec. 341, ''The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern''

SAS No. 59, ''The Auditor's Consideration of an Entity's Ability to Continue as Going Concern'' (AU sec. 341, ''The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern''), as amended, is amended as follows:

a. The section number ''AU Section 341'' is replaced with ''AS 2415.''

b. The title ''The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern'' is replaced with ''Consideration of an Entity's Ability to Continue as a Going Concern.''

c. In the references before paragraph .01, the phrase ''(Supersedes section 340)'' is deleted.

d. In paragraph .01:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the last sentence of footnote 1, the parenthetic reference to ''section 9508.33–.38'' is replaced with ''AI 23.33–.38.''

e. In the last sentence of paragraph .02, the reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

f. In the first sentence of footnote 3 to the fifth bullet of paragraph .10, the phrase ''generally accepted auditing standards'' is replaced with ''PCAOB auditing standards.''

g. In the last sentence of footnote 4 to paragraph .12, the parenthetic reference to ''section 508'' is replaced with ''AS 3101.''

h. In the last sentence of paragraph .14, the reference to ''section 508, *Reports on Audited Financial Statements*'' is replaced with ''AS 3101.''

i. In the last sentence of paragraph .15, the reference to ''section 508'' is replaced with ''AS 3101.''

j. In the first sentence of paragraph .17A, the reference to ''Paragraph 17 of Auditing Standard No. 16'' is replaced with ''Paragraph .17 of AS 1301.''

AU sec. 9341, ''The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern: Auditing Interpretations of Section 341''

AU sec. 9341, ''The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern: Auditing Interpretations of Section 341,'' as amended, is amended as follows:

a. The section number ''AU Section 9341'' is replaced with ''AI 15.''

b. The title ''The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern: Auditing Interpretations of Section 341'' is replaced with ''Consideration of an Entity's Ability to Continue as a Going Concern: Auditing Interpretations of AS 2415.''

c. In paragraph .02:

• In footnote 2, the reference to ''Section 530, *Dating of the Independent Auditor's Report,* paragraph .05'' is replaced with ''Paragraph .05 of AS 3110, *Dating of the Independent Auditor's Report.*''

• In the second bullet, the reference to ''section 560, *Subsequent Events,* paragraph .12'' is replaced with ''paragraph .12 of AS 2801, *Subsequent Events.*''

• In the third bullet, the reference to ''section 341, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern,* paragraphs .06 through .11,'' is replaced with ''paragraphs .06 through .11 of AS 2415, *Consideration of an Entity's Ability to Continue as a Going Concern.*''

AU sec. 342, ''Auditing Accounting Estimates''

SAS No. 57, ''Auditing Accounting Estimates'' (AU sec. 342, ''Auditing Accounting Estimates''), as amended, is amended as follows:

a. The section number ''AU Section 342'' is replaced with ''AS 2501.''

b. In the first sentence of paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

c. In paragraph .07*c*:

• In footnote 2, the reference to ''Section 411, *The Meaning of* Present Fairly in Conformity With Generally Accepted Accounting Principles'' is replaced with ''AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.'*''

• In footnote 3, the reference to ''paragraph 31 of Auditing Standard No. 14'' is replaced with ''paragraph .31 of AS 2810.''

d. In paragraph .08*b*:

• In item 1, the parenthetic reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

• In item 3, the parenthetic reference to ''section 337'' is replaced with ''AS 2505.''

e. In paragraph .11*h,* the parenthetic reference to ''section 336'' is replaced with ''AS 1210.''

f. In paragraph .14, the reference to ''Paragraphs 24 through 27 of Auditing Standard No. 14, *Evaluating Audit Results,*'' is replaced with ''AS 2810.24 through .27.''

AU sec. 9342, ''Auditing Accounting Estimates: Auditing Interpretations of Section 342''

AU sec. 9342, ''Auditing Accounting Estimates: Auditing Interpretations of Section 342,'' as amended, is amended as follows:

a. The section number ''AU Section 9342'' is replaced with ''AI 16.''

b. The title ''Auditing Accounting Estimates: Auditing Interpretations of Section 342'' is replaced with ''Auditing Accounting Estimates: Auditing Interpretations of AS 2501.''

c. In the first sentence of paragraph .06—the example paragraph—the phrase

''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

d. In the last sentence of paragraph .07, the reference to ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

e. In the last sentence of paragraph .09, the reference to ''section 550'' is replaced with ''AS 2710.''

f. In the second flowchart of paragraph .10, ''Auditing Guidance for Fair Value Information: Required and Voluntary Information'':

• The reference to ''paragraph 10 of Auditing Standard No. 17, *Auditing Supplemental Information Accompanying Audited Financial Statements,*'' is replaced with ''AS 2701.10.''

• The reference to ''section 550'' is replaced with ''AS 2710.''

• The reference to ''interpretation 11 of section 623, 'Reporting on Current-Value Financial Statements That Supplement Historical Cost Financial Statements in a General-Use Presentation of Real Estate Entities' '' is replaced with ''AI 24, *Special Reports: Auditing Interpretations of AS 3305,* interpretation 11, 'Reporting on Current-Value Financial Statements That Supplement Historical Cost Financial Statements in a General-Use Presentation of Real Estate Entities.' ''

AU sec. 350, ''Audit Sampling''

SAS No. 39, ''Audit Sampling'' (AU sec. 350, ''Audit Sampling''), as amended, is amended as follows:

a. The section number ''AU Section 350'' is replaced with ''AS 2315.''

b. In the references before paragraph .01, the phrase ''(Supersedes Statement of Auditing Standards No. 1, sections 320A, and 320B.)'' is deleted.

c. In the last sentence of footnote 2 to paragraph .02, the reference to ''Auditing Standard No. 14'' is replaced with ''AS 2810.''

d. In the note to paragraph .06:

• The reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

• The reference to ''Auditing Standard No. 14, *Evaluating Audit Results,*'' is replaced with ''AS 2810.''

e. In the first sentence of paragraph .07, the phrase ''referred to in the third standard of field work'' is deleted.

f. In the note to paragraph .09, the reference to ''Auditing Standard No. 8'' is replaced with ''AS 1101.''

g. In the last sentence of paragraph .11, the parenthetic reference to ''section 161, *The Relationship of Generally Accepted Auditing Standards to Quality Control Standards*'' is replaced with ''AS 1110, *Relationship of Auditing Standards to Quality Control Standards.*''

h. In paragraph .15, the reference to ''Auditing Standard No. 9'' is replaced with ''AS 2101.''

i. In the first sentence of paragraph .18A, the reference to ''Paragraphs 8–9 of Auditing Standard No. 11'' is replaced with ''Paragraphs .08–.09 of AS 2105.''

j. The first sentence in paragraph .19 is deleted.

k. In footnote 6 to paragraph .26, the reference to ''Paragraphs 10 through 23 of Auditing Standard No. 14, *Evaluating Audit Results,*'' is replaced with ''AS 2810.10 through .23.''

l. In the last sentence of paragraph .39, the reference to ''Paragraphs 44 through 46 of Auditing Standard No. 13'' is replaced with ''Paragraphs .44 through .46 of AS 2301.''

m. In the note to paragraph .44, the reference to ''Paragraph 47 of Auditing Standard No. 13, *The Auditor's Responses to the Risks of Material Misstatement*'' is replaced with ''AS 2301.47.''

AU sec. 390, ''Consideration of Omitted Procedures After the Report Date''

SAS No. 46, ''Consideration of Omitted Procedures After the Report Date'' (AU sec. 390, ''Consideration of Omitted Procedures After the Report Date''), is amended as follows:

a. The section number ''AU Section 390'' is replaced with ''AS 2901.''

b. In the last sentence of paragraph .01, the reference to ''section 561'' is replaced with ''AS 2905, *Subsequent Discovery of Facts Existing at the Date of the Auditor's Report.*''

c. In footnote 2 to paragraph .02, the reference to ''section 161, *The Relationship of Generally Accepted Auditing Standards to Quality Control Standards,* paragraph .02'' is replaced with ''paragraph .02 of AS 1110, *Relationship of Auditing Standards to Quality Control Standards.*''

d. In paragraph .06, the reference to ''section 561.05–.09'' is replaced with ''AS 2905.05–.09.''

AU sec. 410, ''Adherence to Generally Accepted Accounting Principles''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' (AU sec. 410, ''Adherence to Generally Accepted Accounting Principles''), as amended, is rescinded.

AU sec. 9410, ''Adherence to Generally Accepted Accounting Principles: Auditing Interpretations of Section 410''

AU sec. 9410, ''Adherence to Generally Accepted Accounting Principles: Auditing Interpretations of Section 410,'' as amended, is rescinded.

AU sec. 411, ''The Meaning of *Present Fairly in Conformity With Generally Accepted Accounting Principles*''

SAS No. 69, ''The Meaning of *Present Fairly in Conformity With Generally Accepted Accounting Principles*'' (AU sec. 411, ''The Meaning of *Present Fairly in Conformity With Generally Accepted Accounting Principles*''), as amended, is amended as follows:

a. The section number ''AU Section 411'' is replaced with ''AS 2815.''

b. The title ''The Meaning of *Present Fairly in Conformity With Generally Accepted Accounting Principles*'' is replaced with ''The Meaning of *'Present Fairly in Conformity with Generally Accepted Accounting Principles.'*''

c. Footnote * to the title of the standard is deleted.

d. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 5)'' is deleted.

e. In the second sentence of paragraph .01, the parenthetic reference to ''section 508.08*h*'' is replaced with ''paragraph .08*h* of AS 3101, *Reports on Audited Financial Statements.*''

f. In paragraph .04:

• In item (*c*), the parenthetic reference to ''paragraph 31 of Auditing Standard No. 14'' is replaced with ''paragraph .31 of AS 2810.''

• In item (*d*), the parenthetic reference to ''paragraph 31 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.31.''

• In the last sentence of footnote 1:

• The parenthetic reference to ''sections 150.04'' is deleted.

• The parenthetic reference to ''Auditing Standard No. 11'' is replaced with ''AS 2105.''

• The parenthetic reference to ''508.36'' is replaced with ''3101.36.''

g. In the second sentence of paragraph .08:

• The reference to ''Section 544, *Lack of Conformity With Generally Accepted Accounting Principles,* paragraph .04'' is replaced with ''Paragraph .04 of AS 3310, *Special Reports on Regulated Companies,.*''

• The reference to ''section 623, *Special Reports*'' is replaced with ''AS 3305, *Special Reports,.*''

AU sec. 504, ''Association With Financial Statements''

SAS No. 26, ''Association With Financial Statements'' (AU sec. 504, ''Association With Financial Statements''), as amended, is amended as follows:

a. The section number ''AU Section 504'' is replaced with ''AS 3320.''

b. In the title, the ''W'' in the word ''With'' is changed to lower case.

c. In the references before paragraph .01, the phrase ''(Supersedes Statement on Auditing Standards No. 1, Sections 516, 517, and 518 and Statement on Auditing Standards No. 15, paragraph 13–15)'' is deleted.

d. In paragraph .01:

• The introductory phrase ''The fourth standard of reporting is:'' is deleted.

• In the last sentence, the phrase ''fourth reporting standard'' is replaced with ''preceding paragraph.''

e. In paragraph .02:

• In the first sentence, the phrase ''the fourth reporting standard'' is replaced with ''paragraph .01.''

• In the last sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

f. In paragraph .04:

• In the second sentence, the reference to ''section 508'' is replaced with ''AS 3101.''

• In the last sentence, the reference to ''section 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information*.''

g. In paragraph .05:

• Following the first sentence, the parenthetic phrase '', city and state or country,'' is added following ''(Signature.''

• In the second sentence, the phrase ''the fourth standard of reporting'' is replaced with ''paragraph .01.''

h. In paragraph .07:

• The parenthetic reference to ''section 623.02–.10'' is replaced with ''paragraphs .02–.10 of AS 3305.''

• Following the second sentence, the parenthetic phrase '', city and state or country,'' is added following ''(Signature.''

i. In paragraph .08:

• In the first sentence, the phrase ''The second general standard requires that'' is deleted.

• The quotation marks included in the first sentence are deleted.

j. In the first sentence of paragraph .09, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

k. Following the last sentence of paragraph .10, the parenthetic phrase '', city and state or country,'' is added following ''(Signature.''

l. In the first sentence of paragraph .15, the parenthetic reference to ''section 530.06–.08'' is replaced with ''paragraphs .06–.08 of AS 3110, *Dating of the Independent Auditor's Report*.''

m. In paragraph .18, the phrase ''applicable standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the PCAOB.''

n. In paragraph .19:

• The parenthetic reference to ''section 634'' is replaced with ''AS 6101.''

• Footnote * is deleted.

o. In paragraph [.20], the parenthetic reference to ''section 634'' is replaced with ''AS 6101.''

AU sec. 9504, ''Association With Financial Statements: Auditing Interpretations of Section 504''

AU sec. 9504, ''Association With Financial Statements: Auditing Interpretations of Section 504,'' as amended, is amended as follows:

a. The section number ''AU Section 9504'' is replaced with ''AI 25.''

b. The title ''Association With Financial Statements: Auditing Interpretations of Section 504'' is replaced with ''Association with Financial Statements: Auditing Interpretations of AS 3320.''

c. In paragraph .07, the reference to ''section 722'' is replaced with ''AS 4105, *Reviews of Interim Financial Information,*.''

d. In paragraph .15:

• In the first sentence, the reference to ''Section 150.02'' is replaced with ''Paragraph .04 of AS 3101, *Reports on Audited Financial Statements,*.''

• In the second sentence, the reference to ''Section 504.03'' is replaced with ''Paragraph .03 of AS 3320, *Association with Financial Statements,*.''

e. In the first sentence of paragraph .19, the reference to ''Section 504'' is replaced with ''AS 3320.''

f. In paragraph .20:

• In the first sentence, the reference to ''Section 504'' is replaced with ''AS 3320.''

• The third and fourth sentences are deleted.

g. Paragraph .21 is replaced with ''PCAOB Rules establish requirements regarding auditor independence.''

h. In the first sentence of paragraph .22, the reference to ''Section 504.10'' is replaced with ''AS 3320.10.''

AU sec. 508, ''Reports on Audited Financial Statements''

SAS No. 58, ''Reports on Audited Financial Statements'' (AU sec. 508, ''Reports on Audited Financial Statements''), as amended, is amended as follows:

a. The section number ''AU Section 508'' is replaced with ''AS 3101.''

b. Footnote * to the title of the standard is deleted.

c. In the references before paragraph .01, the phrase ''(Supersedes sections 505, 509, 542, 545, and 546)'' is deleted.

d. In paragraph .01:

• In footnote 1:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The second sentence is deleted.

• In the note:

• In the second sentence:

• The reference to ''paragraphs 85–98 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .85–.98 of AS 2201.''

• The reference to ''Appendix C, *Special Reporting Situations,* of PCAOB Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''Appendix C, *Special Reporting Situations,* of AS 2201.''

• In the last sentence, the reference to ''paragraphs 86–88 of PCAOB Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*'' is replaced with ''AS 2201.86–.88.''

e. In paragraph .02:

• The reference to ''section 504, *Association With Financial Statements*'' is replaced with ''AS 3320, *Association with Financial Statements.*''

• The reference to ''section 623'' is replaced with ''AS 3305.''

f. In paragraph .03:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The second sentence is deleted.

• In the last sentence, the phrase ''fourth reporting standard'' is replaced with ''requirements in paragraph .04.''

g. In paragraph .04, the introductory phrase ''The fourth standard of reporting is as follows:'' is deleted.

h. In paragraph .05:

• In the first sentence, the phrase ''fourth standard'' is replaced with ''requirements in paragraph .04.''

• In the second sentence, the phrase ''the fourth reporting standard'' is replaced with ''paragraph .04.''

• In the third sentence, the parenthetic phrase ''fourth standard of reporting'' is replaced with ''requirements in paragraph .04.''

i. In the last sentence of paragraph .07, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

j. In the last sentence of footnote 3 to paragraph .08*a,* the phrase ''section 504, *Association With Financial Statements,*'' is replaced with ''AS 3320.''

k. In paragraph .08*d:*

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The parenthetic phrase ''auditing standards generally accepted in the United States of America or U.S. generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

l. In the first sentence of footnote 5 to item (3) of paragraph .08*f,* the reference to ''Section 411, *The Meaning of* Present Fairly in Conformity With Generally Accepted Accounting Principles, paragraphs .03 and .04,'' is replaced with ''Paragraphs .03 and .04 of AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles,.'*''

m. Footnote 6 to paragraph .08*h* is deleted.

n. Paragraph ''.08*k*'' is replaced with ''.08*l.*''

o. Paragraph ''.08*j*'' is replaced with ''.08*k.*''

p. Paragraph .08*j* is added:

The city and state (or city and country, in the case of non-U.S. auditors) from which the auditor's report has been issued.

q. Footnote 6A is added to the end of the added paragraph .08*j*:

See SEC Rule 2–02(a) of Regulation S–X, 17 C.F.R. § 210.2–02(a).

r. In the first sentence of footnote 7 to paragraph .08*j,* the reference to ''section 530'' is replaced with ''AS 3110.''

s. In the first example report following paragraph .08*j*:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• The phrase ''[*City and State or Country*]'' is added following the term ''[*Signature*].''

t. In the second example report following paragraph .08*j*:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• The phrase ''[*City and State or Country*]'' is added following the term ''[*Signature*].''

u. In the first sentence of footnote 11 to paragraph .11*b,* the reference to ''Section 341, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern*'' is replaced with ''AS 2415, *Consideration of an Entity's Ability to Continue as a Going Concern.*''

v. In the last sentence of paragraph .11*f,* the parenthetic reference to ''section 722, *Interim Financial Information,* paragraph .50'' is replaced with ''paragraph .50 of AS 4105, *Reviews of Interim Financial Information.*''

w. In the last sentence of paragraph .11*g,* the parenthetic reference to ''section 558, *Required Supplementary Information,* paragraph .02'' is replaced with ''paragraph .02 of AS 2705, *Required Supplementary Information.*''

x. In the last sentence of paragraph .11*h,* the parenthetic reference to ''section 550, *Other Information in Documents Containing Audited Financial Statements,* paragraph. 04'' is replaced with ''paragraph .04 of AS 2710, *Other Information in Documents Containing Audited Financial Statements.*''

y. In the last sentence of paragraph .12, the parenthetic reference to ''section 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

z. Following paragraph .13:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph in the example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

aa. In the first sentence of paragraph .17A, the reference to ''PCAOB Auditing Standard No. 6'' is replaced with ''AS 2820.''

bb. In the first sentence of paragraph .22, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

cc. In the third sentence of footnote 14 to paragraph .24, the reference to ''section 331, *Inventories*'' is replaced with ''AS 2510, *Auditing Inventories.*''

dd. Following paragraph .26:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the first paragraph in the example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

ee. In the fourth sentence of paragraph .28, the reference to ''section 530, *Dating of the Independent Auditor's Report,*'' is replaced with ''AS 3110.''

ff. Following paragraph .34:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph in the example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

gg. In the first sentence of paragraph .35, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

hh. Following paragraph .39, the heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

ii. In the third sentence of paragraph .41, the reference to ''Statement on Auditing Standards'' is replaced with ''PCAOB standard.''

jj. Following paragraph .42, the heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

kk. Following paragraph .44, the heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

ll. In the last sentence of paragraph .49, the parenthetic reference to ''paragraph 13 of Auditing Standard No. 14'' is replaced with ''paragraph .13 of AS 2810.''

mm. Following paragraph .52, the heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

nn. Following paragraph .60, the heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

oo. In the first sentence of footnote 20 to paragraph .62, the reference to ''Section 504, *Association With*

Financial Statements, paragraph .05'' is replaced with ''AS 3320.05.''

pp. Following paragraph .63:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the second sentence of footnote 21 to the example report, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

qq. In paragraph .65:

• In the first sentence, the phrase ''The fourth standard of reporting'' is replaced with ''Paragraph .04.''

• In the second sentence, the phrase ''the fourth reporting standard'' is replaced with ''paragraph .04.''

• The parenthetic reference to ''section 530, *Dating of the Independent Auditor's Report,* paragraph .01'' is replaced with ''AS 3110.01.''

rr. In the first sentence of footnote 23 to paragraph .65, the parenthetic reference to ''section 530, *Dating of the Independent Auditor's Report,* paragraphs .06 through .08'' is replaced with ''AS 3110.06 through .08.''

ss. In the second sentence of paragraph .66, the parenthetic reference to ''paragraph 31 of Auditing Standard No. 14, *Evaluating Audit Results*'' is replaced with ''AS 2810.31.''

tt. Following paragraph .67:

• The heading ''Independent Auditor's Report'' above each example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the first paragraph in the example report titled, ''*Standard Report on the Current-Year Financial Statements With a Disclaimer of Opinion on the Prior-Year Statements of Income, Retained Earnings, and Cash Flows,*'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the last sentence of footnote 25 to the example report titled, ''*Standard Report on the Current-Year Financial Statements With a Disclaimer of Opinion on the Prior-Year Statements of Income, Retained Earnings, and Cash Flows,*'' the reference to ''PCAOB Auditing Standard No. 6, *Evaluating Consistency of Financial Statements,*'' is replaced with ''AS 2820.''

uu. Following paragraph .69, the heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

vv. In the sixth sentence of paragraph .71, the reference to ''section 543, *Part of Audit Performed by Other Independent Auditors,* paragraphs .10 through .12'' is replaced with ''AS 1205.10 through .12.''

ww. In the first sentence of footnote 28 to paragraph .71, the reference to ''section 333'' is replaced with ''AS 2805.''

xx. In paragraph .73, the parenthetic reference to ''section 530, *Dating of the Independent Auditor's Report,* paragraph .05'' is replaced with ''AS 3110.05.''

yy. Following paragraph .74, the heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

AU sec. 9508, ''Reports on Audited Financial Statements: Auditing Interpretations of Section 508''

AU sec. 9508, ''Reports on Audited Financial Statements: Auditing Interpretations of Section 508,'' as amended, is amended as follows:

a. The section number ''AU Section 9508'' is replaced with ''AI 23.''

b. The title ''Reports on Audited Financial Statements: Auditing Interpretations of Section 508'' is replaced with ''Reports on Audited Financial Statements: Auditing Interpretations of AS 3101.''

c. In the first sentence of paragraph .01, the reference to ''Section 508, *Reports on Audited Financial Statements,* paragraph .24'' is replaced with ''Paragraph .24 of AS 3101, *Reports on Audited Financial Statements,*.''

d. In paragraph .02:

• In the first sentence, the reference to ''section 331, *Inventories,* paragraphs .09–.12'' is replaced with ''paragraphs .09–.12 of AS 2510, *Auditing Inventories*.''

• In the last sentence, the reference to ''Section 331.09'' is replaced with ''AS 2510.09.''

e. In the first sentence of paragraph .03, the reference to ''Section 331.10 and .11'' is replaced with ''AS 2510.10 and .11.''

f. In the first sentence of paragraph .04:

• The reference to ''Section 331.12'' is replaced with ''AS 2510.12.''

• The reference to ''section 331.09–.11'' is replaced with ''AS 2510.09–.11.''

g. In paragraph .36:

• In the first sentence of the second paragraph of the *Report on Single Year Financial Statements in Year of Adoption of Liquidation Basis* example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the second paragraph of the *Report on Comparative Financial Statements in Year of Adoption of Liquidation Basis* example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

h. In the second sentence of paragraph .52, the reference to ''section 508, *Reports on Audited Financial Statements,*'' is replaced with ''AS 3101.''

i. The title of auditing interpretation 14 ''Reporting on Audits Conducted in Accordance With Auditing Standards Generally Accepted in the United States of America and in Accordance With International Standards on Auditing'' is replaced with ''Reporting on Audits Conducted in Accordance with the Standards of the PCAOB and in Accordance with International Standards on Auditing.''

j. In paragraph .56:

• In the first sentence:

• The reference to ''Section 508, *Reports on Audited Financial Statements,*'' is replaced with ''AS 3101.''

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the last sentence, the phrase ''standards generally accepted in the United States of America'' is replaced with ''the standards of the PCAOB.''

k. In paragraph .57:

• In the second sentence:

• The reference to ''Section 508'' is replaced with ''AS 3101.''

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The reference to ''section 508'' is replaced with ''AS 3101.''

• Footnote 1 is deleted.

l. In paragraph .58:

• The phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the PCAOB.''

• The phrase ''generally accepted in the United States of America'' is replaced with ''of the PCAOB.''

m. In the first sentence of paragraph .59:

• The first occurrence of the phrase ''auditing standards generally accepted in the United States'' is replaced with ''the standards of the PCAOB.''

• The second occurrence of the phrase ''auditing standards generally accepted in the United States of

America'' (found in the example paragraph) is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

n. In paragraph .61:

• In the first sentence, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraph .74'' is replaced with ''AS 3101.74.''

• In the third sentence, the reference to ''section 508'' is replaced with ''AS 3101.''

o. In paragraph .63:

• In the second sentence, the reference to ''section 508.74'' is replaced with ''AS 3101.74.''

• In the last sentence, the reference to ''section 561'' is replaced with ''AS 2905.''

p. In footnote 4 to paragraph .67:

• In the second sentence, the reference to ''section 315'' is replaced with ''AS 2610.''

• In the last sentence, the reference to ''Section 561'' is replaced with ''AS 2905.''

q. In the first sentence of paragraph .71, the reference to ''section 508.74'' is replaced with ''AS 3101.74.''

r. In paragraph .74, the reference to ''section 508.74'' is replaced with ''AS 3101.74.''

s. In the second sentence of paragraph .75, the reference to ''Section 508.74'' is replaced with ''AS 3101.74.''

t. Auditing Interpretation 16 is deleted.

u. Footnotes 6 and 7 to paragraph .84 are deleted.

AU sec. 530, ''Dating of the Independent Auditor's Report''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' section 530, ''Dating of the Independent Auditor's Report'' (AU sec. 530, ''Dating of the Independent Auditor's Report''), as amended, is amended as follows:

a. The section number ''AU Section 530'' is replaced with ''AS 3110.''

b. In paragraph .02:

• In the last sentence, the reference to ''section 711.10–.13'' is replaced with ''paragraphs .10–.13 of AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

• In footnote 1, the reference to ''section 561'' is replaced with ''AS 2905, *Subsequent Discovery of Facts Existing at the Date of the Auditor's Report,.*''

• Footnote * is deleted.

c. In the first sentence of paragraph .03, the parenthetic reference to ''section 560.03'' is replaced with ''paragraph .03 of AS 2801, *Subsequent Events.*''

d. In the first sentence of paragraph .04, the parenthetic reference to ''section 560.05'' is replaced with ''AS 2801.05.''

e. In the last sentence of paragraph .05, the reference to ''section 560.12'' is replaced with ''AS 2801.12.''

f. In paragraph .06:

• In the fifth sentence:

• The reference to ''section 711'' is replaced with ''AS 4101.''

• The reference to ''section 508.70–.73'' is replaced with ''paragraphs .70–.73 of AS 3101, *Reports on Audited Financial Statements.*''

• Footnote * is deleted.

g. In the second sentence of paragraph .07, the reference to ''section 560.08'' is replaced with ''AS 2801.08.''

h. In the first sentence of paragraph .08, the parenthetic reference to ''section 560.05 and 560.08'' is replaced with ''AS 2801.05 and AS 2801.08.''

AU sec. 532, ''Restricting the Use of an Auditor's Report''

SAS No. 87, ''Restricting the Use of an Auditor's Report'' (AU sec. 532, ''Restricting the Use of an Auditor's Report''), as amended, is rescinded.

AU sec. 543, ''Part of Audit Performed by Other Independent Auditors''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' section 543, ''Part of Audit Performed by Other Independent Auditors'' (AU sec. 543, ''Part of Audit Performed by Other Independent Auditors''), as amended, is amended as follows:

a. The section number ''AU Section 543'' is replaced with ''AS 1205.''

b. The title ''Part of Audit Performed by Other Independent Auditors'' is replaced with ''Part of the Audit Performed by Other Independent Auditors.''

c. In paragraph .01:

• In footnote 1, the reference to ''Section 315'' is replaced with ''AS 2610, *Initial Audits—Communications Between Predecessor and Successor Auditors,.*''

• In the first note:

• The reference to ''paragraphs C8–C11'' is replaced with ''paragraphs .C8–.C11.''

• The reference to ''PCAOB Auditing Standard No. 5'' is replaced with ''AS 2201.''

• In the second note:

• The reference to ''AU sec. 543'' is replaced with ''AS 1205.''

• The reference to ''Auditing Standard No. 10'' is replaced with ''AS 1201.''

d. Following paragraph .09:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph in the example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

e. In paragraph .10b, the phrase ''American Institute of Certified Public Accountants and, if appropriate,'' is replaced with ''PCAOB and.''

f. In item (ii) of paragraph .10c, the phrase ''generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants'' is replaced with ''standards of the PCAOB.''

g. In paragraph .12, the reference to ''AU sec. 543.10'' is replaced with ''AS 1205.10.''

h. In paragraph .12a, the reference to ''paragraphs 12 and 13 of PCAOB Auditing Standard No. 3'' is replaced with ''paragraphs .12 and .13 of AS 1215, *Audit Documentation.*''

i. In paragraph .12c, the reference to ''paragraph 8 of PCAOB Auditing Standard No. 3'' is replaced with ''AS 1215.08.''

j. In footnote 5 to paragraph .12:

• The reference to ''AU sec. 324'' is replaced with ''AS 2601, *Consideration of an Entity's Use of a Service Organization.*''

• The reference to ''section 543.12'' is replaced with ''AS 1205.12.''

AU sec. 9543, ''Part of Audit Performed by Other Independent Auditors: Auditing Interpretations of Section 543''

AU sec. 9543, ''Part of Audit Performed by Other Independent Auditors: Auditing Interpretations of Section 543,'' as amended, is amended as follows:

a. The section number ''AU Section 9543'' is replaced with ''AI 10.''

b. The title ''Part of Audit Performed by Other Independent Auditors: Auditing Interpretations of Section 543'' is replaced with ''Part of the Audit Performed by Other Independent Auditors: Auditing Interpretations of AS 1205.''

c. In the first sentence of paragraph .01, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

d. In the first sentence of footnote 2 to paragraph .01, the reference to ''section 543'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors,.*''

e. In paragraph .02:

• In the first sentence, the reference to ''Section 543, *Part of Audit Performed by Other Independent Auditors,* paragraph .10,'' is replaced with ''AS 1205.10.''

• In the last sentence, the reference to ''Section 543.10*c*(iv)'' is replaced with ''AS 1205.10*c*(iv).''

f. In paragraph .04:

• In the first sentence, the reference to ''Section 543, *Part of Audit Performed by Other Independent Auditors,*'' is replaced with ''AS 1205.''

• In the second sentence, the reference to ''Section 543.03'' is replaced with ''AS 1205.03.''

g. In paragraph .05:

• In the first sentence, the phrase ''Section 334, *Related Parties,* states that there may be inquiry of the principal auditor regarding related parties.'' is deleted.

• In the second sentence:

• The phrase ''In addition,'' is deleted.

• The ''b'' in ''before'' is capitalized.

h. In footnote 3 to paragraph .11, the reference to ''section 9543.04–.07'' is replaced with ''paragraphs .04–.07.''

i. In paragraph .15, the reference to ''section 9543.11'' is replaced with ''paragraph .11.''

j. In footnote 5 to paragraph .17, the reference to ''section 561'' is replaced with ''AS 2905.''

k. In paragraph .18:

• In the first sentence, the reference to ''section 543'' is replaced with ''AS 1205.''

• In the last sentence, the reference to ''section 543.12'' is replaced with ''AS 1205.12.''

l. In the last sentence of paragraph .19, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

AU sec. 544, ''Lack of Conformity With Generally Accepted Accounting Principles''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' section 544, ''Lack of Conformity With Generally Accepted Accounting Principles'' (AU sec. 544, ''Lack of Conformity With Generally Accepted Accounting Principles''), as amended, is amended as follows:

a. The section number ''AU Section 544'' is replaced with ''AS 3310.''

b. The title ''Lack of Conformity With Generally Accepted Accounting Principles'' is replaced with ''Special Reports on Regulated Companies.''

c. In paragraph .02:

• In the third sentence, the phrase ''first reporting standard'' is replaced with ''requirement in paragraph .08*h* of AS 3101, *Reports on Audited Financial Statements,*.''

• In footnote 1, the parenthetic reference to ''section 623, *Special Reports,* paragraphs .02 and .10'' is replaced with ''paragraphs .02 and .10 of AS 3305, *Special Reports.*''

d. In the last sentence of paragraph .04:

• The parenthetic reference to ''section 508, *Reports on Audited Financial Statements,* paragraph .08'' is replaced with ''AS 3101.08.''

• The parenthetic reference to ''section 508.35–.60'' is replaced with ''AS 3101.35–.60.''

AU sec. 550, ''Other Information in Documents Containing Audited Financial Statements''

SAS No. 8, ''Other Information in Documents Containing Audited Financial Statements'' (AU sec. 550, ''Other Information in Documents Containing Audited Financial Statements''), as amended, is amended as follows:

a. The section number ''AU Section 550'' is replaced with ''AS 2710.''

b. In paragraph .03:

• In the second sentence:

• The parenthetic reference to ''sections 634'' is replaced with ''AS 6101, *Letters for Underwriters and Certain Other Requesting Parties.*''

• The parenthetic reference to ''711'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

• Footnote † is deleted.

• Footnote †† is deleted.

• In the last sentence:

• The parenthetic reference to ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

• The reference to ''AU sec. 623'' is replaced with ''AS 3305, *Special Reports.*''

• Footnote ** is deleted.

AU sec. 9550, ''Other Information in Documents Containing Audited Financial Statements: Auditing Interpretations of Section 550''

AU sec. 9550, ''Other Information in Documents Containing Audited Financial Statements: Auditing Interpretations of Section 550,'' as amended, is amended as follows:

a. The section number ''AU Section 9550'' is replaced with ''AI 20.''

b. The title ''Other Information in Documents Containing Audited Financial Statements: Auditing Interpretations of Section 550'' is replaced with ''Other Information in Documents Containing Audited Financial Statements: Auditing Interpretations of AS 2710.''

c. In the first sentence of paragraph .07, the reference to ''section 550, *Other Information in Documents Containing Audited Financial Statements,* paragraph .02'' is replaced with ''paragraph .02 of AS 2710, *Other Information in Documents Containing Audited Financial Statements,*.''

d. In paragraph .09, each reference to ''section 550'' is replaced with ''AS 2710.''

e. In paragraph .11:

• In the second sentence, the reference to ''section 550'' is replaced with ''AS 2710.''

• In the last sentence, the reference to ''section 550.06'' is replaced with ''AS 2710.06.''

f. In the first sentence of paragraph .12, the reference to ''section 550, *Other Information in Documents Containing Audited Financial Statements,* paragraph .02'' is replaced with ''AS 2710.02.''

g. In paragraph .13:

• Each reference to ''section 550'' is replaced with ''AS 2710.''

• In the last sentence, the reference to ''section 550.06'' is replaced with ''AS 2710.06.''

h. In paragraph .14:

• In the second sentence, the phrase ''generally accepted auditing standards'' is replaced with ''PCAOB auditing standards.''

• In the last sentence, the reference to ''section 550.06'' is replaced with ''AS 2710.06.''

i. In paragraph .15:

• In the first sentence, the reference to ''The auditing interpretation of section 325, *Communication of Internal Control Related Matters Noted in an Audit,* titled 'Reporting on the Existence of Material Weaknesses' (section 9325.01–.07)'' is replaced with ''AI 12, *Communications About Control Deficiencies in an Audit of Financial Statements: Auditing Interpretations of AS 1305,* titled 'Reporting on the Existence of Material Weaknesses' (AI 12.01–.07).''

• In the first sentence of footnote 8, the reference to ''Section 325.8'' is replaced with ''Paragraph .08 of AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements,*.''

j. In paragraph .17:

• In the first sentence, the reference to ''section 550, *Other Information in Documents Containing Audited Financial Statements*'' is replaced with ''AS 2710.''

• In the last sentence, each reference to ''section 550'' is replaced with ''AS 2710.''

k. In the second sentence of paragraph .18, the reference to ''section 550'' is replaced with ''AS 2710.''

AU sec. 552, ''Reporting on Condensed Financial Statements and Selected Financial Data''

SAS No. 42, ''Reporting on Condensed Financial Statements and Selected Financial Data'' (AU sec. 552,

''Reporting on Condensed Financial Statements and Selected Financial Data''), as amended, is amended as follows:

a. The section number ''AU Section 552'' is replaced with ''AS 3315.''

b. Footnote * to the title of the standard is deleted.

c. In paragraph .01:

• In footnote 1, the reference to ''section 504, *Association With Financial Statements,* footnote 2'' is replaced with ''footnote 2 of AS 3320, *Association with Financial Statements.*''

• In the last sentence, the reference to ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

d. In paragraph .02, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .41 through .44, section 623, *Special Reports,* or other applicable Statements on Auditing Standards'' is replaced with ''paragraphs .41 through .44 of AS 3101, *Reports on Audited Financial Statements,* AS 3305, *Special Reports,* or other applicable PCAOB auditing standards.''

e. In footnote 4 to paragraph .05, the parenthetic reference to ''section 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

f. Following paragraph .06:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the first paragraph in the example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

g. In footnote 6 to paragraph .07:

• In the second sentence, the parenthetic reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .41 through .44'' is replaced with ''AS 3101.41 through .44.''

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the fourth sentence of the example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

h. In paragraph .08:

• In item *c* of footnote 8, the parenthetic reference to ''section 722, *Interim Financial Information,* paragraph .03'' is replaced with ''paragraph .03 of AS 4105, *Reviews of Interim Financial Information.*''

• In the example independent auditor's review report following paragraph .08:

• In the first sentence of the second paragraph, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the third sentence of the second paragraph, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• In the first sentence of the fourth paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

i. In footnote 11 to paragraph .09, the reference to ''section 623, *Special Reports,*'' is replaced with ''AS 3305.''

j. Following paragraph .10:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the example report:

• In the first sentence of the second paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the fourth paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

AU sec. 558, ''Required Supplementary Information''

SAS No. 52, ''Omnibus Statement on Auditing Standards—1987, Required Supplementary Information'' (AU sec. 558, ''Required Supplementary Information''), as amended, is amended as follows:

a. The section number ''AU Section 558'' is replaced with ''AS 2705.''

b. In the references before paragraph .01, the phrase ''(Supersedes section 553)'' is deleted.

c. Footnote * is deleted.

d. Footnote 1 to paragraph .01 is deleted.

e. In paragraph .02:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the second sentence of footnote 2, the reference to ''section 550'' is replaced with ''AS 2710.''

f. In the last sentence of paragraph .03, the reference to ''section 550,'' is replaced with ''AS 2710.''

g. In paragraph .04:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the second sentence, the phrase ''generally accepted auditing standards'' is replaced with ''PCAOB auditing standards.''

h. In paragraph .05:

• In the first sentence, the reference to ''section 550'' is replaced with ''AS 2710.''

• In the second sentence, the reference to ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

i. In the last sentence of footnote 6 to paragraph .07*b,* the reference to ''section 552, *Reporting on Condensed Financial Statements and Selected Financial Data,* paragraph .10'' is replaced with ''paragraph .10 of AS 3315, *Reporting on Condensed Financial Statements and Selected Financial Data.*''

j. In paragraph .07*c,* the parenthetic reference to ''section 333'' is replaced with ''AS 2805.''

k. In paragraph .07*d,* the phrase '', interpretations, guides, or statements of position'' is replaced with ''or interpretations.''

l. In footnote 7 to paragraph .08, the reference to ''Auditing Standard No. 17, *Auditing Supplemental Information Accompanying Audited Financial Statements,*'' is replaced with ''AS 2701.''

m. In the second sentence of paragraph .09, the reference to ''section 550.07'' is replaced with ''AS 2701.''

AU sec. 9558, ''Required Supplementary Information: Auditing Interpretations of Section 558''

AU sec. 9558, ''Required Supplementary Information: Auditing Interpretations of Section 558,'' is amended as follows:

a. The section number ''AU Section 9558'' is replaced with ''AI 19.''

b. The title ''Required Supplementary Information: Auditing Interpretations of Section 558'' is replaced with ''Required Supplementary Information: Auditing Interpretations of AS 2705.''

c. In the last sentence of paragraph .01, the reference to ''section 558'' is replaced with ''AS 2705.''

d. In the second sentence of paragraph .02, the reference to ''section 558'' is replaced with ''AS 2705.''

e. In the first sentence of paragraph .04, the reference to ''section 558'' is replaced with ''AS 2705.''

f. In the first sentence of paragraph .06, the reference to ''section 558'' is replaced with ''AS 2705.''

AU sec. 560, ''Subsequent Events''

SAS No. 1, ''Codification of Auditing Standards and Procedures,'' section 560, ''Subsequent Events'' (AU sec. 560, ''Subsequent Events''), as amended, is amended as follows:

a. The section number ''AU Section 560'' is replaced with ''AS 2801.''

b. In the note to paragraph .01, the reference to ''paragraphs 93–97 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .93–.97 of AS 2201.''

c. In paragraph .09, the parenthetic reference to ''section 508.19'' is replaced with ''paragraph .19 of AS 3101, *Reports on Audited Financial Statements.*''

d. In paragraph .12*d,* the parenthetic reference to ''section 337'' is replaced with ''AS 2505, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments.*''

e. In paragraph .12*e,* the parenthetic reference to ''section 333'' is replaced with ''AS 2805.''

AU sec. 561, ''Subsequent Discovery of Facts Existing at the Date of the Auditor's Report''

SAS No. 1, ''Codification of Auditing Standards and Procedures,'' section 561, ''Subsequent Discovery of Facts Existing at the Date of the Auditor's Report'' (AU sec. 561, ''Subsequent Discovery of Facts Existing at the Date of the Auditor's Report''), as amended, is amended as follows:

a. The section number ''AU Section 561'' is replaced with ''AS 2905.''

b. In paragraph .01:

• In the first sentence of footnote 1, the reference to ''section 560'' is replaced with ''AS 2801.''

• In the note, the reference to ''paragraph 98 of PCAOB Auditing Standard No. 5'' is replaced with ''paragraph .98 of AS 2201.''

c. In the first sentence of footnote 2 to paragraph .03, the reference to ''section 711.10–.13'' is replaced with ''paragraphs .10–.13 of AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes,.*''

AU sec. 9561, ''Subsequent Discovery of Facts Existing at the Date of the Auditor's Report: Auditing Interpretations of Section 561''

AU sec. 9561, ''Subsequent Discovery of Facts Existing at the Date of the Auditor's Report: Auditing Interpretations of Section 561,'' is amended as follows:

a. The section number ''AU Section 9561'' is replaced with ''AI 22.''

b. The title ''Subsequent Discovery of Facts Existing at the Date of the Auditor's Report: Auditing Interpretations of Section 561'' is replaced with ''Subsequent Discovery of Facts Existing at the Date of the Auditor's Report: Auditing Interpretations of AS 2905.''

c. In the second sentence of paragraph .02, the reference to ''Section 561'' is replaced with ''AS 2905.''

AU sec. 623, ''Special Reports''

SAS No. 62, ''Special Reports'' (AU sec. 623, ''Special Reports''), as amended, is amended as follows:

a. The section number ''AU Section 623'' is replaced with ''AS 3305.''

b. In the references before paragraph .01, the phrase ''(Supersedes section 621)'' is deleted.

c. In the first sentence of paragraph .02, the phrase ''Generally accepted auditing standards'' is replaced with ''The standards of the PCAOB.''

d. In paragraph .03:

• In the first sentence, the parenthetic reference to ''section 411, *The Meaning of* Present Fairly in Conformity With Generally Accepted Accounting Principles'' is replaced with ''AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.'* ''

• In the second sentence, the parenthetic reference to ''section 411.05'' is replaced with ''AS 2815.05.''

e. In the last sentence of footnote 1 to paragraph .05*a,* the reference to ''section 504, *Association With Financial Statements*'' is replaced with ''AS 3320, *Association with Financial Statements.*''

f. In item (1) of paragraph .05*c:*

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The parenthetic phrase ''auditing standards generally accepted in the United States of America or U.S. generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

g. In footnote 5 to paragraph .05*f,* the reference to ''section 544, *Lack of Conformity With Generally Accepted Accounting Principles*'' is replaced with ''AS 3310, *Special Reports on Regulated Companies.*''

h. Paragraph ''.05*h*'' is replaced with ''.05*i.*''

i. Paragraph .05*h* is added:

The city and state (or city and country, in the case of non-U.S. auditors) from which the auditor's report has been issued.

j. Footnote 5A is added to the end of the added paragraph .05*h:*

See SEC Rule 2–02(a) of Regulation S–X, 17 C.F.R. § 210.2–02(a).

k. In footnote 6 to paragraph .05h, the reference to ''section 530'' is replaced with ''AS 3110.''

l. In paragraph .06, the parenthetic reference to ''section 508, *Reports on Audited Financial Statements,* paragraph .08'' is replaced with ''paragraph .08 of AS 3101, *Reports on Audited Financial Statements.*''

m. Following paragraph .08:

• The heading ''Independent Auditor's Report'' above each example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph of each example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

n. In the third sentence of paragraph .09, the reference to ''section 411, *The Meaning of* Present Fairly in Conformity With Generally Accepted Accounting Principles, paragraph .04'' is replaced with ''AS 2815.04.''

o. In the last sentence of paragraph .11, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

p. In paragraph .12:

• In the second sentence:

• The phrase ''first standard of reporting'' is replaced with ''requirement in AS 3101.08*h.*''

• The phrase ''ten generally accepted auditing standards'' is replaced with ''standards of the PCAOB.''

• In the last sentence, the phrase ''The first standard of reporting'' is replaced with ''AS 3101.08*h.*''

q. In paragraph .14, the parenthetic reference to ''section 508, *Reports on Audited Financial Statements,* paragraph .64'' is replaced with ''AS 3101.64.''

r. In item (1) of paragraph .15*c:*

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The parenthetic phrase ''auditing standards generally accepted in the United States of America or U.S. generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

s. In footnote 12 to paragraph .15*e,* the reference to ''Paragraph 31'' is replaced with ''Paragraph .31.''

t. Paragraph ''.15*h*'' is replaced with ''.15*i.*''

u. Paragraph .15*h* is added:

The city and state (or city and country, in the case of non-U.S.

auditors) from which the auditor's report has been issued.

v. Footnote 13A is added to the end of the added paragraph .15*h:*

See footnote 5A.

w. In paragraph .17, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraph .11'' is replaced with ''AS 3101.11.''

x. Following paragraph .18:

• The heading ''Independent Auditor's Report'' above each example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph in the example report titled, ''Report Relating to Accounts Receivable,'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the second paragraph in the example report titled, ''Report Relating to Amount of Sales for the Purpose of Computing Rental,'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the second paragraph in the example report titled, ''Report Relating to Royalties,'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the example report titled, ''Report on Profit Participation'':

• In the first sentence of the first paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the second paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• In the example report titled, ''Report on Federal and State Income Taxes Included in Financial Statements'':

• In the first sentence of the first paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the second paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

y. In footnote 18 to paragraph .19, the reference to ''section 801, *Compliance Auditing Applicable to Governmental Entities and Other Specified Recipients of Governmental Financial Assistance*'' is replaced with ''AS 6110, *Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance.*''

z. In the first sentence of paragraph .20*b:*

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The parenthetic phrase ''auditing standards generally accepted in the United States of America or U.S. generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

aa. Paragraph ''.20*g*'' is replaced with ''.20*h*.''

bb. Paragraph .20*g* is added:

The city and state (or city and country, in the case of non-U.S. auditors) from which the auditor's report has been issued.

cc. Footnote 20A is added to the end of the added paragraph .20*g:*

See footnote 5A.

dd. Following paragraph .21:

• The heading ''Independent Auditor's Report'' above each example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the example report titled, ''Report on Compliance With Contractual Provisions Given in a Separate Report,'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the example report titled, ''Report on Compliance With Regulatory Requirements Given in a Separate Report When the Auditor's Report on the Financial Statements Included an Explanatory Paragraph Because of an Uncertainty,'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

ee. In the fourth sentence of paragraph .24, the parenthetic reference is deleted.

ff. In item (1) of paragraph .25*c:*

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The parenthetic phrase ''auditing standards generally accepted in the United States of America or U.S. generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

gg. Paragraph ''.25*h*'' is replaced with ''.25*i.*''

hh. Paragraph .25*h* is added:

The city and state (or city and country, in the case of non-U.S. auditors) from which the auditor's report has been issued.

ii. Footnote 28A is added to the end of the added paragraph .25*h:*

See footnote 5A.

jj. Following paragraph .26:

• The heading ''Independent Auditor's Report'' above each example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph of the example report titled, ''Report on a Schedule of Gross Income and Certain Expenses to Meet a Regulatory Requirement and to Be Included in a Document Distributed to the General Public,'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the first sentence of the second paragraph of the example report titled, ''Report on a Statement of Assets Sold and Liabilities Transferred to Comply With a Contractual Agreement,'' the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

kk. In item (1) of paragraph .29*c:*

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The parenthetic phrase ''auditing standards generally accepted in the United States of America or U.S. generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

ll. Paragraph ''.29*i*'' is replaced with ''.29*j.*''

mm. Paragraph .29*i* is added:

The city and state (or city and country, in the case of non-U.S. auditors) from which the auditor's report has been issued.

nn. Footnote 33A is added to the end of the added paragraph .29*i:*

See footnote 5A.

oo. Following paragraph .30:

• The heading ''Independent Auditor's Report'' above the example

report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph of the example report, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

pp. In the last sentence of paragraph .31*a,* the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .16 through .18'' is replaced with ''AS 3101.16 through .18.''

qq. In footnote 39 to paragraph .31*b,* the reference to ''section 341, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern*'' is replaced with ''AS 2415, *Consideration of an Entity's Ability to Continue as a Going Concern.*''

rr. In the last sentence of paragraph .31*c,* the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .12 and .13'' is replaced with ''AS 3101.12 and .13.''

ss. In the last sentence of paragraph .31*d,* the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .68 and .69'' is replaced with ''AS 3101.68 and .69.''

AU sec. 9623, ''Special Reports: Auditing Interpretations of Section 623''

AU sec. 9623, ''Special Reports: Auditing Interpretations of Section 623,'' as amended, is amended as follows:

a. The section number ''AU Section 9623'' is replaced with ''AI 24.''

b. The title ''Special Reports: Auditing Interpretations of Section 623'' is replaced with ''Special Reports: Auditing Interpretations of AS 3305.''

c. Footnote * to paragraphs [.01–.08], is deleted.

d. In paragraph .41, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

e. In paragraph .42:

• In the first sentence, the reference to ''Section 623.11 through .18 provides'' is replaced with ''Paragraphs .11 through .18 of AS 3305, *Special Reports,* provide.''

• In the Illustrative report:

• The first paragraph is deleted.

• The phrase ''City and State or Country'' is added below the term ''Signature.''

f. Paragraphs .43 through .46 are deleted.

g. The last sentence of paragraph .47 is deleted.

h. In paragraph .50, the parenthetic reference to ''section 623, *Special Reports,* paragraph .08'' is replaced with ''AS 3305.08.''

i. In paragraph .51, each reference to ''Section 623'' or ''section 623'' is replaced with ''AS 3305.''

j. Following paragraph .52:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the example report:

• In the first sentence of the second paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• The phrase ''[*City and State or Country*]'' is added below the term ''[*Signature*].''

k. In the first sentence of paragraph .53, the parenthetic reference to ''section 623.08'' is replaced with ''AS 3305.08.''

l. In the last sentence of footnote 10 to paragraph .55:

• The reference to ''section 508'' is replaced with ''AS 3101.''

• The phrase '', and the applicable industry audit guide'' is deleted.

m. In the first sentence of paragraph .57, the reference to ''section 623, *Special Reports,* paragraph .29'' is replaced with ''AS 3305.29.''

n. Following paragraph .58:

• The heading ''Independent Auditor's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the example report in paragraph .58:

• In the first sentence of the second paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• The phrase ''[*City and State or Country*]'' is added below the term ''[*Signature*].''

o. In paragraph .61:

• In the first sentence, the reference to ''section 623, *Special Reports,* paragraph .04)'' is replaced with ''AS 3305.04.''

• In the second sentence, the reference to ''Section 623.09'' is replaced with ''AS 3305.09.''

• In the last sentence, the reference to ''section 411, *The Meaning of* Present Fairly in Conformity With Generally Accepted Accounting Principles, paragraph .04'' is replaced with ''paragraph .04 of AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.'*''

p. In paragraph .62:

• In the first sentence:

• The reference to ''Section 623.02'' is replaced with ''AS 3305.02.''

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In the last sentence:

• The phrase ''Thus, in accordance with the third standard of reporting,'' is deleted.

• The quotation marks are deleted.

• The first ''i'' in ''informative'' is capitalized.

q. In paragraph .64:

• In the first sentence the reference to ''Section 623.09 and .10'' is replaced with ''AS 3305.09 and .10.''

• In the last sentence, the reference to ''Section 623.10'' is replaced with ''AS 3305.10.''

r. In the third sentence of paragraph .82, the reference to ''Section 623, *Special Reports,* paragraph .22'' is replaced with ''AS 3305.22.''

s. In the last sentence of paragraph .83, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraphs .35–.44 and .58–.60'' is replaced with ''AS 3101.35–.44 and .58–.60.''

t. In the last sentence of paragraph .85, the reference to ''section 623.22–.26'' is replaced with ''AS 3305.22–.26.''

u. In paragraph .86, the reference to ''section 508.35–.44 and .58–.60'' is replaced with ''AS 3101.35–.44 and .58–.60.''

v. In paragraph .90:

• In the first sentence, the reference to ''Section 623, *Special Reports,* paragraph .10'' is replaced with ''AS 3305.10.''

• Each reference to ''section 623.10'' is replaced with ''AS 3305.10.''

AU sec. 625, ''Reports on the Application of Accounting Principles''

SAS No. 50, ''Reports on the Application of Accounting Principles'' (AU sec. 625, ''Reports on the Application of Accounting Principles''), as amended, is amended as follows:

a. The section number ''AU Section 625'' is replaced with ''AS 6105.''

b. In the last sentence of footnote 1 to paragraph .01, the reference to ''section 623, *Special Reports,* paragraph .04'' is replaced with ''paragraph .04 of AS 3305, *Special Reports,*.''

c. Footnote 3 to paragraph .02 is deleted.

d. In paragraph .08, the parenthetic reference to ''section 411, *The Meaning of* Present Fairly in Conformity With Generally Accepted Accounting Principles'' is replaced with ''AS 2815, *The Meaning of 'Present Fairly in Conformity with Generally Accepted Accounting Principles.'*''

e. In the last sentence of paragraph .09, the reference to ''section 315, *Communications Between Predecessor and Successor Auditors,* paragraph .10'' is replaced with ''paragraph .10 of AS 2610, *Initial Audits—Communications Between Predecessor and Successor Auditors.*''

f. In paragraph .10*a,* the phrase ''applicable AICPA standards'' is replaced with ''the standards of the PCAOB.''

g. The first sentence of footnote 7 to paragraph .10*f* is deleted.

h. In the last sentence of the paragraph following the subheading ''*Introduction*'' following paragraph .11, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

AU sec. 634, ''Letters for Underwriters and Certain Other Requesting Parties''

SAS No. 72, ''Letters for Underwriters and Certain Other Requesting Parties'' (AU sec. 634, ''Letters for Underwriters and Certain Other Requesting Parties''), as amended, is amended as follows:

a. The section number ''AU Section 634'' is replaced with ''AS 6101.''

b. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 49)'' is deleted.

c. In footnote 3 to paragraph .03, the parenthetic reference to ''section 9634.01–.09'' is replaced with ''paragraphs .01–.09 of AI 27, *Letters for Underwriters and Certain Other Requesting Parties: Auditing Interpretations of AS 6101.*''

d. In paragraph .09*b:*

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the last sentence, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

e. In paragraph .12:

• Each phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• In footnote 8, the parenthetic reference to ''section 9711.12–.15'' is replaced with ''paragraphs .12–.15 of AI 26, *Responsibilities Regarding Filings Under Federal Securities Statutes: Auditing Interpretations of AS 4101.*''

• In the first sentence of footnote 9, the reference to ''section 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes,.*''

f. In the first sentence of footnote 13 to paragraph .16, the reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

g. In the first sentence of footnote 18 to paragraph .27:

• The parenthetic reference to ''section 722.50'' is replaced with ''AS 4105.50.''

• The reference to ''section 558, *Required Supplementary Information,* paragraphs .08 through .11'' is replaced with ''paragraphs .08 through .11 of AS 2705, *Required Supplementary Information.*''

h. In footnote 20 to paragraph .28, the reference to ''section 530, *Dating of the Independent Auditor's Report,* paragraphs .03 through .08'' is replaced with ''AS 3110.03 through .08.''

i. In paragraphs .29*a* and *b,* each parenthetic reference to ''section 552'' is replaced with ''AS 3315.''

j. In paragraph .29*c,* the parenthetic reference to ''section 722'' is replaced with ''AS 4105.''

k. In the fifth sentence of paragraph .29, the reference to ''section 325'' is replaced with ''AS 1305.''

l. In paragraph .30:

• In the first sentence:

• The reference to ''section 722'' is replaced with ''AS 4105.''

• The reference to ''section 558, *Required Supplementary Information,*'' is replaced with ''AS 2705.''

• In the second sentence:

• The reference to ''Section 722'' is replaced with ''AS 4105.''

• The reference to ''section 558'' is replaced with ''AS 2705.''

• In the last sentence, the reference to ''sections 722 and 558'' is replaced with ''AS 4105 and AS 2705.''

m. In paragraph .31, the sixth and seventh sentences are deleted.

n. In paragraphs .35*a* and *b,* each reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105.''

o. In paragraph .37:

• Each reference to ''section 722'' is replaced with ''AS 4105.''

• In the second sentence of footnote 28, the reference to ''section 722'' is replaced with ''AS 4105.''

p. In the first sentence of paragraph .38, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

q. In paragraphs .39*a* and *b,* each reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105.''

r. In the third sentence of paragraph .42, the reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105.''

s. In the second bullet of paragraph .46, the reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105.''

t. In paragraph .59:

• In the fourth sentence, the parenthetic reference to ''(see section 435, *Segment Information*)'' is deleted.

• In footnote 34, the reference to ''section 558'' is replaced with ''AS 2705.''

u. In paragraph .64:

• Following subtitle ''Example A: Typical Comfort Letter'':

• In the third sentence of the second paragraph following item 2d, the reference to ''section 722'' is replaced with ''AS 4105, *Reviews of Interim Financial Information,.*''

• In item 4*a*(i) of the letter in Example A:

• The phrase ''American Institute of Certified Public Accountants'' is replaced with ''Public Company Accounting Oversight Board (United States).''

• The reference to ''SAS No. 71, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

• In the first sentence following item 4*b*(ii) of the letter in Example A, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• In footnote 6 to item 5*a*(i) of the letter in Example A, the reference to ''Section 722'' is replaced with ''AS 4105.''

• Following the subtitle ''Example B: Letter When a Short-Form Registration Statement Is Filed Incorporating Previously Filed Forms 10–K and 10–Q by Reference'':

• In item 4*a*(i) of the letter in Example B:

• The phrase ''American Institute of Certified Public Accountants'' is replaced with ''Public Company Accounting Oversight Board (United States).''

• The reference to ''SAS No. 71, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

• In the first sentence following item 4*b*(ii) of the letter in Example B, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• In the third sentence of item 5, (following the subtitle ''Example D: Comments on Pro Forma Financial Information''), the reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105.''

• In item 8 (following the subtitle ''Example E: Comments on a Financial Forecast''):

• In the first sentence, the reference to ''AICPA'' is replaced with ''AT section 301, *Financial Forecasts and Projections,*.''

• Each phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• In the first sentence of footnote 10 to item 7 (following the subtitle ''Example F: Comments on Tables, Statistics, and Other Financial Information—Complete Description of Procedures and Findings''), the reference to ''section 552'' is replaced with ''AS 3315.''

• Following the subtitle ''Example L: Alternate Wording When Recent Earnings Data Are Presented in Capsule Form'':

• In the first sentence of item 13, the reference to ''section 722'' is replaced with ''AS 4105.''

• In item 4*a*(i) of the letter in Example L:

• The phrase ''American Institute of Certified Public Accountants'' is replaced with ''Public Company Accounting Oversight Board (United States).''

• The reference to ''SAS No. 71, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information*.''

• In item 4*b*(ii) of the letter in Example L:

• The phrase ''American Institute of Certified Public Accountants'' is replaced with ''Public Company Accounting Oversight Board.''

• The reference to ''SAS No. 71, *Interim Financial Information,*'' is replaced with ''AS 4105.''

• In the first sentence following item 4*b*(iii) of the letter in Example L, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• The subtitle ''Example O: Alternate Wording When the Procedures That the Underwriter Has Requested the Accountant to Perform on Interim Financial Information Are Less Than an SAS No. 71 Review'' is replaced with ''Example O: Alternate Wording When the Procedures That the Underwriter Has Requested the Accountant to Perform on Interim Financial Information Are Less Than an AS 4105 Review.''

• Following the subtitle ''Example O: Alternate Wording When the Procedures That the Underwriter Has Requested the Accountant to Perform on Interim Financial Information Are Less Than an SAS No. 71 Review'':

• In the third sentence of item 16, the reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105.''

• In the first sentence following item 4*c* of the letter in Example O, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the second paragraph to item 6 of the letter in Example O:

• In the first sentence:

• The phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• The reference to ''AICPA'' is replaced with ''AT section 301, *Financial Forecasts and Projections,*.''

• In the last sentence, the phrase ''standards established by the AICPA'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• Following the subtitle ''Example P: A Typical Comfort Letter in a Non-1933 Act Offering, Including the Required Underwriter Representations'':

• In the third sentence of item 17, the reference to ''SAS No. 71 [section 722]'' is replaced with ''AS 4105.''

• In the first sentence of item 6 of the letter in Example P, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the letter following the subtitle ''Example Q: Letter to a Requesting Party That Has Not Provided the Representation Letter Described in Paragraphs .06 and .07'':

• In the second paragraph, the phrase ''rule 101 of the AICPA's Code of Professional Conduct, and its interpretations and rulings'' is replaced with ''Public Company Accounting Oversight Board Rule 3520, *Auditor Independence*.''

• In Item 6:

• In the first sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the last sentence, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• Following the subtitle ''Example R: Comfort Letter That Includes Reference to Examination of Annual MD&A and Review of Interim MD&A'':

• In the fifth sentence of item 19, the reference to ''section 722'' is replaced with ''AS 4105.''

• In the first sentence following item 5*b*(ii) of the letter in Example R, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

AU sec. 9634, ''Letters for Underwriters and Certain Other Requesting Parties: Auditing Interpretations of Section 634''

AU sec. 9634, ''Letters for Underwriters and Certain Other Requesting Parties: Auditing Interpretations of Section 634,'' as amended, is amended as follows:

a. The section number ''AU Section 9634'' is replaced with ''AI 27.''

b. The title ''Letters for Underwriters and Certain Other Requesting Parties: Auditing Interpretations of Section 634'' is replaced with ''Letters for Underwriters and Certain Other Requesting Parties: Auditing Interpretations of AS 6101.''

c. In paragraph .03, the parenthetic reference to ''section 634.33'' is replaced with ''paragraph .33 of AS 6101, *Letters for Underwriters and Certain Other Requesting Parties*.''

d. In the first sentence of paragraph .04:

• The phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

• The parenthetic reference to ''section 550'' is replaced with ''AS 2710, *Other Information in Documents Containing Audited Financial Statements*.''

e. In paragraph .05:

• In the third sentence:

• The reference to ''section 634'' is replaced with ''AS 6101.''

• The reference to ''section 634.54–.60'' is replaced with ''AS 6101.54–.60.''

• In the first sentence of footnote 3, the reference to ''Section 634.12'' is replaced with ''AS 6101.12.''

• In the fourth sentence, the reference to ''section 634.55'' is replaced with ''AS 6101.55.''

• In the fifth sentence, the reference to ''section 634.55 and .57'' is replaced with ''AS 6101.55 and .57.''

f. In paragraph .06, each reference to ''section 634.57'' or ''Section 634.57'' is replaced with ''AS 6101.57.''

g. In the last sentence of paragraph .07, the reference to ''section 634.55'' is replaced with ''AS 6101.55.''

h. In the last sentence of paragraph .09, the reference to ''section 634.31'' is replaced with ''AS 6101.31.''

i. In the first sentence of paragraph .16, the reference to ''Section 634,

Letters for Underwriters and Certain Other Requesting Parties, paragraph .57,'' is replaced with ''AS 6101.57.''

j. In the first sentence of paragraph .18, the reference to ''Section 634.55'' is replaced with ''AS 6101.55.''

k. In the third sentence of paragraph .19, the reference to ''section 634.55'' is replaced with ''6101.55.''

l. In paragraph .29:

• In the first sentence, the reference to ''section 634.64'' is replaced with ''6101.64.''

• In the last sentence of footnote 4 to the table following paragraph .29, the reference to ''section 634.55'' is replaced with ''AS 6101.55.''

AU sec. 711, ''Filings Under Federal Securities Statutes''

SAS No. 37, ''Filings Under Federal Securities Statutes'' (AU sec. 711, ''Filings Under Federal Securities Statutes''), as amended, is amended as follows:

a. The section number ''AU Section 711'' is replaced with ''AS 4101.''

b. The title ''Filings Under Federal Securities Statutes'' is replaced with ''Responsibilities Regarding Filings Under Federal Securities Statutes.''

c. Footnote * to the section number of the standard is deleted.

d. In the note to paragraph .02, the reference to ''paragraphs C16–C17 of Appendix C, *Special Reporting Situations,* of PCAOB Auditing Standard No. 5'' is replaced with ''paragraphs .C16–.C17 of Appendix C, *Special Reporting Situations,* of AS 2201.''

e. In the fourth sentence of paragraph .10, the reference to ''section 560.12'' is replaced with ''paragraph .12 of AS 2801, *Subsequent Events.*''

f. In the last sentence of paragraph .11, the parenthetic reference to ''section 508'' is replaced with ''AS 3101, *Reports on Audited Financial Statements.*''

g. In paragraph .12:

• In the first sentence, the references to ''sections 560 and 561'' are replaced with ''AS 2801 and AS 2905, *Subsequent Discovery of Facts Existing at the Date of the Auditor's Report.*''

• In the second sentence, the reference to ''sections 530.05 and 530.07 and .08'' is replaced with ''paragraph .05 of AS 3110, *Dating of the Independent Auditor's Report,* and AS 3110.07 and .08.''

• In the third sentence, the reference to ''section 561.08 and .09'' is replaced with ''AS 2905.08 and .09.''

h. In paragraph .13*a:*

• The reference to ''section 561'' is replaced with ''AS 2905.''

• The parenthetic reference to ''section 722.46'' is replaced with ''paragraph .46 of AS 4105, *Reviews of Interim Financial Information.*''

AU sec. 9711, ''Filings Under Federal Securities Statutes: Auditing Interpretations of Section 711''

AU sec. 9711, ''Filings Under Federal Securities Statutes: Auditing Interpretations of Section 711,'' as amended, is amended as follows:

a. The section number ''AU Section 9711'' is replaced with ''AI 26.''

b. The title ''Filings Under Federal Securities Statutes: Auditing Interpretations of Section 711'' is replaced with ''Responsibilities Regarding Filings Under Federal Securities Statutes: Auditing Interpretations of AS 4101.''

c. In paragraph .03:

• In the first sentence, the reference to ''Section 711, *Filings Under Federal Securities Statutes,* paragraph .05'' is replaced with ''Paragraph .05 of AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

• In the last sentence, the parenthetic reference to ''section 711.10 and .11'' is replaced with ''AS 4101.10 and .11.''

d. In paragraph .05, the reference to ''section 711.10 and .11'' is replaced with ''AS 4101.10 and .11.''

e. In paragraph .09:

• In the second sentence, the parenthetic reference to ''section 552, *Reporting on Condensed Financial Statements and Selected Financial Data,* paragraph .08'' is replaced with ''paragraph .08 of AS 3315, *Reporting on Condensed Financial Statements and Selected Financial Data.*''

• In the last sentence, the parenthetic reference to ''section 711.10 and .11'' is replaced with ''AS 4101.10 and .11.''

f. In paragraph .10:

• In the first sentence, the reference to ''section 711'' is replaced with ''AS 4101.''

• In the last sentence, the reference to ''section 711.10 and .11'' is replaced with ''AS 4101.10 and .11.''

g. In the last sentence of paragraph .11, the reference to ''Section 711.12 and .13'' is replaced with ''AS 4101.12 and .13.''

AU sec. 722, ''Interim Financial Information''

SAS No. 100, ''Interim Financial Information'' (AU sec. 722, ''Interim Financial Information''), as amended, is amended as follows:

a. The section number ''AU Section 722'' is replaced with ''AS 4105.''

b. The title ''Interim Financial Information'' is replaced with ''Reviews of Interim Financial Information.''

c. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 71)'' is deleted.

d. In the second sentence of paragraph .01:

• The word ''three'' is deleted.

• The phrase ''discussed in section 150, *Generally Accepted Auditing Standards,* paragraph .02),'' is deleted.

• Footnote 1A is added following the term ''standards'':

See AS 1005, *Independence,* AS 1010, *Training and Proficiency of the Independent Auditor,* and AS 1015, *Due Professional Care in the Performance of Work.*

e. In the first sentence of paragraph .04, the reference to ''Section 315, *Communications Between Predecessor and Successor Auditors*'' is replaced with ''AS 2610, *Initial Audits—Communications Between Predecessor and Successor Auditors.*''

f. In footnote 5 to paragraph .05, the last sentence is deleted.

g. In the second sentence of paragraph .07, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

h. In the eighth bullet of paragraph .09:

• In the first sentence, the phrase ''standards established by the AICPA'' is replaced with ''the standards of the PCAOB.''

• In the third sentence, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

i. In the first sentence of footnote 7 to the first bullet of paragraph .11, the reference to ''Paragraphs 10 through 23 of Auditing Standard No. 14'' is replaced with ''Paragraphs .10 through .23 of AS 2810.''

j. In the third sentence of paragraph .13, the reference to ''Auditing Standard No. 12'' is replaced with ''AS 2110.''

k. In the last sentence of paragraph .16, the reference to ''section 329'' is replaced with ''AS 2305.''

l. In footnote 11 to paragraph .18*b,* the parenthetic reference to ''section 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205, *Part of the Audit Performed by Other Independent Auditors.*''

m. In the last sentence of paragraph .18*f,* the reference to ''section 550, *Other Information in Documents Containing Audited Financial Statements,* paragraphs .04 through .06)'' is replaced with ''paragraphs .04 through .06 of AS 2710, *Other Information in Documents Containing Audited Financial Statements.*''

n. In the first sentence of footnote 15 to paragraph .21, the reference to ''section 341, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern,* paragraph .10'' is replaced with ''paragraph .10 of

AS 2415, *Consideration of an Entity's Ability to Continue as a Going Concern.*''

o. In footnote 16 to paragraph .24, the reference to ''section 333, *Management Representations,* paragraphs .08 through .12'' is replaced with ''paragraphs .08 through .12 of AS 2805, *Management Representations.*''

p. In the last sentence of paragraph .30, the reference ''paragraph 25 of Auditing Standard No. 16'' is replaced with ''paragraph .25 of AS 1301.''

q. In paragraph .32:

• The reference to ''AU sec. 316'' is replaced with ''AS 2401.''

• The reference to ''AU sec. 317'' is replaced with ''AS 2405.''

r. In paragraph .34:

• In the first sentence, the reference to ''Auditing Standard No. 16, *Communications with Audit Committees*'' is replaced with ''AS 1301.''

• In the fourth sentence, the reference to ''paragraph 12 of Auditing Standard No. 16, *Communications with Audit Committees*'' is replaced with ''AS 1301.12.''

s. In the last sentence of paragraph .36, the reference to ''paragraph 25 of Auditing Standard No. 16, *Communications with Audit Committees*'' is replaced with ''AS 1301.25.''

t. In paragraph .37*d,* the phrase ''standards established by the AICPA'' is replaced with ''the standards of the PCAOB.''

u. In paragraph .37*f,* the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the PCAOB.''

v. Paragraph ''.37*i*'' is replaced with ''.37*j*.''

w. Paragraph .37*i* is added:

The city and state (or city and country, in the case of non-U.S. auditors) from which the auditor's report has been issued.

x. Footnote 24A is added to the end of the added paragraph .37*i:*

See SEC Rule 2–02(a) of Regulation S–X, 17 CFR 210.2–02(a).

y. In footnote 25 to paragraph .37*i:*

• The reference to ''sections 530'' is replaced with ''AS 3110.''

• The reference to ''560'' is replaced with ''AS 2801.''

z. In the Independent Accountant's Report following paragraph .38:

• The heading ''Independent Accountant's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the third sentence of the second paragraph, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• The phrase ''[*City and State or Country*]'' is added following the term ''[*Signature*].''

aa. In the Independent Accountant's Report following paragraph .39:

• The heading ''Independent Accountant's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the second paragraph, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the third sentence of the second paragraph, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• In the first sentence of the fourth paragraph, the phrase ''auditing standards generally accepted in the United States of America'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• The phrase ''[*City and State or Country*]'' is added following the term ''[*Signature*].''

bb. In footnote 29 to paragraph .40, the reference to ''section 543, *Part of Audit Performed by Other Independent Auditors*'' is replaced with ''AS 1205.''

cc. In the Independent Accountant's Report following paragraph .40:

• The heading ''Independent Accountant's Report'' above the example report is replaced with ''Report of Independent Registered Public Accounting Firm.''

• In the first sentence of the third paragraph, the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board (United States).''

• In the third sentence of the third paragraph, the phrase ''generally accepted auditing standards'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

• The phrase ''[*City and State or Country*]'' is added following the term ''[*Signature*].''

dd. In footnote 30 to paragraph .41, the reference to ''section 508, *Reports on Audited Financial Statements,* paragraph .15'' is replaced with ''paragraph .15 of AS 3101, *Reports on Audited Financial Statements.*''

ee. In the first sentence of footnote 32 to paragraph .43, the reference to ''section 341, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern,* paragraph .10'' is replaced with ''AS 2415.10.''

ff. In the last sentence of paragraph .46, the reference to ''section 561'' is replaced with ''AS 2905.''

gg. In the last sentence of paragraph .50*d,* the phrase ''standards established by the American Institute of Certified Public Accountants'' is replaced with ''the standards of the Public Company Accounting Oversight Board.''

hh. In Appendix B, footnote 36 to bullet 16 of item B1 in paragraph .55, the reference to ''section 342, *Auditing Accounting Estimates,* paragraphs .05 and .06'' is replaced with ''paragraphs .05 and .06 of AS 2501, *Auditing Accounting Estimates.*''

ii. In Appendix C of paragraph .56:

• In item C2:

• In the third sentence, the reference to ''section 333'' is replaced with ''AS 2805.''

• The last sentence is deleted.

• In the second sentence of item C5:

• The reference to ''section 316'' is replaced with ''AS 2401.''

• The phrase ''related parties'' is italicized.

• The reference to ''Auditing Standard No. 18'' is replaced with ''AS 2410.''

• In the last sentence of item C6, the reference to ''section 333.08'' is replaced with ''AS 2805.08.''

• In the bracketed sentence of paragraph 15 of the second management representation letter titled ''Illustrative Representation Letter for a Review of Interim Financial Information (Statements),'' the reference to ''*section 333,* Management Representations, *paragraph .17)*'' is replaced with ''*paragraph .17 of AS 2805, Management Representations.*''

AU sec. 801, ''Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance''

SAS No. 74, ''Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance'' (AU sec. 801, ''Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance''), as amended, is amended as follows:

a. The section number ''AU Section 801'' is replaced with ''AS 6110.''

b. The title ''Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance'' is replaced with ''Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance.''

c. In the references before paragraph .01, the phrase ''(Supersedes SAS No. 68)'' is deleted.

d. In paragraph .01, in the first sentence, the phrase ''generally accepted auditing standards (GAAS)'' is replaced with ''the standards of the PCAOB.''

e. Footnote 5 to paragraph .02 is deleted.

f. In paragraph .02*a,* the reference to ''section 317'' is replaced with ''AS 2405.''

g. In the first sentence of paragraph .06:

• The reference to ''Section 317'' is replaced with ''AS 2405.''

• The term ''GAAS'' is replaced with ''the standards of the PCAOB.''

h. In the first sentence of paragraph .09, the term ''GAAS'' is replaced with ''the standards of the PCAOB.''

i. In paragraph .10*a,* the term ''GAAS'' is replaced with ''the standards of the PCAOB.''

j. In the last sentence of paragraph .11, the term ''GAAS'' is replaced with ''the standards of the PCAOB.''

k. Footnote 12 to paragraph .12 is deleted.

l. Footnote 14 to paragraph .16 is deleted.

m. In footnote 15 to paragraph .17*c,* the term ''GAAS'' is replaced with ''the standards of the PCAOB.''

n. In the last sentence of paragraph .18, the reference to ''section 350'' is replaced with ''AS 2315.''

o. In paragraph .22:

• In the first sentence, the term ''GAAS'' is replaced with ''The standards of the PCAOB.''

• In the second sentence:

• The phrase ''a GAAS'' is replaced with ''an.''

• The phrase ''in accordance with the standards of the PCAOB'' is added following the term ''statements.''

• The second term ''GAAS'' is replaced with ''the standards of the PCAOB.''

• In the last sentence, the term ''GAAS'' is replaced with ''the standards of the PCAOB.''

p. In the last sentence of paragraph .23, the reference to ''section 317'' is replaced with ''AS 2405.''

AU sec. 901, ''Public Warehouses—Controls and Auditing Procedures for Goods Held''

SAS No. 1, ''Codification of Auditing Standards and Procedures'' (AU sec. 901, ''Public Warehouses—Controls and Auditing Procedures for Goods Held''), as amended, is rescinded.

Attestation Standards

Attestation Standard No. 1, ''Examination Engagements Regarding Compliance Reports of Brokers and Dealers''

Attestation Standard No. 1, ''Examination Engagements Regarding Compliance Reports of Brokers and Dealers,'' is amended as follows:

a. In footnote 8 to paragraph 4, the reference to ''Auditing Standard No. 15'' is replaced with ''AS 1105.''

b. In the second note to paragraph 6, the reference to ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

c. In the first sentence of footnote 12 to paragraph 8, the reference to ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

d. In footnote 18 to paragraph 35, the reference to ''Auditing Standard No. 16'' is replaced with ''AS 1301.''

e. In footnote 3 to paragraph C10, the reference to ''AU sec. 317'' is replaced with ''AS 2405.''

Attestation Standard No. 2, ''Review Engagements Regarding Exemption Reports of Brokers and Dealers''

Attestation Standard No. 2, ''Review Engagements Regarding Exemption Reports of Brokers and Dealers,'' is amended as follows:

a. In the second note to paragraph 5, the reference to ''Auditing Standard No. 3'' is replaced with ''AS 1215.''

b. In the first sentence of footnote 9 to paragraph 7, the reference to ''Auditing Standard No. 17'' is replaced with ''AS 2701.''

c. In footnote 12 to paragraph 15, the reference to ''Auditing Standard No. 16'' is replaced with ''AS 1301.''

AT sec. 101, ''Attestation Engagements''

AT sec. 101, ''Attestation Engagements,'' as amended, is amended as follows:

a. The following note is added at the end of paragraph .01:

Note: In connection with an engagement performed in accordance with this attestation standard, whenever the practitioner is required to make reference in a report to attestation standards established by the American Institute of Certified Public Accountants, the practitioner must instead refer to ''the standards of the Public Company Accounting Oversight Board (United States).'' A practitioner must also include the city and state (or city and country, in the case of non-U.S. practitioners) from which the practitioner's report has been issued.

b. In the last sentence of paragraph .04*f,* the reference to ''PCAOB Auditing Standard No. 4'' is replaced with ''AS 6115.''

c. In paragraph .91:

• The parenthetic reference to ''AU section 634'' is replaced with ''AS 6101.''

• The parenthetic reference to ''AU section 711, *Filings Under Federal Securities Statues*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statues.*''

d. In the last sentence of paragraph .99, the reference to ''AU section 561'' is replaced with ''AS 2905.''

AT sec. 9101, ''Attest Engagements: Attest Engagements Interpretations of Section 101''

AT sec. 9101, ''Attest Engagements: Attest Engagements Interpretations of Section 101,'' is amended as follows:

a. In the last sentence of paragraph .12, the reference to ''AU section 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

b. In the second bullet of paragraph .28, the reference to ''AU section 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

c. Paragraph .43 is deleted.

d. Paragraph 44 is replaced with the following:

Illustrative letters in response to a regulatory request for access to or copies of the attest documentation related to an examination engagement performed in accordance with section 601, *Compliance Attestation,* and an agreed-upon procedures engagement performed in accordance with section 201, *Agreed-Upon Procedures Engagements,* follow.

e. In footnote 7 to paragraph .45, the parenthetic reference to ''AU section 9339.11–.15'' is deleted.

f. In footnote 12 to paragraph .46:

• The parenthetic reference to ''AU section 9339.11–.15'' is deleted.

• A comma is added after the second word ''access.''

AT sec. 201, ''Agreed-Upon Procedures Engagements''

AT sec. 201, ''Agreed-Upon Procedures Engagements,'' is amended as follows:

a. The following note is added at the end of paragraph .01:

Note: In connection with an engagement performed in accordance with this attestation standard, whenever the practitioner is required to make reference in a report to attestation standards established by the American Institute of Certified Public Accountants, the practitioner must instead refer to ''the standards of the Public Company Accounting Oversight Board (United States).'' A practitioner must also include the city and state (or city and country, in the case of non-U.S. practitioners) from which the practitioner's report has been issued.

b. In paragraph .02*a,* the reference to ''AU section 623'' is replaced with ''AS 3305.''

c. In paragraph .02*b,* the reference to ''AU section 801, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance*'' is replaced with ''AS 6110, *Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance.*''

d. In paragraph .02*c,* the reference to ''AU section 324, *Service Organizations,* paragraph .58'' is replaced with ''paragraph .58 of AS 2601, *Consideration of an Entity's Use of a Service Organization.*''

e. In paragraph .02*d,* the reference to ''AU section 634'' is replaced with ''AS 6101.''

f. In footnote 3 to paragraph .03, the reference to ''AU section 623.11–.18'' is replaced with ''AS 3305.11–.18.''

g. In footnote 7 to paragraph .22, the reference to ''AU section 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

h. In footnote 13 to paragraph .31*k:*

• In the first sentence, the reference to ''AU section 504, *Association With Financial Statements*'' is replaced with ''AS 3320, *Association with Financial Statements.*''

• In the second sentence:

• The reference to ''AU section 504.04'' is replaced with ''AS 3320.04.''

• The reference to ''AU section 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information*).''

• The reference to ''AU section 504.05'' is replaced with ''AS 3320.05.''

i. In footnote 16 to paragraph .36, the reference to ''AU section 530, *Dating of the Independent Auditor's Report,* paragraphs .06 and .07'' is replaced with ''paragraphs .06 and .07 of AS 3110, *Dating of the Independent Auditor's Report.*''

j. In footnote 18 to paragraph .40, the bracketed reference to ''AU section 508'' is replaced with ''AS 3101.''

AT sec. 301, ''Financial Forecasts and Projections''

AT sec. 301, ''Financial Forecasts and Projections,'' is amended as follows:

a. The following note is added at the end of paragraph .01:

Note: In connection with an engagement performed in accordance with this attestation standard, whenever the practitioner is required to make reference in a report to attestation standards established by the American Institute of Certified Public Accountants, the practitioner must instead refer to ''the standards of the Public Company Accounting Oversight Board (United States).'' A practitioner must also include the city and state (or city and country, in the case of non-U.S. practitioners) from which the practitioner's report has been issued.

b. In footnote 4 to paragraph .08*e,* the reference to ''AU section 623'' is replaced with ''AS 3305.''

c. In footnote 12 to paragraph .23, the parenthetic reference to ''AU section 9504.19–.22'' is replaced with ''paragraphs .19–.22 of AI 25, *Association with Financial Statements: Auditing Interpretations of AS 3320.*''

d. In paragraph .24:

• In footnote 13, the reference to ''AU section 504, *Association With Financial Statements*'' is replaced with ''AS 3320, *Association with Financial Statements.*''

• In footnote 14, the reference to ''AU section 552'' is replaced with ''AS 3315.''

e. In paragraph .48:

• In footnote 23, the reference to ''AU section 504'' is replaced with ''AS 3320.''

• In footnote 24, the reference to ''AU section 552'' is replaced with ''AS 3315.''

f. In footnote 26 to paragraph .52, the reference to ''AU section 634'' is replaced with ''AS 6101.''

g. In paragraph .60:

• In footnote 29:

• In the first sentence, the reference to ''AU section 550'' is replaced with ''AS 2710.''

• In the second sentence:

• The reference to ''AU section 550'' is replaced with ''AS 2710.''

• The bracketed reference to ''AU section 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

• In the last sentence, the reference to ''AU section 550'' is replaced with ''AS 2710.''

h. In the first sentence of footnote 5 to item 11*d* of paragraph .70, Appendix C, the reference to ''AU section 722, *Interim Financial Information,* paragraphs .13 through .19'' is replaced with ''paragraphs .13 through .19 of AS 4105, *Reviews of Interim Financial Information.*''

AT sec. 401, ''Reporting on Pro Forma Financial Information''

AT sec. 401, ''Reporting on Pro Forma Financial Information,'' is amended as follows:

a. In footnote 1 to paragraph .01:

• In the first sentence, the reference to ''AU section 634, *Letters for Underwriters and Certain Other Requesting Parties,* paragraphs .03 through .05'' is replaced with ''Paragraphs .03 through .05 of AS 6101, *Letters for Underwriters and Certain Other Requesting Parties.*''

• In the last sentence, the reference to ''AU section 634.03'' is replaced with ''AS 6101.03.''

b. The following note is added at the end of paragraph .01:

Note: In connection with an engagement performed in accordance with this attestation standard, whenever the practitioner is required to make reference in a report to attestation standards established by the American Institute of Certified Public Accountants, the practitioner must instead refer to ''the standards of the Public Company Accounting Oversight Board (United States).'' A practitioner must also include the city and state (or city and country, in the case of non-U.S. practitioners) from which the practitioner's report has been issued.

c. In paragraph .02, the reference to ''AU section 550, *Other Information in Documents Containing Audited Financial Statements,* and AU section 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 2710, *Other Information in Documents Containing Audited Financial Statements,* and AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

d. In footnote 2 to paragraph .03:

• In the second sentence, the reference to ''AU section 560, *Subsequent Events,* paragraph .05'' is replaced with ''paragraph .05 of AS 2801, *Subsequent Events.*''

• In the last sentence, the reference to ''AU section 508, *Reports on Audited Financial Statements,* paragraph .28'' is replaced with ''paragraph .28 of AS 3101, *Reports on Audited Financial Statements.*''

e. In the second sentence of footnote 5 to paragraph .07*b,* the reference to ''AU section 722, *Interim Financial*

Information'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

AT sec. 601, ''Compliance Attestation''

AT sec. 601, ''Compliance Attestation,'' as amended, is amended as follows:

a. The following note is added at the end of paragraph .01:

Note: In connection with an engagement performed in accordance with this attestation standard, whenever the practitioner is required to make reference in a report to attestation standards established by the American Institute of Certified Public Accountants, the practitioner must instead refer to ''the standards of the Public Company Accounting Oversight Board (United States).'' A practitioner must also include the city and state (or city and country, in the case of non-U.S. practitioners) from which the practitioner's report has been issued.

b. In paragraph .02:

• In item *b,* the reference to ''AU section 623, *Special Reports,* paragraphs .19 through .21'' is replaced with ''paragraphs .19 through .21 of AS 3305, *Special Reports.*''

• In item *c,* the reference to ''AU section 801, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance*'' is replaced with ''AS 6110, *Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance.*''

• In item *d,* the reference to ''AU section 634'' is replaced with ''AS 6101.''

c. In footnote 5 to paragraph .19, the reference to ''AU section 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

d. In the second sentence of paragraph .33, the reference to ''AU section 316A, *Consideration of Fraud in a Financial Statement Audit,* paragraphs .16 through .19'' is replaced with ''AS 2401, *Consideration of Fraud in a Financial Statement Audit.*''

e. In the last sentence of paragraph .43, the reference to ''AU section 336'' is replaced with ''AS 1210.''

f. In the last sentence of paragraph .44, the reference to ''AU section 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

g. In the second sentence of paragraph .47, the reference to ''AU section 325, *Communication of Internal Control Related Matters Noted in an Audit*'' is replaced with ''AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements.*''

h. In the last sentence of paragraph .48, the reference to ''AU section 350'' is replaced with ''AS 2315.''

i. In the first sentence of paragraph .50, the reference to ''AU section 560'' is replaced with ''AS 2801.''

j. In footnote 22 to paragraph .68, the reference to ''AU section 333, *Management Representations,* paragraph .09'' is replaced with ''Paragraph .09 of AS 2805, *Management Representations.*''

AT sec. 701, ''Management's Discussion and Analysis''

AT sec. 701, ''Management's Discussion and Analysis,'' is amended as follows:

a. The following note is added at the end of paragraph .01:

Note: In connection with an engagement performed in accordance with this attestation standard, whenever the practitioner is required to make reference in a report to attestation standards established by the American Institute of Certified Public Accountants or auditing standards generally accepted in the United States of America, the practitioner must instead refer to ''the standards of the Public Company Accounting Oversight Board (United States).'' A practitioner must also include the city and state (or city and country, in the case of non-U.S. practitioners) from which the practitioner's report has been issued.

b. In the last sentence of footnote 6 to paragraph .02:

• The reference to ''Statement on Auditing Standards (SAS) No. 71'' is deleted.

• The parenthetic reference to ''AU section 722, *Interim Financial Information*'' is replaced with ''AS 4105, *Reviews of Interim Financial Information.*''

c. In footnote 7 to paragraph .02, the reference to ''AU section 634'' is replaced with ''AS 6101.''

d. In paragraph .11*a,* the reference to ''AU section 722, *Interim Financial Information,*'' is replaced with ''AS 4105.''

e. In item (2) of paragraph .14*a,* the reference to ''AU section 722'' is replaced with ''AS 4105.''

f. In footnote 16 to paragraph .20:

• In the first sentence, the reference to ''AU section 329, *Analytical Procedures*'' is replaced with ''AS 2305, *Substantive Analytical Procedures.*''

• In the last sentence, the reference to ''AU section 329'' is replaced with ''AS 2305.''

g. The first sentence of paragraph .39 is deleted.

h. Footnote 18 to paragraph .44 is deleted.

i. In paragraph .47:

• In the third sentence, the reference to ''AU section 336'' is replaced with ''AS 1210.''

• In the last sentence, the reference to ''AU section 311, *Planning and Supervision*'' is replaced with ''AS 1201, *Supervision of the Audit Engagement.*''

j. In the last sentence of paragraph .48, the reference to ''AU section 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*'' is replaced with ''AS 2605, *Consideration of the Internal Audit Function.*''

k. In the last sentence of paragraph .58:

• The reference to ''AU section 325, *Communication of Internal Control Related Matters Noted in an Audit*'' is replaced with ''AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements.*''

• The reference to ''AU section 380, *Communication With Audit Committees*'' is replaced with ''AS 1301, *Communications with Audit Committees.*''

l. In footnote 24 to paragraph .66:

• In the second sentence, the reference to ''AU section 561'' is replaced with ''AS 2905.''

• In the last sentence, the reference to ''AU section 711, *Filings Under Federal Securities Statutes*'' is replaced with ''AS 4101, *Responsibilities Regarding Filings Under Federal Securities Statutes.*''

m. In footnote 25 to paragraph .66*c,* the reference to ''AU section 337'' is replaced with ''AS 2505.''

n. In the first sentence of paragraph .102, the reference to ''AU section 315, *Communications Between Predecessor and Successor Audits*'' is replaced with ''AS 2610, *Initial Audits—Communications Between Predecessor and Successor Audits.*''

o. In paragraph .106:

• In the second sentence, the reference to ''SAS No. 8'' is replaced with ''AS 2710.''

• In the last sentence, the reference to ''AU section 711, *Filings Under Federal Securities Statutes,*'' is replaced with ''AS 4101.''

p. In footnote 30 to paragraph .107, the reference to ''AU section 550, *Information in Documents Containing Audited Financial Statements,*'' is replaced with ''AS 2710.''

q. In the last sentence of paragraph .108, the reference to ''AU section 317, *Illegal Acts,* paragraphs .17, .22, and .23)'' is replaced with ''paragraphs .17, .22, and .23 of AS 2405, *Illegal Acts by Clients.*''

r. In the last sentence of paragraph .109, the reference to ''AU section 316'' is replaced with ''AS 2401.''

s. In footnote 31 to paragraph .110:

• In the first sentence, the reference to ''AU section 333, *Management Representations,* paragraph .09'' is replaced with ''Paragraph .09 of AS 2805, *Management Representations.*''

• In the second sentence, the reference to ''AU section 711.10'' is replaced with ''AS 4101.10.''

t. In the title of Appendix D:

• The reference to ''SAS No. 8'' is replaced with ''AS 2710.''

• Footnote * is deleted.

u. In the table in paragraph .117, the column heading ''*SAS No. 8*'' is replaced with ''*AS 2710.*''

Quality Control Standards

QC sec. 20, ''System of Quality Control for a CPA Firm's Accounting and Auditing Practice''

QC section (''sec.'') 20, ''System of Quality Control for a CPA Firm's Accounting and Auditing Practice,'' is amended as follows:

a. In the first sentence of paragraph .10, the reference to ''AU section 220'' is replaced with ''AS 1005.''

b. In footnote 7 to paragraph .10, the reference to ''AU section 220.02'' is replaced with ''AS 1005.02.''

c. In the last sentence of paragraph .18, the reference to ''PCAOB Auditing Standard No. 7'' is replaced with ''AS 1220.''

Ethics and Independence Standards

ET sec. 101, ''Independence''

ET sec. 101, ''Independence,'' is amended as follows:

a. The note in paragraph .05 is deleted.

ET sec. 102, ''Integrity and Objectivity''

ET sec. 102, ''Integrity and Objectivity,'' is amended as follows:

a. In footnote 1 to paragraph .05, the reference to ''paragraph 5.b. of Auditing Standard No. 10, *Supervision of the Audit Engagement,* and paragraph 12.d. of Auditing Standard No. 3, *Audit Documentation*'' is replaced with ''paragraph .05b of AS 1201, *Supervision of the Audit Engagement,* and paragraph .12d of AS 1215, *Audit Documentation.*''

II. Board's Statement of the Purpose of, and Statutory Basis for, the Proposed Rules

In its filing with the Commission, the Board included statements concerning the purpose of, and basis for, the proposed rules and discussed comments it received on the proposed rules. The text of these statements may be examined at the places specified in Item IV below. The Board has prepared summaries, set forth in sections A, B, and C below, of the most significant aspects of these statements. In addition, the Board is requesting that the Commission approve the proposed rules, pursuant to Section 103(a)(3)(C) of the Sarbanes-Oxley Act, for application to audits of emerging growth companies (''EGCs''), as that term is defined in Section 3(a)(80) of the Securities Exchange Act of 1934 (''Exchange Act''). The Board's request is set forth in section D.

A. Board's Statement of the Purpose of, and Statutory Basis for, the Proposed Rules

(a) Purpose

Introduction

The Board is reorganizing its auditing standards using a topical structure and a single, integrated numbering system. To implement this reorganization, the Board is adopting amendments to its auditing standards and rules and is also rescinding certain auditing standards that are no longer necessary under the reorganization. These amendments do not impose new requirements on auditors or change the substance of the requirements for performing and reporting on audits under PCAOB standards. Specifically, the amendments to implement the reorganization include updates to the section numbers, cross references, and titles of certain standards. Other related amendments include, among others, removing standards that are no longer necessary, replacing references to generally accepted auditing standards, and updating certain PCAOB rules to reflect the reorganized auditing standards.

The new organizational structure is intended to improve the usability of the Board's standards, including helping users navigate the standards more easily. To facilitate navigation, the standards are organized into a logical structure by topic areas that generally follow the flow of the audit process. For example, auditing standards that apply to procedures performed near the completion of the audit are arranged in the same area. The reorganization also uses a numbering convention that is different from conventions used by other standard setters, which should help to avoid the potential for confusion between the standards of the Board and those of other standard setters.

Background and the Need for Improvement

In April 2003, the Board adopted, on an interim, transitional basis, the generally accepted auditing standards, originally issued by the Auditing Standards Board (''ASB'') of the American Institute of Certified Public Accountants (''AICPA''), that were in existence at the time.[2] When the Board adopted those auditing standards, it continued to use the topical organization and reference numbers (''AU sections'') in the ASB's then-existing codification of its standards.[3] Auditing standards issued by the Board (''AS standards'') were not codified or otherwise organized by topic, but were numbered in sequential order based upon when they were issued. Thus far, the Board has issued 18 auditing standards (AS Nos. 1–18), which have superseded 12 interim auditing standards and amended the majority of the remaining interim auditing standards to varying degrees. As a result, the Board's auditing standards are organized using two separate numbering systems: (i) The numbering system used by the ASB when the Board adopted the interim standards and (ii) the numbering system used by the Board for the standards it has issued.

The Board undertook a project to consider the reorganization of the Board's auditing standards. In 2013, the Board proposed to reorganize its auditing standards using a single, integrated numbering system and a topical structure that generally follows the flow of the audit process (''original proposal'').[4] The proposed reorganization was intended to enhance the usability of the standards, help users navigate the standards more easily (for example, by helping users find the relevant standard for a particular area of the audit), help avoid potential confusion between the Board's standards and the standards of the International Auditing and Assurance Standards Board (''IAASB'') or the ASB, and provide a structure for updating

[2] *See Establishment of Interim Professional Auditing Standards,* PCAOB Release No. 2003–006 (Apr. 18, 2003) (adopting Rule 3200T, *Interim Auditing Standards*).

[3] Since 2003, the ASB has modified the organizational structure of its standards as part of its Clarity Project.

[4] *See Proposed Framework for Reorganization of PCAOB Auditing Standards and Related Amendments to PCAOB Auditing Standards and Rules,* PCAOB Release 2013–002 (March 26, 2013).

PCAOB standards in the future. The original proposal also included amendments to rescind certain interim auditing standards that the Board believed were no longer necessary.

In May 2014, the Board issued a supplemental request for comment (''supplemental request'') on the original proposal.[5] The supplemental request included proposed line-by-line amendments to PCAOB auditing standards and rules necessary to implement the proposed reorganization, along with certain changes to the reorganization as presented in the original proposal.[6] The supplemental request also reopened the comment period on the original proposal to seek further comment on matters discussed in the original proposal, as well as on the implementing amendments in the supplemental request.

The Reorganization

After considering the suggestions from commenters on the original proposal and supplemental request, the Board is adopting amendments to reorganize the standards substantially as proposed, with some refinements as described below.

Under the reorganization, the individual standards will be grouped into the following topical categories:

- *General Auditing Standards*—Standards on broad auditing principles, concepts, activities, and communications;
- *Audit Procedures*—Standards for planning and performing audit procedures and for obtaining audit evidence;
- *Auditor Reporting*—Standards for auditors' reports;
- *Matters Relating to Filings Under Federal Securities Laws*—Standards on certain auditor responsibilities relating to SEC filings for securities offerings and reviews of interim financial information; and
- *Other Matters Associated with Audits*—Standards for other work performed in conjunction with an audit of an issuer or of a broker or dealer.

Within each category are subcategories to further organize similar topics, such as standards related to auditor communications in the ''General Auditing Standards'' category. This section includes an illustration of the reorganization, including the categories and subcategories for PCAOB auditing standards. The integrated referencing system uses an ''AS'' prefix to identify the auditing standards, which is consistent with common practice for describing standards issued by the Board (for example, ''AS No. 7'' for the standard on engagement quality review).

Each standard is assigned a unique section number, based on a four-digit numbering system.[7] Using a four-digit system facilitates the grouping of auditing standards into logical categories and subcategories by topic and avoids potential confusion with the standards of the IAASB or the ASB.[8]

The topical organization also provides a structure for future updates to PCAOB auditing standards. For example, future auditing standards will be issued as new or replacement sections and paragraphs within the new structure.

Changes to PCAOB Standards and Rules

Item I presents the amendments to PCAOB standards and rules to implement the reorganization of the PCAOB's auditing standards and other related amendments. These amendments are technical changes that include rescinding certain interim auditing standards that the Board believes are no longer necessary and eliminating certain inoperative language or references. The changes do not impose new requirements on auditors or change the substance of the requirements for performing and reporting on audits under PCAOB standards.

Changes to PCAOB Standards

The amendments primarily update section numbers, update cross-references among standards using a new numbering system, and change the titles of certain standards, as described below. For example, for AU sec. 324, *Service Organizations,* the amendments replace ''AU sec.'' with ''AS'' and ''324'' with ''2601.'' The title of this standard is changed to ''Consideration of an Entity's Use of a Service Organization.'' As described above, the paragraph numbers within the standard remain the same. For example, AU sec. 324.05 becomes AS 2601.05.

Other amendments rescind certain interim standards and remove or update certain terms and phrases in the standards, such as references to generally accepted auditing standards (''GAAS''). Those changes are discussed in the following paragraphs.

Interim Auditing Standards To Be Rescinded

As proposed, the Board is rescinding the following interim standards:[9]

- AU sec. 150, *Generally Accepted Auditing Standards*
- AU sec. 201, *Nature of the General Standards*
- AU sec. 410, *Adherence to Generally Accepted Accounting Principles*
- AU sec. 532, *Restricting the Use of an Auditor's Report*
- AU sec. 901, *Public Warehouses—Controls and Auditing Procedures for Goods Held*

Interpretive Publications

Among other things, AU sec. 150 described the auditor's responsibilities regarding interpretive publications, which consist of auditing interpretations of the interim auditing standards, appendices to the interim auditing standards, auditing guidance included in AICPA Audit and Accounting Guides, and AICPA auditing Statements of Position.[10]

The Board proposed to retain almost all[11] of the AICPA auditing interpretations and to present the auditing interpretations separately from the auditing standards on the Board's

[5] *See Supplemental Request for Comment: Proposed Framework for Reorganization of PCAOB Auditing Standards and Related Amendments to PCAOB Auditing Standards and Rules,* PCAOB Release 2014–001 (May 7, 2014).

[6] At the same time, the Board released on its Web site an online demonstration version that presented the existing auditing standards as they would look if reorganized according to the proposed reorganization. The demonstration version of the reorganized auditing standards can be accessed at *http://pcaobus.org/Rules/Rulemaking/Pages/Docket040.aspx.*

[7] Each standard retains its current paragraph numbers, but the paragraph number format of the standards issued by the Board has been changed to match the format of the paragraph numbers of its other auditing standards. Each paragraph is numbered ''.01,'' ''.02,'' etc. For example, the reference for the first paragraph of the standard on audit planning will be ''AS 2101.01.''

[8] After the Board adopted the standards issued by the ASB, the ASB undertook a project to clarify its auditing standards that resulted in, among other things, a renumbering and reorganization of their standards. Consequently, the PCAOB's interim auditing standard AU section (''sec.'') 230, *Due Professional Care in the Performance of Work,* for example, described the auditor's responsibility for applying due professional care in planning and performing audits, whereas the ASB standard with the same number now relates to audit documentation.

[9] The original proposal also discussed why the Board proposed to rescind the standards and why AU sec. 534, *Reporting on Financial Statements Prepared for Use in Other Countries,* would not appear in the reorganized PCAOB auditing standards.

[10] *See* AU sec. 150.06. Pursuant to PCAOB Rule 3200T, the auditor's responsibilities regarding interpretive publications relate to the publications described in AU sec. 150.06 that were in existence as of April 16, 2003, to the extent not amended or superseded by the Board.

[11] As discussed in the original proposal, the Board proposed to not retain auditing interpretations related to standards that will not be in the reorganization, specifically, the interpretations of AU sec. 410 and AU sec. 534. Also, the Board proposed to remove interpretation 16 (paragraphs .76–.84) of AU sec. 9508, *Reports on Audited Financial Statements: Auditing Interpretations of Section 508,* which does not relate to audits of issuers, brokers, or dealers.

Web site in a manner similar to PCAOB guidance. As discussed in the supplemental request, the proposed amendments numbered the interpretations consecutively using a two-digit section number that followed an ''AI'' prefix and used title language in the form of ''Auditing Interpretations of AS xxxx.'' The auditing interpretations will be presented on the guidance page of the Board's Web site, consistent with their presentation in the online demonstration version that accompanied the supplemental request. Because the Board proposed to retain the auditing interpretations, the Board similarly proposed to retain the existing requirement that auditors be aware of and consider the auditing interpretations.[12]

The Board is adopting the organizational structure and numbering of the auditing interpretations as proposed. The Board also proposed to retain almost all of the appendices [13] to the interim auditing standards and to continue presenting those appendices together with their related auditing standards in the same manner that the appendices to Board-issued standards are presented.[14] In addition, the Board proposed to retain the American Bar Association's *Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information,* currently included as Exhibit II of AU sec. 337, *Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments.*[15] The Board received no specific comments on these matters. The Board is retaining the interim standards' appendices and Exhibit II of AU sec. 337 in the reorganized standards as proposed.

The Board also proposed and is adopting amendments to remove references to AICPA Audit and Accounting Guides and AICPA auditing Statements of Position because the guides referenced in PCAOB standards are outdated.[16]

Other Changes to PCAOB Standards

In the supplemental request, the Board proposed amendments to replace references to GAAS throughout the auditing standards with references to the standards of the PCAOB or PCAOB auditing standards and, accordingly, to supersede Auditing Standard No. 1, *References in Auditors' Reports to the Standards of the Public Company Accounting Oversight Board.* Commenters generally supported these changes.

Auditing Standard No. 1 provides that whenever the auditor is required by existing standards to reference GAAS in a report, the auditor must instead refer to ''the standards of the Public Company Accounting Oversight Board (United States).'' Auditing Standard No. 1 also includes a requirement for the report to include the city and state (or city and country) of the auditor. Because Auditing Standard No. 1 also applies to reports issued in accordance with the PCAOB's attestation standards, the Board proposed similar amendments to update GAAS references and to include the city and state (or city and country) in the interim attestation standards. The Board is adopting the amendments and superseding Auditing Standard No. 1 as proposed.

The Board also proposed to eliminate certain inoperative language in auditing standards and interpretations and to eliminate inoperative references to AICPA standards or rules. For example, the Board proposed to remove references to provisions of the AICPA Code of Professional Conduct or ethics rules that were not adopted as interim standards of the PCAOB and to replace references to AICPA standards with references to PCAOB standards, where appropriate.[17] As part of this effort the Board also proposed to remove references to superseded standards.[18] The Board is adopting the amendments as proposed except for the proposed amendments to interpretation 4 of AT sec. 9101, *Attest Engagements: Attest Engagements Interpretations of Section 101,* which addresses letters to regulators when they request access to or copies of attestation documentation. This interpretation includes illustrative letters preceded by introductory paragraphs that discuss the use of such letters. The introductory paragraphs include a reference to a superseded auditing standard and auditing interpretation. The proposed amendments would have removed the introductory paragraphs, leaving only the illustrative letters to this interpretation. Commenters stated that the introductory paragraphs are necessary to provide context to the illustrative letters. The Board has revised the amendments to include a paragraph that introduces the illustrative letters while eliminating the superseded references.

Changes to PCAOB Rules

In conjunction with the reorganization of PCAOB auditing standards, the Board proposed to amend PCAOB Rule 3200T, which requires auditors to comply with the Board's interim auditing standards, to remove (i) the reference to AU sec. 150, which, as discussed above, would not be included in the reorganized standards, and (ii) terms such as ''interim auditing standards'' and ''generally accepted auditing standards.'' Those terms are not relevant under the proposed reorganization and could be confusing to some users of the standards. In addition, the Board would make the rule a permanent rule rather than a temporary rule and, therefore, would remove the word ''Interim'' from the title of the rule.[19] The amended rule, as proposed, would require compliance with all PCAOB auditing standards.

[12] The Board proposed to add this requirement to AS 1001, *Responsibilities and Functions of the Independent Auditor.*

[13] The Board proposed to delete the appendices that contain paragraphs .86 and .87 of AU sec. 316, *Consideration of Fraud in a Financial Statement Audit,* which provide amendments to AU sec. 230, *Due Professional Care in the Performance of Work,* and AU sec. 333, *Management Representations,* respectively, because these amendments already are reflected in the standards themselves.

[14] Appendices to Board-issued standards are an integral part of those standards. *See Auditing Standards Related to the Auditor's Assessment of and Response to Risk and Related Amendments to PCAOB Standards,* PCAOB Release No. 2010–004, at A10–3 (August 5, 2010).

[15] The Board also proposed to delete the exhibit that includes AU sec. 316.88 as it provides guidance to management regarding antifraud programs and controls. In addition, the Board proposed to delete Exhibit I of AU sec. 337 because it merely presents excerpts of Financial Accounting Standard Board (''FASB'') Statement No. 5, *Accounting for Contingencies,* which are set forth in the FASB's Accounting Standards Codification.

[16] AICPA Audit and Accounting Guides and auditing Statements of Position referenced in PCAOB standards are the editions of those publications as in existence on April 16, 2003.

[17] For example, the Board proposed to delete from AS 1005, *Independence,* and AS 2605, *Consideration of the Internal Audit Function,* references to AICPA independence requirements that were never adopted by the Board. Similar types of changes were made to AS 2705, *Required Supplementary Information,* AS 6101, *Letters for Underwriters and Certain Other Requesting Parties,* AS 6105, *Reports on the Application of Accounting Principles,* AI 24, *Special Reports: Auditing Interpretations of AS 3305,* and AI 25, *Association with Financial Statements: Auditing Interpretations of AS 3320.*

[18] For example, the Board proposed to remove references to superseded standards in AS 3305, *Special Reports,* AS 4105, *Reviews of Interim Financial Information,* AI 10, *Part of the Audit Performed by Other Independent Auditors: Auditing Interpretations of AS 1205,* AI 23, *Reports on Audited Financial Statements: Auditing Interpretations of AS 3101,* AI 24, *Special Reports: Auditing Interpretations of AS 3305,* AT Section 701, *Management's Discussion and Analysis,* AT Section 9101, *Attest Engagements: Attest Engagements Interpretations of Section 101,* and ET Section 101, *Independence.*

[19] The Board also proposed a conforming amendment to Rule 3101, *Certain Terms Used in Auditing and Related Professional Practice Standards,* as described in Item I. The Board received no comments on that amendment and is adopting it as proposed. The amendment does not change the meaning or scope of that rule.

The Board received no comments on the proposed amendments to Rule 3200T and is adopting them as proposed. These changes do not modify the auditor's existing responsibilities for complying with PCAOB auditing standards. Instead, the changes update Rule 3200T so that it describes, in one rule, the auditor's responsibilities for complying with all of the auditing standards included in the reorganization—those that the Board adopted as interim standards in 2003 and those that the Board has adopted since.

Additional Amendments for Auditing Standard No. 18

The Board has adopted certain additional amendments beyond those included in the original proposal or supplemental request. Specifically, on June 10, 2014, after the supplemental request, the Board adopted Auditing Standard No. 18, *Related Parties,* amendments to certain PCAOB auditing standards regarding significant unusual transactions, and certain other amendments to PCAOB auditing standards.[20] The Board is adopting additional amendments to incorporate Auditing Standard No. 18 and the other amendments into the reorganized auditing standards.[21] Notably, these amendments, like the other adopted amendments, are technical in nature and do not substantively affect the requirements in PCAOB standards or rules.

Illustration of the Reorganized PCAOB Auditing Standards

General Auditing Standards	
1000	*General Principles and Responsibilities*
1001	Responsibilities and Functions of the Independent Auditor
1005	Independence
1010	Training and Proficiency of the Independent Auditor
1015	Due Professional Care in the Performance of Work
1100	*General Concepts*
1101	Audit Risk
1105	Audit Evidence
1110	Relationship of Auditing Standards to Quality Control Standards[22]
1200	*General Activities*
1201	Supervision of the Audit Engagement
1205	Part of the Audit Performed by Other Independent Auditors
1210	Using the Work of a Specialist
1215	Audit Documentation
1220	Engagement Quality Review
1300	*Auditor Communications*
1301	Communications with Audit Committees
1305	Communications About Control Deficiencies in an Audit of Financial Statements
Audit Procedures	
2100	*Audit Planning and Risk Assessment*
2101	Audit Planning
2105	Consideration of Materiality in Planning and Performing an Audit
2110	Identifying and Assessing Risks of Material Misstatement
2200	*Auditing Internal Control Over Financial Reporting*
2201	An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements
2300	*Audit Procedures in Response to Risks—Nature, Timing, and Extent*
2301	The Auditor's Responses to the Risks of Material Misstatement
2305	Substantive Analytical Procedures
2310	The Confirmation Process
2315	Audit Sampling
2400	*Audit Procedures for Specific Aspects of the Audit*
2401	Consideration of Fraud in a Financial Statement Audit
2405	Illegal Acts by Clients
2410	Related Parties
2415	Consideration of an Entity's Ability to Continue as a Going Concern[23]
2500	*Audit Procedures for Certain Accounts or Disclosures*
2501	Auditing Accounting Estimates
2502	Auditing Fair Value Measurements and Disclosures
2503	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities
2505	Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments
2510	Auditing Inventories[24]
2600	*Special Topics*
2601	Consideration of an Entity's Use of a Service Organization[25]
2605	Consideration of the Internal Audit Function[26]
2610	Initial Audits—Communications Between Predecessor and Successor Auditors[27]
2700	*Auditor's Responsibilities Regarding Supplemental and Other Information*
2701	Auditing Supplemental Information Accompanying Audited Financial Statements
2705	Required Supplementary Information
2710	Other Information in Documents Containing Audited Financial Statements[28]
2800	*Concluding Audit Procedures*
2801	Subsequent Events
2805	Management Representations
2810	Evaluating Audit Results
2815	The Meaning of ''Present Fairly in Conformity with Generally Accepted Accounting Principles''
2820	Evaluating Consistency of Financial Statements
2900	*Post-Audit Matters*
2901	Consideration of Omitted Procedures After the Report Date
2905	Subsequent Discovery of Facts Existing at the Date of the Auditor's Report
Auditor Reporting	
3100	*Reporting on Audits of Financial Statements*
3101	Reports on Audited Financial Statements[29]
3110	Dating of the Independent Auditor's Report
3200	*Reserved*
3300	*Other Reporting Topics*
3305	Special Reports
3310	Special Reports on Regulated Companies[30]
3315	Reporting on Condensed Financial Statements and Selected Financial Data
3320	Association with Financial Statements
Matters Relating to Filings Under Federal Securities Laws	
4101	Responsibilities Regarding Filings Under Federal Securities Statutes[31]
4105	Reviews of Interim Financial Information[32]
5000	*Reserved*
Other Matters Associated with Audits	
6101	Letters for Underwriters and Certain Other Requesting Parties
6105	Reports on the Application of Accounting Principles
6110	Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance[33]
6115	Reporting on Whether a Previously Reported Material Weakness Continues to Exist

[20] *See Auditing Standard No. 18—Related Parties, Amendments to Certain PCAOB Auditing Standards Regarding Significant Unusual Transactions, and Other Amendments to PCAOB Auditing Standards,* PCAOB Release No. 2014–002 (June 10, 2014).

[21] Separately, the Board also is making a technical amendment to AS 2610.09 (formerly AU sec. 315.09) to consolidate the bullet points in the paragraph, and AS 2705.09 (formerly AU sec 558.09) to update an outdated reference. Item I includes these amendments.

Comparison of Existing PCAOB Auditing Standards to Reorganization of PCAOB Auditing Standards

The following presents the existing PCAOB auditing standards (''AS No.'' or ''AU sec.'') along with their respective AS reference under the adopted reorganization of PCAOB auditing standards.

Standards that note ''Rescind'' in the AS Reference column are existing standards that the Board is rescinding in conjunction with the reorganization.

PCAOB reference (AU section or AS No.)	Current title	AS reference
AS No. 1	References in Auditors' Reports to the Standards of the Public Company Accounting Oversight Board.	Supersede.[34]
AS No. 3	Audit Documentation	1215.
AS No. 4	Reporting on Whether a Previously Reported Material Weakness Continues to Exist	6115.
AS No. 5	An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements.	2201.
AS No. 6	Evaluating Consistency of Financial Statements	2820.
AS No. 7	Engagement Quality Review	1220.
AS No. 8	Audit Risk	1101.
AS No. 9	Audit Planning	2101.
AS No. 10	Supervision of the Audit Engagement	1201.
AS No. 11	Consideration of Materiality in Planning and Performing an Audit	2105.
AS No. 12	Identifying and Assessing Risks of Material Misstatement	2110.
AS No. 13	The Auditor's Responses to the Risks of Material Misstatement	2301.
AS No. 14	Evaluating Audit Results	2810.
AS No. 15	Audit Evidence	1105.
AS No. 16	Communications with Audit Committees	1301.
AS No. 17	Auditing Supplemental Information Accompanying Audited Financial Statements	2701.
AS No. 18	Related Parties	2410.
AU sec. 110	Responsibilities and Functions of the Independent Auditor	1001.
AU sec. 150	Generally Accepted Auditing Standards	Rescind.
AU sec. 161	The Relationship of Generally Accepted Auditing Standards to Quality Control Standards	1110.
AU sec. 201	Nature of the General Standards	Rescind.
AU sec. 210	Training and Proficiency of the Independent Auditor	1010.
AU sec. 220	Independence	1005.
AU sec. 230	Due Professional Care in the Performance of Work	1015.
AU sec. 315	Communications Between Predecessor and Successor Auditors	2610.
AU sec. 316	Consideration of Fraud in a Financial Statement Audit	2401.
AU sec. 317	Illegal Acts by Clients	2405.
AU sec. 322	The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements.	2605.
AU sec. 324	Service Organizations	2601.
AU sec. 325	Communications About Control Deficiencies in an Audit of Financial Statements	1305.
AU sec. 328	Auditing Fair Value Measurements and Disclosures	2502.
AU sec. 329	Substantive Analytical Procedures	2305.
AU sec. 330	The Confirmation Process	2310.
AU sec. 331	Inventories	2510.
AU sec. 332	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities	2503.
AU sec. 333	Management Representations	2805.
AU sec. 336	Using the Work of a Specialist	1210.
AU sec. 337	Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments	2505.

[22] AU sec. 161 is entitled, *The Relationship of Generally Accepted Auditing Standards to Quality Control Standards.* The Board is amending the title of this standard to make it more consistent in style with other standards without changing its substance.

[23] AU sec. 341 is entitled, *The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern.* The Board is amending the title of this standard to make it more consistent in style with other standards without changing its substance.

[24] AU sec. 331 is entitled, *Inventories.* The Board is amending the title of this standard to make it more consistent in style with other standards without changing its substance.

[25] AU sec. 324 is entitled, *Service Organizations.* The Board is amending the title of this standard to make it more consistent in style with other standards without changing its substance.

[26] AU sec. 322 is entitled, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements.* The Board is amending the title of this standard to make it more consistent in style with other standards without changing its substance.

[27] AU sec. 315 is entitled, *Communications Between Predecessor and Successor Auditors.* The Board is amending the title of this standard to clarify the subject of the standard without changing its substance. Additionally, this standard addresses audits of financial statements that have been audited previously.

[28] The Board has proposed a new auditing standard, *The Auditor's Responsibilities Regarding Other Information in Certain Documents Containing Audited Financial Statements and the Related Auditor's Report.* See PCAOB Release No. 2013–005 (August 13, 2013). If adopted by the Board and approved by the SEC, that proposed standard would become AS 2710.

[29] The Board has proposed a new auditing standard, *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion. See Proposed Auditing Standards—The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion; The Auditor's Responsibilities Regarding Other Information in Certain Documents Containing Audited Financial Statements and the Related Auditor's Report; and Related Amendments to PCAOB Standards,* PCAOB Release No. 2013–005 (August 13, 2013). If adopted by the Board and approved by the SEC, that proposed standard would substantially amend AS 3101.

[30] AU sec. 544 is entitled, *Lack of Conformity With Generally Accepted Accounting Principles.* The Board is amending the title of this standard to clarify the subject of the standard without changing its substance.

[31] AU sec. 711 is entitled, *Filings Under Federal Securities Statutes.* The Board is amending the title of this standard to clarify the subject of the standard without changing its substance.

[32] AU sec. 722 is entitled, *Interim Financial Information.* The Board is amending the title of this standard to clarify the subject of the standard without changing its substance.

[33] AU sec. 801 is entitled, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance.* The Board is amending the title of this standard to clarify the subject of the standard without changing its substance.

[34] Auditing Standard No. 1 is superseded as a result of the amendments made to other standards.

PCAOB reference (AU section or AS No.)	Current title	AS reference
AU sec. 341	The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern	2415.
AU sec. 342	Auditing Accounting Estimates	2501.
AU sec. 350	Audit Sampling	2315.
AU sec. 390	Consideration of Omitted Procedures After the Report Date	2901.
AU sec. 410	Adherence to Generally Accepted Accounting Principles	Rescind.
AU sec. 411	The Meaning of Present Fairly in Conformity With Generally Accepted Accounting Principles	2815.
AU sec. 504	Association With Financial Statements	3320.
AU sec. 508	Reports on Audited Financial Statements	3101.
AU sec. 530	Dating of the Independent Auditor's Report	3110.
AU sec. 532	Restricting the Use of an Auditor's Report	Rescind.
AU sec. 534	Reporting on Financial Statements Prepared for Use in Other Countries	Not Included.
AU sec. 543	Part of Audit Performed by Other Independent Auditors	1205.
AU sec. 544	Lack of Conformity With Generally Accepted Accounting Principles	3310.
AU sec. 550	Other Information in Documents Containing Audited Financial Statements	2710.
AU sec. 552	Reporting on Condensed Financial Statements and Selected Financial Data	3315.
AU sec. 558	Required Supplementary Information	2705.
AU sec. 560	Subsequent Events	2801.
AU sec. 561	Subsequent Discovery of Facts Existing at the Date of the Auditor's Report	2905.
AU sec. 623	Special Reports	3305.
AU sec. 625	Reports on the Application of Accounting Principles	6105.
AU sec. 634	Letters for Underwriters and Certain Other Requesting Parties	6101.
AU sec. 711	Filings Under Federal Securities Statutes	4101.
AU sec. 722	Interim Financial Information	4105.
AU sec. 801	Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance.	6110.
AU sec. 901	Public Warehouses—Controls and Auditing Procedures for Goods Held	Rescind.

Comparison of the Reorganization of PCAOB Auditing Standards to Existing PCAOB Auditing Standards and the Standards of the International Auditing and Assurance Standards Board and Auditing Standards Board

The following presents the adopted reorganization of PCAOB auditing standards (''AS'') along with their references in existing PCAOB auditing standards and the analogous standards of the International Auditing and Assurance Standards Board (''IAASB'') and the Auditing Standards Board of the American Institute of Certified Public Accountants (''ASB'').

[35] The responsibilities, functions, training, and proficiency of the independent auditor; independence requirements; exercising due professional care; and audit risk are included in multiple PCAOB standards (AS 1001, 1005, 1010, 1015, and 1101, respectively) but are included in one IAASB standard (ISA 200) and one ASB standard (AU–C 200).

[36] The relationship of auditing standards to quality control standards, supervision of the audit engagement, and engagement quality review are covered in separate PCAOB standards (AS 1110, 1201, and 1220, respectively) but are included in one IAASB standard (ISA 220) and one ASB standard (AU–C 220).

[37] Under PCAOB standards, agreeing to the terms of an audit and communications with audit committees are covered in one standard, whereas those subjects are covered by separate standards under IAASB standards (ISA 210 and 260, respectively) and ASB standards (AU–C 210 and 260, respectively).

[38] The PCAOB has a standard for auditing internal control over financial reporting when auditing financial statements. The IAASB does not have a standard on auditing internal control over financial reporting, and the ASB addresses that subject in its attestation standards (AT 501).

[39] Under PCAOB standards, substantive analytical procedures are covered in a separate standard (AS 2305) and analytical procedures performed in the overall review are included in the standard on evaluating audit results (AS 2810), whereas those subjects are both included in one IAASB standard (ISA 520) and one ASB standard (AU–C 520).

[40] The PCAOB has separate standards for auditing accounting estimates (AS 2501) and auditing fair value measurements and disclosures (AS 2502), whereas the IAASB and ASB standards each have one standard on auditing accounting estimates including fair value estimates and disclosures (ISA 540 and AU–C 540, respectively).

[41] The PCAOB has a separate standard for auditing derivative instruments, hedging activities, and investments in securities (AS 2503). In ASB standards, that subject is included in the standard on specific considerations regarding audit evidence (AU–C 501). The IAASB has a practice note on auditing financial instruments but does not have a standard on the subject.

[42] The PCAOB has a separate standard on inquiry of a client's lawyers (AS 2505). In IAASB and ASB standards, inquiry of a client's lawyers is included in the standard on specific considerations regarding audit evidence (ISA 501 and AU–C 501, respectively).

[43] The PCAOB has a separate standard on auditing inventories (AS 2510). In IAASB and ASB standards, auditing inventories is included in the standard on specific considerations regarding audit evidence (ISA 501 and AU–C 501, respectively).

[44] In PCAOB standards, the subjects of subsequent events and subsequent discovery of facts existing at the report date are covered by separate standards (AS 2801 and 2905, respectively). In IAASB and ASB standards, those subjects are included in the standard on subsequent events (ISA 560 and AU–C 560, respectively).

[45] In PCAOB standards, the subject of evaluating audit results is covered in one standard (AS 2810). In IAASB and ASB standards, various topics related to evaluating audit results are covered in multiple standards, particularly, the standards related to the auditor's responsibilities regarding fraud, the auditor's responses to assessed risks, evaluation of misstatements, audit evidence, and analytical procedures (ISA 240, 330, 450, 500, and 520 and AU–C 240, 330, 450, 500, and 520, respectively).

[46] The PCAOB has separate standards on the subjects of present fairly in conformity with generally accepted accounting principles (AS 2815) and reporting on audited financial statements, including emphasis paragraphs, departures from the standard opinion, and reporting on comparative statements (AS 3101). In IAASB and ASB standards, the subject of presenting fairly is included in the standard on forming an opinion and reporting on audited financial statements (ISA 700 and AU–C 700, respectively), but there are separate standards for emphasis paragraphs and departures from the standard opinion (ISA 705 and 706, respectively, and AU–C 705 and 706, respectively). In IAASB standards, reporting on comparative financial statements also is covered in a separate standard (ISA 710), whereas that subject is included in the ASB standard on forming an opinion and reporting on audited financial statements (AU–C 700).

[47] Under PCAOB standards, the subject of dating the independent auditor's report is covered in a single standard (AS 3110). Under IAASB and ASB standards, the standard requirement for dating the auditor's report is covered in the reporting standard (ISA 700 and AU–C 700, respectively), and the subject of dating the auditor's report when there is a subsequent discovery of facts is covered in the subsequent events standard (ISA 560 and AU–C 560, respectively).

[48] Under PCAOB standards, financial statements prepared in accordance with special purpose frameworks and reporting on specified elements, accounts or items of a financial statement are covered in one standard (AS 3305). Under IAASB and ASB standards, those subjects are covered by separate standards (ISA 800 and 805, respectively) and ASB standards (AU–C 800 and 805, respectively). Reporting on compliance with contractual agreements or regulatory requirements in connection with audited financial statements also is covered by the PCAOB standard, whereas that subject is not covered by the IAASB standards and is covered by a separate ASB standard (AU–C 806).

[49] Under PCAOB standards, the subject of reporting on financial statements prepared in

Continued

AS reference	Title	PCAOB reference (AU section or AS No.)	Analogous IAASB standard (ISA)	Analogous ASB standard (AU–C)
1001	Responsibilities and Functions of the Independent Auditor.	AU sec. 110	200[35]	200.
1005	Independence	AU sec. 220	200	200.
1010	Training and Proficiency of the Independent Auditor.	AU sec. 210	200	200.
1015	Due Professional Care in the Performance of Work.	AU sec. 230	200	200.
1101	Audit Risk	AS No. 8	200	200.
1105	Audit Evidence	AS No. 15	500	500.
1110	Relationship of Auditing Standards to Quality Control Standards.	AU sec. 161	220[36]	220.
1201	Supervision of the Audit Engagement	AS No. 10	220	220.
1205	Part of the Audit Performed by Other Independent Auditors.	AU sec. 543	600	600.
1210	Using the Work of a Specialist	AU sec. 336	500, 620	500, 620.
1215	Audit Documentation	AS No. 3	230	230.
1220	Engagement Quality Review	AS No. 7	220	220.
1301	Communications with Audit Committees	AS No. 16	210, 260[37]	210, 260.
1305	Communications About Control Deficiencies in an Audit of Financial Statements.	AU sec. 325	265	265.
2101	Audit Planning	AS No. 9	300	300.
2105	Consideration of Materiality in Planning and Performing an Audit.	AS No. 11	320	320.
2110	Identifying and Assessing Risks of Material Misstatement.	AS No. 12	315	315.
2201	An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements.	AS No. 5	N/A[38]	AT 501.
2301	The Auditor's Responses to the Risks of Material Misstatement.	AS No. 13	330	330.
2305	Substantive Analytical Procedures	AU sec. 329	520[39]	520.
2310	The Confirmation Process	AU sec. 330	505	505.
2315	Audit Sampling	AU sec. 350	530	530.
2401	Consideration of Fraud in a Financial Statement Audit.	AU sec. 316	240	240.
2405	Illegal Acts by Clients	AU sec. 317	250	250.
2410	Related Parties	AS No. 18	550	550.
2415	Consideration of an Entity's Ability to Continue as a Going Concern.	AU sec. 341	570	570.
2501	Auditing Accounting Estimates	AU sec. 342	540[40]	540.
2502	Auditing Fair Value Measurements and Disclosures.	AU sec. 328	540	540.
2503	Auditing Derivative Instruments, Hedging Activities, and Investments in Securities.	AU sec. 332	N/A[41]	501.
2505	Inquiry of a Client's Lawyer Concerning Litigation, Claims, and Assessments.	AU sec. 337	501[42]	501.
2510	Auditing Inventories	AU sec. 331	501[43]	501.
2601	Consideration of an Entity's Use of a Service Organization.	AU sec. 324	402	402.
2605	Consideration of the Internal Audit Function	AU sec. 322	610	610.
2610	Initial Audits—Communications Between Predecessor and Successor Auditors.	AU sec. 315	510	510.
2701	Auditing Supplemental Information Accompanying Audited Financial Statements.	AS No. 17	N/A	725.
2705	Required Supplementary Information	AU sec. 558	N/A	730.
2710	Other Information in Documents Containing Audited Financial Statements.	AU sec. 550	720	720.
2801	Subsequent Events	AU sec. 560	560[44]	560.
2805	Management Representations	AU sec. 333	580	580.

accordance with a regulatory basis of accounting is covered in a separate standard (AS 3310). That subject is covered in the IAASB standard on agreeing to the terms of audit engagements (ISA 210) and in the ASB standard on financial statements prepared in accordance with special purpose frameworks (AU–C 800).

[50] In PCAOB standards, the subject of conducting a review of interim financial information is covered in AS 4105. Under IAASB standards, that subject is covered in their review standards (International Standard on Review Engagements 2410). Reviewing interim financial information is covered by the ASB standards in AU–C 930.

AS reference	Title	PCAOB reference (AU section or AS No.)	Analogous IAASB standard (ISA)	Analogous ASB standard (AU–C)
2810	Evaluating Audit Results	AS No. 14	240, 330, 450, 500, 520[45].	240, 330, 450, 500, 520.
2815	The Meaning of ''Present Fairly in Conformity with Generally Accepted Accounting Principles''.	AU sec. 411	700[46]	700.
2820	Evaluating Consistency of Financial Statements	AS No. 6	N/A	708.
2901	Consideration of Omitted Procedures After the Report Date.	AU sec. 390	N/A	585.
2905	Subsequent Discovery of Facts Existing at the Date of the Auditor's Report.	AU sec. 561	560	560.
3101	Reports on Audited Financial Statements	AU sec. 508	700, 705, 706, 710	700, 705, 706.
3110	Dating of the Independent Auditor's Report	AU sec. 530	560, 700[47]	560, 700.
3305	Special Reports	AU sec. 623	800, 805[48]	800, 805, 806.
3310	Special Reports on Regulated Companies	AU sec. 544	210[49]	800.
3315	Reporting on Condensed Financial Statements and Selected Financial Data.	AU sec. 552	810	810.
3320	Association with Financial Statements	AU sec. 504	N/A	Withdrawn by ASB.
4101	Responsibilities Regarding Filings Under Federal Securities Statutes.	AU sec. 711	N/A	925.
4105	Reviews of Interim Financial Information	AU sec. 722	ISRE 2410[50]	930.
6101	Letters for Underwriters and Certain Other Requesting Parties.	AU sec. 634	N/A	920.
6105	Reports on the Application of Accounting Principles.	AU sec. 625	N/A	915.
6110	Compliance Auditing Considerations in Audits of Recipients of Governmental Financial Assistance.	AU sec. 801	N/A	935.
6115	Reporting on Whether a Previously Reported Material Weakness Continues to Exist.	AS No. 4	N/A	N/A.

(b) Statutory Basis

The statutory basis for the proposed rules is Title I of the Act.

B. Board's Statement on Burden on Competition

Not applicable. The Board's consideration of the economic impacts of the proposed rules is discussed in section D.

C. Board's Statement on Comments on the Proposed Rules Received From Members, Participants or Others

The Board initially released the proposed rules for public comment on March 26, 2013, in PCAOB Release No. 2013–002. The original proposal was discussed with members of the academic community at the PCAOB's Academic Conference on April 26, 2013 and with the PCAOB's Standing Advisory Group (''SAG'') on May 15, 2013. The Board received 19 comment letters on the original proposal.

On May 7, 2014, the Board released a supplemental request for comment on the proposed reorganization in PCAOB Release No. 2014–001. In conjunction with issuing the supplemental request, the Board also released on its website a demonstration version of the reorganized auditing standards to facilitate review and comment on the proposed amendments. The online demonstration version presented the existing auditing standards as they would look if reorganized according to the proposed amendments included in the supplemental request. The Board received 7 comment letters on the supplemental request.

The Board has carefully considered all comments received. The Board's response to the comments it received and the changes made to the rules in response to the comments received are discussed below.

Comments on the Proposed Approach for Reorganizing PCAOB Auditing Standards

Commenters generally supported the proposed reorganization of PCAOB auditing standards. Commenters that supported the Board's use of a distinguishable organizational structure generally supported the category and subcategory approach to reorganizing the auditing standards and the use of a four-digit numbering system.

The Board has made certain refinements to the reorganization that are consistent with comments received. Those changes include: Moving the subcategory ''Auditing Internal Control Over Financial Reporting'' and its related standard to follow the subcategory ''Audit Planning and Risk Assessment'';[51] moving Auditing Standard No. 4, *Reporting on Whether a Previously Reported Material Weakness Continues to Exist,* to the ''Other Matters Associated with Audits'' category;[52] changing the title of existing standard AU sec. 331, *Inventories,* to ''Auditing Inventories'';[53] and expanding the numbering interval between standards to allow more flexibility for future standard setting.[54]

[51] The illustration of the reorganized auditing standards presented above reflects the movement of the subcategory ''Auditing Internal Control Over Financial Reporting'' and its related standard after the subcategory ''Audit Planning and Risk Assessment.''

[52] The illustration of the reorganized auditing standards presented above reflects the amendments to move this standard to the category ''Other Matters Associated with Audits.''

[53] In addition to this name change, the illustration of the reorganized auditing standards presented above reflects the amendments to change the auditing standard titles to make them more consistent in style with other standards or to clarify the subject of the standard. These changes include: (i) Renaming subcategory 2700 as ''Auditor's Responsibilities Regarding Supplemental and Other Information'' (from ''Auditor's Responsibilities Regarding Supplementary and Other Information'') to be consistent with the title of AS 2701, *Auditing Supplemental Information Accompanying Audited Financial Statements,* and (ii) changing the reference number of AS 3105, *Dating of the Independent Auditor's Report,* to AS 3110 to make room if the proposed auditing standard, *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion,* is adopted by the Board.

[54] The supplemental request included a refinement to generally expand the numbering interval within the subcategories from a four–digit number structure using consecutive numbering to using increments of five. This change allows for more flexibility for future standards. However, the

Continued

Some commenters suggested other changes to certain categories and subcategories. For example, some commenters suggested renaming subcategory 2200 ''Audit Procedures in Response to Risks—Nature, Timing, and Extent'' as ''Audit Evidence'' and eliminating subcategories 2300 (''Audit Procedures for Specific Aspects of the Audit'') and 2400 (''Audit Procedures for Certain Accounts or Disclosures''). Those commenters also suggested moving the auditing standards under those subcategories into the retitled subcategory because such standards relate to obtaining audit evidence. However, those commenters did not suggest moving other standards that also involve obtaining audit evidence, such as the standard on identifying and assessing risks. Revising the titles of certain categories and subcategories to be more general, thereby encompassing more standards, would make the reorganized standards more difficult to navigate and would not follow the audit process as closely as the proposed reorganization. Therefore these changes were not made.

The Board also received comments that suggested moving individual standards to different categories. Some commenters suggested moving AU sec. 336, *Using the Work of a Specialist,* and AU sec. 543, *Part of Audit Performed by Other Independent Auditors,* from the ''General Auditing Standards'' category to the ''Audit Procedures'' category as these standards include specific auditing procedures. Another commenter suggested keeping these standards within the general category but moving them into a new subcategory titled ''Using the Work of Others.'' These changes were not made. These standards were intentionally placed near Auditing Standard No. 10, *Supervision of the Audit Engagement,* because, in certain situations, other auditors and auditors' specialists already are required to be supervised pursuant to that supervision standard. Also, some commenters suggested moving one or more of the following standards from the ''Audit Procedures'' category to the ''Auditor Reporting'' category as these standards include aspects related to reporting on the financial statements: (i) Auditing Standard No. 17, *Auditing Supplemental Information Accompanying Audited Financial Statements;* (ii) AU sec. 558, *Required Supplementary Information;* and (iii) Auditing Standard No. 6, *Evaluating Consistency of Financial Statements.* However, moving these standards to the reporting section of the reorganization might lead auditors to overlook performance requirements in those standards. Thus, those three standards remain in the ''Audit Procedures'' category.

amendments do not change the intervals between AS 2501, *Auditing Accounting Estimates,* AS 2502, *Auditing Fair Value Measurements and Disclosures,* and AS 2503, *Auditing Derivative Instruments, Hedging Activities, and Investments in Securities,* as the Board has a standard-setting project that is, among other things, considering a combined standard to include the topics addressed by these standards. As part of that project, the Board will decide which topics, if any, to combine, which topics will be maintained as separate standards, and whether the numbering of these standards should be modified.

Comments on Rescinding Certain Interim Auditing Standards

Some commenters suggested retaining AU sec. 532, noting that auditors sometimes need to restrict the use of their reports, and expressed a concern that rescinding AU sec. 532 might be perceived as precluding auditors from restricting the use of those reports. The commenters cited examples of specific situations in which the use of audit reports should be restricted and indicated that auditors look to AU sec. 532 for the applicable reporting language. The Board observed that the examples cited by the commenters related to situations that were already addressed by other PCAOB standards or rules.[55] Accordingly, retaining AU sec. 532 is unnecessary in those situations.

Commenters also cited Auditing Standard No. 16, *Communications with Audit Committees,* but that standard, by its terms, does not require the auditor to restrict the use of audit committee communications. Since the comments received did not identify a specific need for retaining AU sec. 532, the Board asked in the supplemental request for examples of situations that support keeping this standard.

Some commenters also raised questions regarding restricting the use of audit committee communications under Auditing Standard No. 16. Specifically, commenters observed that footnote 41 of Auditing Standard No. 16 cites AU sec. 532 and that AU sec. 532, as amended, lists audit committee communications pursuant to Auditing Standard No. 16 as ''by-product'' reports whose use should be restricted.[56] However, even in the absence of AU sec. 532, nothing precludes auditors from restricting the use of communications to audit committees under Auditing Standard No. 16.[57] Therefore, the Board is rescinding AU sec. 532 as proposed.

The Board also received comments about retaining or rescinding other interim auditing standards. One commenter suggested retaining AU sec. 901 and combining it with AU sec. 331, *Inventories.* As discussed in the original proposal, AU sec. 901 reports the conclusions of a 1966 study of the AICPA Committee on Auditing Procedure on the accountability of warehousemen for goods stored in public warehouses. AU sec. 901 is unnecessary because the specific auditing requirements regarding inventory held in public warehouses are set forth in AU sec. 331. Therefore, the Board is rescinding this standard as proposed.

A commenter suggested rescinding AU sec. 625, *Reports on the Application of Accounting Principles,* AU sec. 801, *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance,* and AU sec. 544, *Lack of Conformity with Generally Accepted Accounting Principles.* Another commenter expressed support for retaining AU sec. 625. The Board is not rescinding these standards at this time because they cover situations that may be related to audits of issuers.

Comments on Interpretive Publications

Some commenters suggested that the PCAOB retain the practice of presenting interpretations with the related auditing standards along with adding other Board-issued guidance. Another commenter suggested a numbering convention analogous to the existing auditing interpretations, specifically, using a ''9'' prefix before the standard number. The Board is adopting the

[55] Specifically, commenters cited situations covered by AU sec. 325, *Communications About Control Deficiencies in an Audit of Financial Statements,* and AU sec. 623, *Special Reports,* which address use restrictions in those situations. One commenter identified PCAOB Rule 3524, *Audit Committee Pre-approval of Certain Tax Services,* Rule 3525, *Audit Committee Pre-approval of Non-audit Services Related to Internal Control Over Financial Reporting,* and Rule 3526, *Communication with Audit Committees Concerning Independence.* That commenter acknowledged, however, that those communications are not reports that are covered by AU sec. 532, which applies to audit reports that are the ''by-product'' of an audit.

[56] *See* paragraphs .07 and .11 of AU sec. 532. AU sec. 532.07 also listed reports issued pursuant to AU sec. 325 and AU sec. 623 as by-product reports.

[57] If an auditor decides to restrict the use of certain reports to a company's audit committee, he or she may consider the direction provided by other standards that address restricting the use of reports, such as AS 1305.06 (formerly AU sec. 325.6). That standard requires that the auditor's written communication to the audit committee include a statement that the communication is intended solely for the information and use of the board of directors, audit committee, management, and others within the organization. It further provides that when there are requirements established by governmental authorities to furnish such written communications, specific reference to such regulatory authorities may be made.

organizational structure and numbering of the auditing interpretations as proposed. It is important to distinguish standards from auditing interpretations and guidance because, among other reasons, an auditor's responsibility related to auditing standards differs from the auditor's responsibility regarding auditing interpretations and other interpretive publications. The Board is also adopting the numbering convention as presented in the supplemental request. The titles of the interpretations (along with the hyperlinks) identify the corresponding standards, which should help auditors and other users associate the interpretations with their related standards. The Board will continue to assess the need to update the guidance in the auditing interpretations.

The Board proposed to remove from PCAOB auditing standards references to AICPA Audit and Accounting Guides and AICPA auditing Statements of Position. Commenters responded that auditors historically have used audit and accounting guides in their audits of companies in specialized industries, and they offered a variety of suggestions about how the Board should treat them, such as retaining the existing references in PCAOB standards, acknowledging the usefulness of current editions of the guides, or replacing them with the Board's own specialized industry guidance.

The Board is adopting the amendments to remove references to AICPA Audit and Accounting Guides and AICPA auditing Statements of Position because the guides referenced in PCAOB standards are outdated.[58] While auditors might consider more recent editions of audit and accounting guides or other materials to be useful reference materials—for example, for information about specialized industries—the auditor's responsibility is to comply with PCAOB auditing and related professional practice standards. In connection with its oversight activities, the PCAOB will continue to consider developing guidance on the application of PCAOB standards when the need arises.

Comments on Amendments to Illustrative Auditor's Reports

As described above, the Board proposed amendments to update the illustrative auditor's reports within the interim standards with the requirements in Auditing Standard No. 1 and thus supersede the respective auditing standard. Although the Board received no comments on its proposal to supersede Auditing Standard No. 1, one commenter suggested that the title of illustrative auditor's reports in the PCAOB's standards also be revised to reflect the title used in Auditing Standard No. 1's illustrative reports (that is, change the title of the illustrative reports to ''Report of Independent Registered Public Accounting Firm''). The Board is adopting the amendments and superseding Auditing Standard No. 1 as proposed and, as suggested, is adding amendments to change the title of illustrated reports included in the standards. The amendments do not change the requirements for the content of the auditor's report.[59]

Comments on Amendments To Remove References to Superseded Standards

As discussed above, the Board received comments on its amendments to remove references to a superseded auditing standard and auditing interpretation in interpretation 4 of AT sec. 9101, which includes illustrative letters to regulators when they request access to or copies of attestation documentation. Commenters indicated that the proposed amendments caused the interpretation to lack context because the amendments removed the introductory paragraphs to the illustrative letters. Therefore, the amendments as adopted by the Board include a paragraph that introduces the illustrative letters while eliminating the superseded references.

Comments on the Effective Date

The original proposal requested commenters to provide factors the Board should consider in determining the effective date. Factors provided by commenters, among other things, included providing sufficient time for firms to update their methodologies, reference materials, and practice aids and to train staff. One commenter, an accounting firm, also suggested using a single transition date as opposed to a date dependent on the year end of an issuer, broker, or dealer as from that firm's perspective a single date would facilitate a more efficient transition to the reorganization.

After considering the comments received and the timing of the adoption of the reorganization, the Board has determined that the accompanying reorganization and related amendments will be effective, subject to SEC approval, as of December 31, 2016. If the adopted amendments accompanying this release are approved by the SEC, nothing precludes auditors and others from using and referencing the reorganized standards before the effective date, as the amendments do not substantively change the standards' requirements.

Other Comments

The Board received other comments that are not directly related to the amendments. Some comments generally related to possible other enhancements to the Board's standards or the presentation of standards on the PCAOB website, in many cases consistent with potential enhancements discussed in the original proposal and supplemental request. In general, these suggested enhancements involved:

- Updating outdated references to generally accepted accounting principles (''GAAP'') within the auditing standards;
- Reorganizing PCAOB guidance into an integrated topical structure;
- Adding links on the website from the auditing standards to related guidance; and
- Adding features to the Board's standards on the website, such as converting cross-references into hyperlinks.

The Board plans to address GAAP references in its standards in the context of future standard-setting activities because updating these references could involve substantive changes to the auditing standards that are outside the near-term scope of this project. Also, the Board plans to consider ways to enhance the usability of PCAOB guidance. Additionally, the Board continues to consider opportunities for improving its website.[60]

The Board also received comments advocating other actions besides reorganizing PCAOB auditing standards as described in the original proposal. For example, some of those commenters suggested full convergence with the IAASB or ASB standards or adopting the standards of the IAASB or ASB and adding incremental requirements for the auditor to perform when conducting an audit of an issuer. As the Board has explained previously:

[B]ecause the Board's standards must be consistent with the Board's statutory mandate, differences will continue to exist

[58] AICPA Audit and Accounting Guides and auditing Statements of Position referenced in PCAOB standards are the editions of those publications as in existence on April 16, 2003.

[59] For example, the amendments would not preclude an unregistered firm that applies PCAOB standards from omitting ''Registered'' from the title of its report.

[60] The Board updates its website to reflect changes to the Board rules and standards that are approved by the SEC. Accordingly, if the amendments are approved by the SEC, the PCAOB would update its website to reflect the auditing standards as reorganized.

between the Board's standards and the standards of the IAASB and ASB *e.g.,* when the Board decides to retain an existing requirement in PCAOB standards that is not included in IAASB or ASB standards. Also, certain differences are often necessary for the Board's standards to be consistent with relevant provisions of the federal securities laws or other existing standards or rules of the Board. Also, the Board's standards-setting activities are informed by and developed to some degree, in response to observations from its oversight activities.[61]

Nevertheless, the PCAOB continues to consider carefully the work of the IAASB and ASB in PCAOB standard-setting projects. Additionally, the Board will consider the organization and content of individual standards during the course of future standard-setting projects.

For a discussion on comments received on the cost and benefits of the reorganization, see section D.

D. Economic Considerations and Application to Audits of Emerging Growth Companies

This section discusses economic considerations related to the reorganization, specifically, the need for rulemaking, alternatives considered, description of the baseline, and consideration of benefits and costs. It also discusses considerations related to audits of EGCs and audits of brokers and dealers.

Need for Rulemaking

As discussed in more detail in section A, the reorganization creates a standardized organizational structure of PCAOB auditing standards to enhance the usability of the standards, including helping users navigate the standards more easily. This could help auditors, for example, find more easily the relevant requirements in PCAOB standards for a particular area of the audit, which could facilitate compliance with PCAOB standards.

The reorganization also could help avoid potential confusion between the Board's standards and the recently reorganized standards of the ASB, if the same AU section reference was used for different standards covering different topics.

In addition, the reorganization would provide a structure for updating PCAOB standards in the future.

Commenters generally supported the reorganization of PCAOB auditing standards.

Consideration of Alternatives

In the original proposal, the Board outlined three alternatives to the proposed approach [62] for reorganizing the standards:

1. Continue issuing sequentially numbered standards until all of the interim standards are replaced;

2. Retain the organizational structure of the existing interim standards and assign section numbers to Board-issued standards that would fit into the existing organizational structure; or

3. Adopt the organizational structure of another auditing standard setter, such as the IAASB.

The first alternative would eventually result in a single structure and would avoid the potential confusion between PCAOB auditing standards and the standards of other standard setters. However, this alternative would take years for users to receive its benefits, and, under this approach, the standards would be more difficult to navigate than a topical system.

The second alternative would provide little benefit to users because it has few categories and is less intuitive than an organized structure that follows the flow of the audit process. In addition, as the ASB continues to use a three-digit system to reference its standards, the potential for confusion between the standards of the Board and the standards of the AICPA, as previously discussed in section A, would remain.

The third alternative could be confusing to users if PCAOB standards and IAASB standards used the same section numbers for standards that address different topics. Similar issues would arise if the PCAOB adopted the organizational structure of the clarified ASB standards.

Other commenters suggested that the PCAOB collaborate with other standard setters to develop a unified framework for auditing standards or to develop a codification of the auditing standards in a manner similar to the approach taken by the FASB with its accounting standards.[63] Another commenter suggested that the Board limit time spent on this project and instead focus its efforts on other matters on the Board's standard-setting agenda. The Board's reorganization of the auditing standards provides immediate benefits to users, such as making standards easier to navigate and establishing a structure for future updates of the standards. Thus, the Board decided to proceed with this project.

As previously discussed, the majority of commenters were in favor of the Board using a distinguishable organizational structure. Those commenters supported the organization as proposed or offered suggestions to the proposed reorganization such as changes to the titles, categorization, or sequence of existing standards and guidance. The Board has made some refinements to the organizational structure and amendments presented in the original proposal and supplemental request, as discussed above.

Baseline

The existing organizational structure of PCAOB auditing standards is described in section A as consisting of sequentially numbered AS standards and AU sections representing the remaining interim standards that the Board has not superseded. The Board believes this current organizational structure is generally reflected in references made in firm methodologies, commercially published guidance, and other technology tools, and therefore constitutes the baseline against which impacts can be considered.

Consideration of Benefits and Costs

The reorganization of PCAOB auditing standards involves amendments that do not impose additional requirements on auditors or substantively change the requirements of PCAOB standards. Thus, the reorganization is not expected to affect the manner in which audits are performed and reported under PCAOB standards.

As discussed previously, benefits of the reorganization stem from a single, integrated organizational structure for PCAOB auditing standards that is easier for auditors and others to use. Among other things, this could help auditors find more easily the relevant requirements in PCAOB standards for a particular area of the audit, which could facilitate compliance with PCAOB standards. It also could help avoid the potential for confusion between PCAOB standards and ASB standards.

As discussed in the original proposal, the primary incremental costs of the changes related to the reorganization would be costs to registered firms of updating references within firm methodologies, related reference materials, and practice aids to reflect the new citations to PCAOB auditing standards, as well as training on the new organizational structure. The adopted reorganization is likely to have less cost than approaches suggested by some commenters—for example, a unified framework or FASB-like codification—that would involve substantial redrafting of PCAOB

[61] *See* PCAOB Release 2010–004, at A10–91–A10–92.

[62] The Board proposed the approach described in section A because it addresses more fully the reasons for the reorganization.

[63] For example, this approach might apply an Area, Topic, Subtopic, and Section structure.

auditing standards and therefore the potential for more extensive modifications to registered firms' methodologies and related materials.

Comments on potential benefits and costs of the proposal generally were consistent with these views. Commenters who advocated using the IAASB or ASB organizational structure or working with other standard setters to develop a unified organizational structure cited additional costs associated with supporting compliance with two different sets of auditing standards. However, the costs cited by the commenters stem principally from differences in the standards themselves rather than how they are organized. Furthermore, the reorganization involves changing the titles, categorization, or sequence of existing standards and guidance; it does not create a new set of auditing standards. In addition, reorganizing the standards to make them easier to navigate should help users of the standards compare PCAOB standards to IAASB and ASB standards.

Application to Audits of Emerging Growth Companies

The Board does not anticipate that the preceding economic considerations would be different for audits of EGCs, as defined by the Jumpstart Our Business Startups Act of 2012 (''JOBS Act'').[64] Pursuant to Section 104 of the JOBS Act, any rules adopted by the Board subsequent to April 5, 2012, do not apply to the audits of EGCs (as defined in Section 3(a)(80) of the Exchange Act) unless the SEC ''determines that the application of such additional requirements is necessary or appropriate in the public interest, after considering the protection of investors and whether the action will promote efficiency, competition, and capital formation.'' [65]

As discussed previously, the reorganization of PCAOB auditing standards would involve amendments that do not impose additional requirements on auditors or change substantively the requirements of PCAOB standards. Thus, the reorganization, including the amendments, is not expected to affect the manner in which audits are performed and reported under PCAOB standards, including audits of EGCs. The Board sought comment on the effect, if any, the reorganization would have specifically on audits of EGCs. Commenters indicated that they were not aware of any costs that would be specific to audits of EGCs when compared to costs of non-EGC audits.

Accordingly and pursuant to the above discussion, the PCAOB requests that the Commission determine that it is necessary or appropriate in the public interest, after considering the protection of investors and whether the action will promote efficiency, competition, and capital formation, to apply these amendments to audits of EGCs.

Audits of Brokers and Dealers

Section 982 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (''Dodd-Frank Act'') [66] expanded the authority of the Board to oversee the audits of brokers and dealers that are required under SEC rules. On July 30, 2013, the SEC amended its rules, including SEC Rule 17a–5 under the Exchange Act, to require, among other things, that audits of brokers' and dealers' financial statements and examinations of reports regarding compliance with SEC requirements be performed in accordance with the standards of the PCAOB, effective for fiscal years ending on or after June 1, 2014.[67] Commenters agreed with the Board's view that the reorganization is appropriate for all audits, including audits of brokers and dealers.

III. Date of Effectiveness of the Proposed Rules and Timing for Commission Action

Pursuant to Section 19(b)(2)(A)(ii) of the Exchange Act, and based on its determination that an extension of the period set forth in Section 19(b)(2)(A)(i) of the Exchange Act is appropriate in light of the PCAOB's request that the Commission, pursuant to Section 103(a)(3)(C) of the Sarbanes-Oxley Act, determine that the proposed rules apply to audits of emerging growth companies, as defined in Section 3(a)(80) of the Exchange Act, the Commission has determined to extend to September 23, 2015 the date by which the Commission should take action on the proposed rules.

IV. Solicitation of Comments

Interested persons are invited to submit written data, views and arguments concerning the foregoing, including whether the proposed rules are consistent with the requirements of Title I of the Act. Comments may be submitted by any of the following methods:

Electronic Comments

- Use the Commission's Internet comment form (*http://www.sec.gov/rules/pcaob.shtml*); or
- Send an e-mail to *rule-comments@sec.gov*. Please include File Number PCAOB–2015–01 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.

[64] *See* Section 101 of the JOBS Act. As of September 30, 2014, based on the PCAOB's research, 1,726 SEC registrants have identified themselves as EGCs in SEC filings. These companies operate in diverse industries with Standard Industrial Classification codes such as pharmaceutical preparations, blank checks, real estate investment trusts, prepackaged software services, business services, metal mining, and computer processing/data preparations services. For EGCs in which audited financial statements were available, those companies reported assets ranging from zero to approximately $13.0 billion, with an average and median of $199.0 million and approximately $2.4 million, respectively. The companies reported revenue ranging from zero to approximately $993.5 million, with an average and median of $59.8 million and $21 thousand, respectively. Approximately 44 percent of the companies were audited by accounting firms that issued audit reports for more than 100 public company audit clients, and the remainder of the companies were audited by firms that issued audit reports for 100 or fewer public company audit clients.

[65] *See* JOBS Act, Public Law 112–106, § 104.

[66] Public Law 111–203, 124 Stat. 1376 (July 21, 2010).

[67] *See* SEC, *Broker-Dealer Reports,* Securities Exchange Act of 1934 Release No. 70073 (July 30, 2013), 78 **Federal Register** 51910 (August 21, 2013), which includes the final rules.

All submissions should refer to File Number PCAOB–2015–01. This file number should be included on the subject line if e-mail 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 rules that are filed with the Commission, and all written communications relating to the proposed rules 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; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly. All submissions should refer to File Number PCAOB–2015–01 and should be submitted on or before July 16, 2015.

For the Commission, by the Office of the Chief Accountant, by delegated authority.[68]

Robert W. Errett,

Deputy Secretary.

[FR Doc. 2015–15571 Filed 6–24–15; 8:45 am]

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[68] 17 CFR 200.30–11(b)(2).

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Part III

Department of Defense

32 CFR Part 57
Provision of Early Intervention and Special Education Services to Eligible DoD Dependents; Final Rule

DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 57

[Docket ID: DOD–2011–OS–0095]

RIN 0790–AI77

Provision of Early Intervention and Special Education Services to Eligible DoD Dependents

AGENCY: Office of the Secretary, Department of Defense (DoD).

ACTION: Final rule.

SUMMARY: This rule reissues the current regulations and: Establishes policy, assigns responsibilities, and implements the non-funding and non-reporting provisions in DoD for: Provision of early intervention services (EIS) to infants and toddlers with disabilities and their families, as well as special education and related services to children with disabilities entitled under this part to receive education services from the DoD; implementation of a comprehensive, multidisciplinary program of EIS for infants and toddlers with disabilities and their families who, but for age, are eligible to be enrolled in DoD schools; provision of a free appropriate public education (FAPE), including special education and related services, for children with disabilities, as specified in their individualized education programs (IEP), who are eligible to enroll in DoD schools; and monitoring of DoD programs providing EIS, and special education and related services for compliance with this part. This rule also establishes a DoD Coordinating Committee to recommend policies and provide compliance oversight for early intervention and special education.

DATES: This rule is effective on July 27, 2015.

FOR FURTHER INFORMATION CONTACT: Ed Tyner, 571–372–5320.

SUPPLEMENTARY INFORMATION:

I. Purpose of the Regulatory Action

a. This rule revises the current regulations in 32 CFR part 57 to incorporate the 2004 amendments to the IDEA and establishes other policy and assigns responsibilities to implement the non-funding and non-reporting provisions of Parts B and C of the IDEA. Under 10 U.S.C. 2164(f) and 20 U.S.C. 927(c), DoD implements, within the DoD school system, the Department of Defense Education Activity (DoDEA), the applicable statutory provisions of Parts B and C of the IDEA, other than the funding and reporting provisions. This rule brings the DoD into compliance with the requirements of the non-funding and non-reporting provisions of IDEA by updating and amending the DoD implementation of the IDEA within the DoD school system. The revisions will ensure that eligible children with disabilities are afforded the services and safeguards as required by applicable statutory provisions of IDEA. The IDEA regulations in 34 CFR parts 300 and 303, which apply to States that receive funds from the U.S. Department of Education under IDEA Parts B and C, do not apply to the DoD school systems as DoD does not receive funds under the IDEA. Nothing in the regulations in 32 CFR part 57 would affect the applicability of the U.S. Department of Education's regulations implementing IDEA in 34 CFR parts 300 and 303.

b. The Individuals with Disabilities Education Act (chapter 33 of 20 U.S.C. 1400 *et seq.*) is the final authority for the regulatory changes to the Department of Defense policy (32 CFR part 57) regarding the provision of services to children with disabilities (birth through age 21) in the DoD Domestic Dependent Elementary and Secondary Schools (10 U.S.C. 2164) and the Department of Defense Dependents Education System (20 U.S.C. 921–932).

II. Summary of the Major Provisions of the Regulatory Action in Question

This rule identifies the services and procedural safeguards afforded to DoD dependent infants and toddlers and their families who are eligible for early intervention services under the IDEA and this part; identifies the services and procedural safeguards afforded to DoD dependent children with disabilities age 3–21 (inclusive) who are eligible for a free and appropriate public education under the IDEA and this part; outlines procedures and timelines for the transition of young children from early intervention services to school-based preschool services; identifies the procedures available for resolution of disputes regarding the provision of early intervention services, or special education and related services; establishes early intervention and special education monitoring and reporting requirements; and establishes procedures within the DoD for implementing the applicable statutory provisions of the IDEA and this part.

III. Costs and Benefits

The provision of early intervention and special education, and related services, is funded through Congressional appropriations to the DoD. The Department of Defense Education Activity (DoDEA) and the medical elements of the Military Departments, which are responsible for providing services to children with special needs, receive their funding from DoD. DoDEA funding is in Defense-wide, Operation and Maintenance funds. The cost of the special education program is included in the combined DoDEA/Military Departments cost that is used to operate all parts of the educational program. The approximate cost for the special education program for FY2011 was $107,851,606.94. Total includes cost for personnel (salaries/benefits), contracts, travel, and equipment/supplies.

The approximate cost for the provision of early intervention and related services by the Military Departments is $32,000,000 annually. Total includes cost for personnel, travel, professional development, and materials/supplies.

This rule updates DoD guidance to reflect the current version of the requirements resulting from the non-funding and non-reporting provisions of the IDEA, thereby ensuring that eligible infants and toddlers and children with disabilities, including those of military families, are aware of and provided the services and safeguards required by federal statute. The non-funding and non-reporting provisions of the IDEA are the substantive rights, protections, and procedural safeguards that apply to DoD. These are applicable as opposed to the ''funding'' and ''reporting'' provisions because DoD schools and child development centers do not receive funding from the US Department of Education and therefore, the IDEA statutory reporting and related funding provisions do not apply to DoD.

IV. Retrospective Review

The revisions to this rule will be reported in future status updates as part of DoD's retrospective plan under Executive Order 13563 completed in August 2011. DoD's full plan can be accessed at: *http://www.regulations.gov/#!docketDetail;D=DOD-2011-OS-0036.*

V. Public Comments

The Department of Defense published a proposed rule in the **Federal Register** on December 13, 2013 (78 FR 75998–76027) for a 60-day public comment period. We received seventy comments from different respondents on the proposed rule.

Six of the public comments supported specific provisions of the proposed rule. Three of the respondents approved of the new Administrative Complaint procedures, citing this as an important dispute resolution option for military

families. One person expressed similar support for the mediation process. One commenter validated the importance of ensuring informed parental consent prior to evaluations, and one respondent expressed appreciation for the opportunity for parents of an infant or toddler, especially those new to early intervention, to bring a family member or other individuals to Individualized Family Service Plan (IFSP) meetings.

In reviewing the rule, DoD noted an error with the numbering in § 57.6(b). The regulation skipped from § 57.6(b)(10) to § 57.6(b)(12) and appeared to eliminate § 57.6(b)(11). Section 57.6(b)(11) had been removed and inadvertently the numbering of the remaining sections was not changed. The numbering has been corrected; section titles are: § 57.6(b)(11) Extended School Year (ESY) Services; § 57.6(b)(12) Discipline; § 57.6(b)(13) Children Not Yet Determined Eligible for Special Education; § 57.6(b)(14) Referral to and Action by Law Enforcement and Judicial Authorities; § 57.6(b)(15) Children with Disabilities Who Are Placed in a Non-DoDEA School or Facility Pursuant to an IEP; § 57.6(b)(16) Confidentiality of the Records; § 57.6(b)(17) Parental Consent; § 57.6(b)(18) Parent Revocation of Consent for Continued Special Education and Related Services; and § 57.6(b)(19) Procedural Safeguards.

Two respondents submitted comments regarding the criteria for early intervention eligibility. They noted the variability in criteria used by States and urged DoD to employ generous eligibility criteria. Text was added to § 57.6(a)(4)(ii)(A) to clarify DoD's eligibility criteria of a 25 percent delay. Text now reads, ''The infant or toddler is experiencing a developmental delay in one or more of the following areas: Physical development; cognitive development; communication development; social or emotional development; or adaptive development; as verified by a developmental delay of two standard deviations below the mean as measured by diagnostic instruments and procedures in at least one area; a 25 percent delay in at least one developmental area on assessment instruments that yield scores in months; a developmental delay of 1.5 standard deviations below the mean as measured by diagnostic instruments and procedures in two or more areas; or a 20 percent delay in two or more developmental areas on assessment instruments that yield scores in months.'' Additionally, § 57.6(a)(4)(ii)(B) was modified to clarify the conditions under which an infant or toddler may be ''at-risk'' for a developmental delay and therefore eligible for services. Section 57.6(a)(4)(ii)(B) now reads, ''The infant or toddler has a diagnosed physical or mental condition that has a high probability of resulting in a developmental delay. Includes conditions such as chromosomal abnormalities; genetic or congenital disorders; moderate to severe sensory impairments; inborn errors of metabolism; disorders reflecting disturbance of the development of the nervous system; congenital infections; and disorders secondary to exposure to toxic substances, including fetal alcohol syndrome.''

Several comments were received regarding assessments and evaluations of infants and toddlers. One commenter provided suggestions for implementation, which did not call for modification of the proposed rule. Another commenter expressed concern that the proposed § 57.6(a)(3) did not appear to require the identification of the services and supports needed to enhance a family's capacity to meet an infant or toddlers' developmental needs. We agree that clarification of the need for identification of family services and supports is appropriate. Text was added to § 57.6(a)(3)(ii)(B)(*4*) to read, ''Incorporate the family's description of its resources, priorities, and concerns related to enhancing the infant's or toddler's development and the identification of the supports and services necessary to enhance the family's capacity to meet the developmental needs of the infant or toddler.''

Several respondents suggested that the regulation should more clearly explain that comparable services for transferring students should include extended year services (ESY) if such services were included on the child's IEP when transitioning to a new school. We agree and appreciate the reference to the model provided by the Department of Education in its July 19, 2013 Letter to the State Directors of Special Education on this point. Section 57.6(b)(3)(i)(B) has been modified to read, ''Provide FAPE, including services comparable (*i.e.,* similar or equivalent) to those described in the incoming IEP, which could include extended school year services, in consultation with the parents, until the CSC.''

One commenter addressed the need for parental support during the child's transition from Early Intervention Services (EIS), and recommended DoD adopt requirements parallel to those set forth for state schools in the Department of Education's regulation. We agree that parents would benefit from being informed, in the final Individualized Family Service Plan (IFSP), of the steps required by the early intervention provider when transitioning a child out of the program. For clarity, § 57.6(a)(7) has been retitled ''Transition from Early Intervention Services'' and clarifying text has been added at the end of (7)(i) to better ensure that such supportive steps are taken to facilitate the parents' participation and the child's transition from EIS to preschool or other environments. The text now reads, ''EDIS shall provide a written transition plan for toddlers receiving EIS to facilitate their transition to preschool or other setting, if appropriate. A transition plan must be recorded on the IFSP between the toddler's second and third birthday and not later than 90 days before the toddler's third birthday and shall include the following steps to be taken: (A) A plan for discussions with, and training of, parents, as appropriate, regarding future transition from early intervention services, and for obtaining parental consent to facilitate release of toddler records in order to meet child-find requirements of DoDEA, and to ensure smooth transition of services; (B) The specific steps to be taken to help the toddler adjust to, and function in, the preschool or other setting and changes in service delivery; (C) The procedures for providing notice of the transition to the DoDEA CSC, for setting a pre-transition meeting with the CSC (with notice to parents), and for confirmation that child-find information, early intervention assessment reports, the IFSP, and relevant supporting documentation are transmitted to the DoDEA CSC; (D) Identification of transition services or other activities that the IFSP team determines are necessary to support the transition of the child.''

Several comments were submitted regarding the proposed rule's provisions regarding requests for evaluation and eligibility determination. One commenter argued that requiring a parent to submit ''a written request for an evaluation'' was inconsistent with IDEA and urged that an oral request should be sufficient to trigger a referral and, as appropriate, further evaluation. A second comment from the same source recommended the addition of language requiring ''reasonable efforts'' to obtain consent to an evaluation. Another commenter recommended specific language requiring the eligibility review team to review parent-provided information. As to the first comment, IDEA does not specify the medium or manner of request for an evaluation. We believe that a written

request encourages clarity of expectations and provides an important procedural record. However, this comment has highlighted the fact that the regulation would benefit from language specifying responsibilities for ensuring the request is committed to writing. We concur with the second and third proposed clarifications. § 57.6(b)(4) has been modified to read, ''A parent may submit a request for an evaluation if they suspect their child has a disability. The CSC shall ensure any such request is placed in writing and signed by the requesting parent and shall, within 15 school days, review the request and any information provided by the parents regarding their concerns, confer with the child's teachers, and gather information related to the educational concerns. Following a review of the information, the CSC shall:'' Section 57.6(b)(6) was modified to include § 57.6(b)(6)(i)(D) with the requirement that the school ''Make reasonable efforts to obtain the informed consent from the parent for an initial evaluation to determine whether the child is a child with a disability.''

One comment was addressed to the use of pre-referral services and the language of § 57.6(b)(5). The commenter recommended that the regulation include additional language regarding the use of pre-referral interventions, including a specific mandate that the use of such services should not be used to delay provision of ''IDEA services.'' Pre-referral services are intended, in the context of the reauthorized IDEA, for students in kindergarten through grade 12 who are not currently identified as needing special education and related services, but who need additional academic and behavioral support to succeed in the general education environment. Pre-referral activities as implemented in DoDEA are designed to assist a student who is demonstrating learning and/or behavioral difficulties in the general education classroom. The pre-referral process is not used to limit FAPE, but is a collaborative effort by the child's teacher and appropriate school personnel to help improve a student's performance by using targeted, research-based interventions. We agree that the language of § 57.6(b)(5) could be modified to address the requirements of this process more clearly. § 57.6(b)(5)(i) has been modified to clarify that prior to referring a child who is struggling academically or behaviorally to the CSC for assessment and evaluation and development of an IEP, the teacher shall identify the child's areas of specific instructional need and target instructional interventions to those needs as soon as the areas of need become apparent. We also added language requiring those interventions to use scientific, research-based interventions. Throughout the pre-referral process, the teachers confer with the parents to ensure their awareness of the concern and planned interventions, and that parents are informed of the child's progress. Therefore, we do not believe inclusion of an additional notice requirement is necessary.

One commenter provided multiple comments regarding the rights of parental participation in IEP meetings. The first comment urged that expanded language about parental participation in meetings should be added to the regulation at § 57.6(b)(1). The commenter also suggested that notice of the IDEA procedural safeguards be made available on the DoDEA Web site. That commenter also suggested modification of the language of § 57.6(b)(8)(ii) to make it clear that parents can bring persons with expertise regarding the IDEA, *e.g.*, parent advocates, to CSC meetings. We do not agree that additional detail regarding specific procedures for parent participation needs to be added to the regulation. The procedures for notifying parents of meetings, scheduling at a mutually convenient time, and maintaining a record of the meeting, as well as guidelines if a parent is unable to attend a meeting, are included in the DoDEA Special Education Procedural Guide. The Guide is available online at *http://www.dodea.edu/Curriculum/specialEduc/upload/SPEDproceduralGuide.pdf.* The handbook, ''Parents Rights for Special Education-Notice of Procedural Safeguards,'' is already on the DoDEA Web site, together with other information accessible at *http://www.dodea.edu/Curriculum/specialEduc/parentsInfo.cfm.* We agree with the suggested addition to § 57.6(b)(8)(ii) and text has been modified to ensure parents understand they can invite an individual with special knowledge and expertise in the IDEA and its procedures to attend CSC meetings.

A number of comments were received regarding assessment and evaluation of school-aged children. One commenter recommended that § 57.6(b)(6) should be revised to require that a professional from each suspected disability area should be part of the evaluation team. A second commenter recommended addition to § 57.6(b)(6), assessment of the nature and level of communication functioning, because communication is affected by many disabilities. That same commenter also urged that § 57.6(b)(6) should include not only academic needs, but functional performance needs, which would be more consistent with a broader understanding of educational needs. We agree with these three recommendations and the broader focus of educational needs intended to be identified in a child's assessment and evaluation. The final rule, at § 57.6(b)(6)(iv) has been revised to require ''At least one specialist with knowledge in each area of the suspected disability shall be a member of the multidisciplinary assessment team'' and § 57.6(b)(7)(i)(A) modified to ''Require that the full comprehensive evaluation of the child is accomplished by a multidisciplinary team including specialists with knowledge in each area of the suspected disability and shall receive input from the child's parent(s).'' At § 57.6(b)(6)(ii)(D)(*1*) the rule was revised to include assessment of the nature and level of communication functioning. In addition § 57.6(b)(6)(xi)(B) was revised to include not only academic needs, but related developmental and functional needs, as well. The content sought by the fourth recommendation is already addressed in § 57.6(b)(6)(ix) and (x).

Two commenters asked for text clarifying the membership of parents and special education teachers and providers on the IEP team (DoDEA's CSC). We do not disagree that § 57.6(b)(8)(ii)(B) would benefit from these changes. We note, however, that ''parent'' in the DoD system is defined elsewhere in the regulation. In conformity with 20 U.S.C. 1414, § 57.6(b)(8)(ii)(B)(*3*) has been revised to read, ''Not less than one special education teacher or, where appropriate, not less than one special education provider of such child,'' and the exact language of the IDEA, ''the child's parents,'' now replaces the phrase ''one or both of the child's parents'' used in the proposed rule at § 57.6(b)(8)(ii)(B)(*4*).

One commenter suggested amendment of § 57.6(b)(8)(iii) to require a description of short-term objectives or benchmarks for all children, including those who take alternate assessments as required by 20 U.S.C. 1414(d)(1)(A)(i)(I)(cc). For students taking an alternate assessment aligned to alternate standards, IDEA requires a description of benchmarks or short-term objectives. DoDEA IEPs have always contained long-term goals and short-term objectives. Including short-term objectives under long-term annual goals enables DoDEA to track and substantiate student progress. To reinforce this requirement, ''For children with disabilities who take an alternate

assessment, a description of short-term objectives,'' was added at § 57.6(b)(8)(iii)(A)(*3*).

One commenter expressed concern that the proposed rule used language inconsistent with 20 U.S.C. 1415(k)(1)(B) when establishing criteria for disciplinary removals and use of the Alternate Educational Setting (AES). While we did not concur with all the concerns of this commenter, we appreciate the commenter's attention to detail and recognize that the terminology used resulted in a gap in the regulation for what would happen on the 10th day of a child's removal from the school, as well as a lack of clarity as to the entity empowered to determine an AES and other aspects of the disciplinary procedures identified in IDEA. Section 57.6(b)(12)(ii)(B) was modified by replacing the phase ''less than'' with ''not more than.'' Other changes to § 57.6(b)(12)(iii) were made to better conform to 20 U.S.C. 1414(k), clarify the circumstances in which an AES must be determined by the CSC, and reconcile various provisions of the regulation. The title at § 57.6(b)(12)(v) was modified to reduce confusion as to what constitutes the ''manifestation determination'' itself, and what actions follow thereafter. Section 57.6(b)(12)(iii)(A) was modified and now reads, ''To an appropriate interim alternate educational setting (AES), another setting, or suspension for not more than 10 consecutive school days to the extent those alternatives are applied to children without disabilities (for example, removing the child from the classroom to the school library, to a different classroom, or to the child's home), and for additional removals of not more than 10 consecutive school days in that same school year for separate incidents of misconduct (as long as the CSC has determined that those removals do not constitute a pattern in accordance with paragraphs (b)(12)(ii) and (b)(12)(iv)(C) of this section.'' Additionally, the phrase, ''To an AES determined by the CSC'' was inserted at the beginning of § 57.6(b)(12)(iii)(B), and a new § 57.6(b)(12)(iii)(C) was added. Section 57.6(b)(12)(iii)(C) reads, ''To an AES determined by the CSC, another setting, or suspension for more than 10 school days where the behavior giving rise to the violation was determined by the CSC not to be a manifestation of the child's disability, in accordance with paragraph (b)(12)(v) of this section.'' We also added clarifying language ''to address the school's failure to implement the IEP'' to § 57.6(b)(12)(v)(B)(*2*)(*iii*) and revised § 57.6(b)(12)(v)(B)(*5*)(*ii*) to read, ''Reconvene the CSC following a disciplinary decision that would change the student's placement, to identify, if appropriate, an educational setting and delivery system to ensure the child receives services in accordance with the IEP.''

Four comments were received regarding a parent's right to Prior Written Notice, each expressing concern that important language from the IDEA was not included in this implementing regulation. We agree that the regulation should more clearly demonstrate consistency with the IDEA. To better conform to 20 U.S.C. 1415, changes were made to § 57.6(b)(19)(i)(D): Deleting the phrase ''be in sufficient detail to inform the parents about'' from § 57.6(b)(19)(i)(D)(*1*), and adding § 57.6(b)(19)(i)(D)(*1*)(*iii*) stating the specific requirement for provision of ''a description of each evaluation procedure, assessment, record, or report used as the basis for the proposed or refused action.'' The paragraphs were also reordered for increased clarity. A proposed modification to § 57.6(b)(19)(i)(c)(*1*)(v) was considered unnecessary because the proposed rule already requires all procedural safeguards be set forth in the Prior Written Notice.

While IDEA requires mediation to be confidential, one respondent expressed concern about the proposed text at § 57.6(d)(4)(vii)(D) prohibiting the recording of a mediation session and removal of notes from the room. The respondent noted that the statute does not include such language and that, in situations where both parents are unable to participate in the mediation session, depriving a parent of the ability to tape or take notes would impact the parent's ability to discuss the session with the parent absent from the session. In response to the comment, at the proposed rule § 57.6(d)(4)(vii)(D), the text reading, ''Unless the parties and the mediator agree, no person may record a mediation session, nor shall any written notes be taken from the room by either party,'' was deleted. To further clarify the issue, the provision regarding a confidentiality, § 57.6(d)(4)(ix)(C) became: ''Discussions and statements made during the mediation process, and any minutes, statements or other records of a mediation session other than a final executed mediation agreement, shall be considered confidential between the parties to that mediation and are not discoverable or admissible, consistent with the IDEA, in a subsequent due process proceeding, appeal proceeding, or civil proceeding.'' The fact that mediation is confidential is reinforced in § 57.6(d)(4)(ix)(D), which now states, ''Mediation is confidential. The mediator may require the parties to sign a confidentiality pledge before the commencement of mediation.''

Two commenters addressed the absence of presumed confidentiality for Resolution Meetings. One commenter recommended deleting § 57.6(d)(7)(vii) altogether, asserting that the lack of confidentiality and the discoverability and admissibility at due process hearings and appeals would discourage parties from candid resolution discussions and ''settlement offers.'' A second commenter recommended that the final regulation include a requirement that parents be informed in writing, prior to the resolution session, that discussions were not necessarily confidential. The IDEA treats resolution meeting discussions differently than it does mediation. While 20 U.S.C. 1415 specifically requires confidentiality in the mediation process, Congress did not apply the same confidentiality to resolution meetings. We believe that, had Congress intended confidentiality, they would have attached the same provision to resolution meetings as they did to mediation. We agree that parents should be informed of the lack of presumed confidentiality in Resolution Meetings, but do not agree that this burden falls solely on the school system or that the regulation should add this procedural requirement to the school's obligation. Information about the resolution session is provided in the ''Parents Rights for Special Education-Notice of Procedural Safeguards Handbook'' posted on the DoDEA Web site at *http://www.dodea.edu/Curriculum/specialEduc/upload/parentRights.pdf.*

Comments on § 57.6(d) Alternative Dispute Resolution and Due Process Procedures were submitted by one commenter who expressed concern with the timelines set forth in the proposed rule for dispute resolution procedures—specifically that the typical service member might be reassigned before they could work through the cumulative deadlines for the dispute resolution procedures. We do not believe these provisions require modification. The various avenues of dispute resolution are not intended to be pursued serially. Rather, unless otherwise mandated by the IDEA, these are options which may be pursued in the alternative or, as in the case of mediation and filing due process, concurrently.

Several commenters addressed specific aspects of the due process complaint process. Two commenters expressed concern about the required standard for content of a due process

complaint, noting that the proposed language in § 57.6(d)(5)(vi)(B) would require a greater level of specificity than is required in the IDEA itself. One commenter expressed concern that § 57.6(d)(6)(vi) applied only in response to parental complaints. That commenter also demonstrated confusion regarding the provisions controlling the interplay between filing a Response to the Petition for Due Process and filing a Notice of Insufficiency. We concur with the concerns about the level of specificity and the one-sided language defining which party's due process complaint (petition) can generate a Notice of Insufficiency. We disagree with the commenter's belief that the language regarding the filing a Notice of Insufficiency is otherwise inconsistent with the IDEA. To better conform to the IDEA, § 57.6(d)(5)(vi)(B) and § 57.6(d)(13)(iv) were modified to delete the word ''specifically.'' Section 57.6(d)(5)(vi)(B) now reads, ''A description of the nature of the problem of the child relating to the proposed or refused initiation or change including facts (such as who, what, when, where, how, why of the problem).'' Additionally, § 57.6(d)(5)(vi)(B)(*1*) and (*2*) were deleted, and § 57.6(d)(6)(vi) was modified to read, ''A response to the petitioner under (d)(6)(ii) of this section shall not be construed to preclude the respondent from asserting that the due process complaint was insufficient using the procedures available under (d)(6)(v) of this section.''

One commenter expressed concern about the provisions for discovery, witnesses, and documentary evidence in DoD due process hearings and recommended that these provisions be altered or removed to reduce the burden on parents exercising their right to due process under IDEA. A second commenter expressed concern that proposed § 57.6(d)(13) could unduly burden parents with witness expenses. The discovery, witness and documentary evidence provisions are consistent with other administrative processes, and their value in ensuring a fair and focused due process hearing has been proven by similar provisions contained within prior DoD regulation under IDEA. The proposed revisions are not regarded as necessary or appropriate. As to the payment of witness expenses, the regulation at § 57.6(d)(13)(ix) already assures this concern can be addressed through a request for hearing officer order.

One commenter urged elimination of the provision that an Independent Educational Evaluation (IEE) is required to meet DoDEA agency criteria, arguing that the proposed rule did not apply such criteria to DoDEA. The commenter further asserted that both the requirement to meet such criteria, and any requirements to use Military examiners or other evaluators in a specific geographic area, constituted interference with the independence of the evaluation. The commenter's concern regarding definition of what constitutes DoDEA criteria applicable to the DoDEA schools is valid. Some of the criteria applied to DoDEA needed to be more clearly set out in the regulation itself. We disagree, however, that the agency criteria prevent the parents from obtaining a truly independent evaluation or ''a different evaluation to fully understand the child's disability and how it affects him in school.'' The IDEA, 20 U.S.C. 1415, does not speak to parameters of an IEE. Further, we believe the criteria set forth in § 57.6(b)(19)(iii)(F) are consistent with guidance released to the States by the Department of Education, and that a publicly funded IEE may be required to satisfy the school system's own criteria for evaluations, so long as the parents are afforded an opportunity to demonstrate that under their circumstances, an evaluator who does not meet agency criteria, such as those pertaining to geographical location or qualifications, is required in order to obtain an appropriate evaluation. The provisions regarding DoDEA evaluation criteria at § 57.6(b)(6)(iv) have been clarified and IEE provisions of § 57.6(b)(19)(iii) modified to more clearly cross reference the IEE to parallel DoDEA evaluation criteria.

One commenter took issue with the right to appeal as set forth in § 57.6(d)(17), noting that the majority of states have eliminated this approach and are using a ''single-tier'' approach so that the decision of the Hearing Officer is final unless the losing party wishes to appeal to state or federal court. DoD has not chosen a single-tier approach because we believe the opportunity for appeal has been proven to provide superior protection of the rights of the parties.

One commenter recommended that the rule be revised to include not only an IEP content requirement to set forth how a child's progress towards meeting annual goals will be measured, but to add a description of the extent to which the child's progress is sufficient to enable the child to achieve his goals by the end of the school year. The commenter was particularly focused on helping the parent to know whether the child would be at grade level. DoD respectfully declines the recommendation. We do not believe that requiring additional IEP content not specified by the IDEA is appropriate, nor is a requirement that progress be measured by whether the child achieves grade level consistent with the law that has developed under the IDEA regarding measurement of progress.

Several respondents submitted comments about specific definitions in the proposed rule at § 57.3. After our review of the comments, a number of the definitions were modified for greater clarity. The revised definitions are as follows:

(1) Alternate Assessment. ''An objective and consistent process that validly measures the performance of students with disabilities unable to participate, even with appropriate accommodations provided as necessary and as determined by their respective CSC, in a system-wide assessment.''

(2) Alternative Educational Setting (AES). ''A temporary setting in or out of the school, other than the setting normally attended by the student (*e.g.,* alternative classroom, home setting, installation library) as determined by school authorities or by the CSC in accordance with § 57.6(b)(12) as the appropriate learning environment for a student because of a violation of school rules and regulations or disruption of regular classroom activities.''

(3) Developmental Delay. ''Developmental Delay in children ages 3 through 7. A child three through seven (or any subset of that age range, including ages 3 through 5) who is experiencing developmental delays, as defined for infants and toddlers at § 57.6(a)(4)(ii)(A) as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: Physical development; cognitive development; communication development; social or emotional development; or adaptive development; and who, by reason thereof, needs special education and related services. A child determined to have a developmental delay before the age of 7 may maintain that eligibility through age 9.''

(4) Manifestation Determination. ''The process in which the CSC reviews all relevant information and the relationship between the child's disability and the child's behavior to determine whether the behavior is a manifestation of the child's disability.''

(5) Related Services. ''Transportation and such developmental, corrective, and other supportive services, as required, to assist a child with a disability to benefit from special education under the child's IEP. The term includes services or consults in the areas of speech-language pathology; audiology services; interpreting services; psychological

services; physical and occupational therapy; recreation including therapeutic recreation; social work services; and school nurse services designed to enable a child with a disability to receive a FAPE as described in the child's IEP; early identification and assessment of disabilities in children; counseling services including rehabilitation counseling; orientation and mobility services; and medical services for diagnostic or evaluative purposes. The term does not include a medical device that is surgically implanted or the replacement of such.''

(6) Related Services Assigned to the Military Departments. ''In the overseas areas, related services provided by the Military Departments include medical and psychological services, audiology, and optometry for diagnostic or evaluative purposes, including consults, to determine whether a particular child has a disability, the type and extent of the disability, and the child's eligibility to receive special services; and occupational therapy and physical therapy. In the overseas and domestic areas, transportation is provided as a related service by the Military Department when transportation is prescribed in an IFSP for an infant or toddler, birth to 3 years of age, with disabilities.''

(7) Serious Bodily Injury. ''A bodily injury, which involves a substantial risk of death; extreme physical pain; protracted and obvious disfigurement; or protracted loss or impairment of the function of a bodily member, organ, or mental faculty.''

(8) Transition Services. ''A coordinated set of activities for a child with a disability that is designed to be within a results-oriented process, that is focused on improving the academic and functional achievement of the child with a disability to facilitate the child's movement from school to post-school activities, including post-secondary education, vocational education, integrated employment (including supported employment), continuing and adult education, adult services, independent living, or community participation, and is based on the individual child's needs, taking into account the child's strengths, preferences, and interests and includes instruction, related services, community experiences, the development of employment and other post-school adult living objectives, and when appropriate, acquisition of daily living skills and functional vocational evaluation.''

DoD disagreed with the recommended revision of the definition of ''Children with Disabilities.'' Infants and toddlers should not be included in the § 57.3 definition because the phrase ''infants and toddlers with disabilities'' is already defined separately. Therefore, the definition properly cross-references 20 U.S.C. 1401(3) which defines a ''child with a disability'' as meaning a child with intellectual disabilities, hearing impairments (including deafness), speech or language impairments, visual impairments (including blindness), serious emotional disturbance (referred to in this chapter as ''emotional disturbance''), orthopedic impairments, autism, traumatic brain injury, other health impairments, or specific learning disabilities; who, by reason thereof, needs special education and related services.

Several comments were received regarding the definitions of the types of disabilities at § 57.6(g). Based on a review of these comments, several provisions were modified.

(1) Title changed: ''Types of Disabilities in Children 3 through 21. A child may be eligible for services under paragraph (b) if by reason of one of the following disabilities the child needs special education and related services.''

(2) Deaf-Blindness. ''A combination of hearing and visual impairments causing such severe communication, developmental, and educational needs that the child cannot be accommodated in programs specifically for children with deafness or children with blindness.''

(3) Developmental Delay. ''A significant discrepancy, as defined and measured in accordance with (a)(4)(ii)(A) and confirmed by clinical observation and judgment, in the actual functioning of a child, birth through age 7, or any subset of that age range including ages 3 through 5, when compared with the functioning of a non-disabled child of the same chronological age in any of the following developmental areas: Physical, cognitive, communication, social or emotional, or adaptive development. A child determined to have a developmental delay before the age of 7 may maintain that eligibility through age 9.'' The criteria for determining a significant discrepancy and high probability for a developmental delay were deleted from the definition.

(4) Specific Learning Disability. ''A disorder in one or more of the basic psychological processes involved in understanding or in using spoken or written language that may manifest itself as an imperfect ability to listen, think, speak, read, write, spell, remember, or do mathematical calculations. That term includes such conditions as, recognizing that they may have been otherwise labeled with terms such as, perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. This term does not include learning problems that are primarily the result of visual, hearing, or motor disabilities; intellectual disability; emotional disturbance; or environmental, cultural, or economic differences.''

(5) Speech or Language Impairments. ''A communication disorder such as stuttering; impaired articulation; limited, impaired or delayed capacity to use expressive and/or receptive language; or a voice impairment that adversely affects a child's educational performance.'' Subcategories, which are defined in the DoDEA Special Education Procedural Guide, were deleted.

DoD also recognizes that a child may be eligible for services under paragraph (b) if they demonstrate ''Multiple Disabilities'' which DoD defines as ''Concomitant impairments (such as intellectual disability-blindness or intellectual disability-orthopedic impairment), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. Multiple disabilities does not include deaf-blindness, which is set forth as its own type of disability at § 57.6(g)(3).''

General Comment: A respondent proposed that text be added in § 57.6(b)(2) when establishing workload standards that take into account the range of direct and indirect activities that impact the service provider's time. This recommendation was accepted, and the text was modified to read, ''Oversee development of provider workload standards and performance levels to determine staffing requirements for EIS and related services. The standards shall take into account the provider's training needs, the requirements of this part, and the additional time required to provide EIS and related services in schools and natural environments, and for the coordination with other DoD components and other service providers, indirect services including analysis of data, development of the IFSP, transition planning, and designing interventions and accommodations.''

As clarification, due to the division of responsibilities for the provision of IDEA services to children with disabilities, the rule is written to cover services for children birth through 21. In DoD, the responsibility for the provision of IDEA services is shared between the Military Departments and DoDEA. The Military Departments are assigned responsibility for providing early

intervention services (§ 57.6(a)) at locations in the United States and overseas. The Military Departments are also responsible for the provision of certain educationally based related services to children attending a DoDEA school overseas (§ 57.6(c)). DoDEA is responsible for special education services and certain related services for children age 3 through 21, inclusive, as described in (§ 57.6(b)).

VI. Regulatory Procedures

Executive Order 12866, ''Regulatory Planning and Review'' and Executive Order 13563, ''Improving Regulation and Regulatory Review''

Executive Orders 13563 and 12866 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distribute impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This rule has been designated a ''significant regulatory action,'' although not economically significant, under section 3(f) of Executive Order 12866. Accordingly, the rule has been reviewed by the Office of Management and Budget (OMB).

Section 202, Public Law 104–4, ''Unfunded Mandates Reform Act''

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) (Pub. L. 104–4) requires agencies assess anticipated costs and benefits before issuing any rule whose mandates require spending in any 1 year of $100 million in 1995 dollars, updated annually for inflation. In 2014, that threshold is approximately $141 million. This document will not mandate any requirements for State, local, or tribal governments, nor will it affect private sector costs.

Public Law 96–354, ''Regulatory Flexibility Act'' (5 U.S.C. 601)

The Department of Defense certifies that this final rule is not subject to the Regulatory Flexibility Act (5 U.S.C. 601) because it would not, if promulgated, have a significant economic impact on a substantial number of small entities. Therefore, the Regulatory Flexibility Act, as amended, does not require us to prepare a regulatory flexibility analysis.

Public Law 96–511, ''Paperwork Reduction Act'' (44 U.S.C. Chapter 35)

This final rule imposes reporting or recordkeeping requirements under the Paperwork Reduction Act of 1995. These reporting requirements have been approved by OMB and assigned OMB Control Number 0704–0411, ''Exceptional Family Member Program.''

Executive Order 13132, ''Federalism''

Executive Order 13132 establishes certain requirements that an agency must meet when it promulgates a proposed rule (and subsequent final rule) that imposes substantial direct requirement costs on State and local governments, preempts State law, or otherwise has Federalism implications. This final rule will not have a substantial effect on State and local governments.

List of Subjects in 32 CFR Part 57

Education of individuals with disabilities, Elementary and secondary education, Government employees, Military personnel.

Accordingly, 32 CFR part 57 is revised to read as follows:

PART 57—PROVISION OF EARLY INTERVENTION AND SPECIAL EDUCATION SERVICES TO ELIGIBLE DOD DEPENDENTS

Sec.

Authority: 10 U.S.C. 2164, 20 U.S.C. 921–932 and chapter 33.

§ 57.1 Purpose.

This part:

(a) Establishes policy and assigns responsibilities to implement, other than the funding and reporting provisions, chapter 33 of 20 U.S.C. (also known and hereinafter referred to in this part as ''Individuals with Disabilities Education Act (IDEA)'') pursuant to 20 U.S.C. 927(c) and 10 U.S.C. 2164(f) for:

(1) Provision of early intervention services (EIS) to infants and toddlers with disabilities and their families, as well as special education and related services to children with disabilities entitled under this part to receive education services from the DoD in accordance with 20 U.S.C. 921–932, 10 U.S.C. 2164, and DoD Directive 1342.20, ''Department of Defense Education Activity (DoDEA)'' (available at *http://www.dtic.mil/whs/directives/corres/pdf/134220p.pdf*), and the IDEA.

(2) Implementation of a comprehensive, multidisciplinary program of EIS for infants and toddlers with disabilities and their DoD civilian-employed and military families.

(3) Provision of a free appropriate public education (FAPE), including special education and related services for children with disabilities who are eligible to enroll in DoDEA schools, as specified in their respective individualized education programs (IEP).

(4) Monitoring of DoD programs providing EIS, or special education and related services for compliance with this part.

(b) Establishes a DoD Coordinating Committee to recommend policies and provide compliance oversight for early intervention and special education.

(c) Authorizes the issuance of other guidance as necessary.

§ 57.2 Applicability.

This part applies to:

(a) Office of the Secretary of Defense (OSD), the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities in the DoD (hereinafter referred to collectively as the ''DoD Components'').

(b) Eligible infants, toddlers, and children receiving or entitled to receive early intervention services (EIS) or special education and related services from the DoD, whose parents have not elected voluntary enrollment in a non-Department of Defense Education Activity (DoDEA) school.

(c) All schools operated under the oversight of the DoDEA, including:

(1) Domestic Dependent Elementary and Secondary Schools (DDESS) operated by the DoD pursuant to 10 U.S.C. 2164.

(2) Department of Defense Dependents Schools (DoDDS) operated by the DoD pursuant to 20 U.S.C. 921–932 (hereinafter referred to as ''overseas'' schools).

(d) Does not create any substantive rights or remedies not otherwise authorized by the IDEA or other relevant law; and may not be relied upon by any person, organization, or other entity to allege a denial of substantive rights or remedies not otherwise authorized by the IDEA or other relevant law.

§ 57.3 Definitions.

Unless otherwise noted, these terms and their definitions are for the purpose of this part.

Age of majority. The age when a person acquires the rights and responsibilities of being an adult. For purposes of this part, a child attains majority at age 18, unless the child has been determined by a court of competent jurisdiction to be incompetent, or, if the child has not been determined to be incompetent, he or she is incapable of providing informed consent with respect to his or her educational program.

Alternate assessment. An objective and consistent process that validly measures the performance of students with disabilities unable to participate, even with appropriate accommodations provided as necessary and as determined by their respective CSC, in a system-wide assessment.

Alternative educational setting (AES). A temporary setting in or out of the school, other than the setting normally attended by the student (*e.g.,* alternative classroom, home setting, installation library) as determined by school authorities or the CSC, in accordance with § 57.6(b)(12) as the appropriate learning environment for a student because of a violation of school rules and regulations or disruption of regular classroom activities.

Assistive technology device. Any item, piece of equipment, or product system, whether acquired commercially or off the shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of children with disabilities. This term does not include a medical device that is surgically implanted or the replacement of that device.

Assistive technology service. Any service that directly assists an individual with a disability in the selection, acquisition, or use of an assistive technology device. The term includes: Evaluating the needs of an individual with a disability, including a functional evaluation in the individual's customary environment; purchasing, leasing, or otherwise providing for the acquisition of assistive technology devices by individuals with disabilities; selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing assistive technology devices; coordinating and using other therapies, interventions, or services with assistive technology devices, such as those associated with existing educational and rehabilitative plans and programs; training or technical assistance for an individual with disabilities or the family of an individual with disabilities; and training or technical assistance for professionals (including individuals providing educational rehabilitative services), employers, or other individuals who provide services to, employ, or are otherwise substantially involved in the major life functions of an individual with a disability.

Case study committee (CSC). A school-level multidisciplinary team, including the child's parents, responsible for making educational decisions concerning a child with a disability.

Child-find. An outreach program used by DoDEA, the Military Departments, and the other DoD Components to locate, identify, and evaluate children from birth to age 21, inclusive, who may require EIS or special education and related services. All children who are eligible to attend a DoD school under 20 U.S.C. 921–932 or 10 U.S.C. 2164 fall within the scope of the DoD child-find responsibilities. Child-find activities include the dissemination of information to Service members, DoD employees, and parents of students eligible to enroll in DoDEA schools; the identification and screening of children; and the use of referral procedures.

Children with disabilities. Children, ages 3 through 21, inclusive, who are entitled to enroll, or are enrolled, in a DoD school in accordance with 20 U.S.C. 921–932 and 10 U.S.C. 2164, have not graduated from high school or completed the General Education Degree, have one or more disabilities in accordance with section 1401(3) of the IDEA, and need and qualify for special education and related services.

Complainant. Person making an administrative complaint.

Comprehensive system of personnel development (CSPD). A system of personnel development that is developed in coordination with the Military Departments and the Director, DoDEA. CSPD is the training of professionals, paraprofessionals, and primary referral source personnel with respect to the basic components of early intervention, special education, and related services. CSPD may also include implementing innovative strategies and activities for the recruitment and retention of personnel providing special education and related services, ensuring that personnel requirements are established and maintaining qualifications to ensure that personnel necessary to carry out the purposes of this part are appropriately and adequately prepared to provide special education and related services. Training of personnel may include working within the military and with military families, the emotional and social development of children, and transition services from early intervention to preschool and transitions within educational settings and to post-secondary environments.

Consent. The permission obtained from the parent ensuring they are fully informed of all information about the activity for which consent is sought, in his or her native language or in another mode of communication if necessary, and that the parent understands and agrees in writing to the implementation of the activity for which permission is sought.

Continuum of placement options. Instruction in general education classes, special classes, special schools, home instruction, and instruction in hospitals and institutions; includes provision for supplementary services (such as resource room or itinerant instruction) to be provided in conjunction with regular class placement.

Controlled substance. As defined in Sections 801–971 of title 21, United States Code (also known as the ''Controlled Substances Act, as amended'').

Day. A calendar day, unless otherwise indicated as a business day or a school day.

(1) *Business day.* Monday through Friday except for Federal and State holidays.

(2) *School day.* Any day, including a partial day, that children are in attendance at school for instructional purposes. School day has the same meaning for all children in school, including children with and without disabilities.

Department of Defense Education Activity (DoDEA). The Department of Defense Education Activity is a DoD Field Activity under the direction, operation, and control of the Under Secretary of Defense for Personnel & Readiness (USD(P&R)) and the Assistant Secretary of Defense for Readiness & Force Management (ASD(R&FM)). The mission of DoDEA is to provide an exemplary education by effectively and efficiently planning, directing, and overseeing the management, operation, and administration of the DoD Domestic Dependent Elementary and Secondary Schools (DDESS) and the DoD Dependents Schools (DoDDS), which provide instruction from kindergarten through grade 12 to eligible dependents.

Department of Defense Dependents Schools (DoDDS). The overseas schools (kindergarten through grade 12) established in accordance with 20 U.S.C. 921–932.

Department of Defense Education Activity School. A DDESS or DoDDS school operated under the oversight of DoDEA.

Developmental Delay in children ages 3 through 7. A child three through seven

(or any subset of that age range, including ages 3 through 5) who is experiencing developmental delays, as defined for infants and toddlers at § 57.6(a)(4)(ii)(A) as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: Physical development, cognitive development, communication development, social or emotional development, or adaptive development, and who, by reason thereof, needs special education and related services. A child determined to have a developmental delay before the age of 7 may maintain that eligibility through age 9.

Domestic Dependent Elementary and Secondary Schools (DDESS). The schools (pre-kindergarten through grade 12) established in accordance with 10 U.S.C. 2164.

Early intervention service provider. An individual that provides early intervention services in accordance with this part.

Educational and Developmental Intervention Services (EDIS). Programs operated by the Military Departments to provide EIS to eligible infants and toddlers with disabilities, and related services to eligible children with disabilities in accordance with this part.

EIS. Developmental services for infants and toddlers with disabilities, as defined in this part, that are provided under the supervision of a Military Department, including evaluation, individualized family service plan (IFSP) development and revision, and service coordination, provided at no cost to the child's parents (except for incidental fees also charged to children without disabilities).

Extended school year (ESY) services. Special education and related services that are provided to a child with a disability beyond the normal DoDEA school year, in accordance with the child's IEP, are at no cost to the parents, and meet the standards of the DoDEA school system.

Evaluation. The method used by a multidisciplinary team to conduct and review the assessments of the child and other relevant input to determine whether a child has a disability and a child's initial and continuing need to receive EIS or special education and related services.

Extracurricular and non-academic activities. Services and activities including counseling services; athletics; transportation; health services; recreational activities; special interest groups or clubs sponsored by the DoDEA school system; and referrals to agencies that provide assistance to individuals with disabilities and employment of students, including employment by a public agency and assistance in making outside employment available.

FAPE. Special education and related services that are provided under the general supervision and direction of DoDEA at no cost to parents of a child with a disability, in conformity with an IEP, in accordance with the requirements of the IDEA and DoD guidance.

Functional behavioral assessment. A process for identifying the events that predict and maintain patterns of problem behavior.

General education curriculum. The curriculum adopted by the DoDEA school systems for all children from preschool through secondary school. To the extent applicable to an individual child with a disability, the general education curriculum can be used in any educational environment along a continuum of alternative placements.

IEP. A written document that is developed, reviewed, and revised at a meeting of the CSC, identifying the required components of the individualized education program for a child with a disability.

Individualized Family Service Plan (IFSP). A written document identifying the specially designed services for an infant or toddler with a disability and the family of such infant or toddler.

Independent educational evaluation (IEE). An evaluation conducted by a qualified examiner who is not an EDIS examiner or an examiner funded by the DoDEA school who conducted the evaluation with which the parent is in disagreement.

Infants and toddlers with disabilities. Children from birth up to 3 years of age, inclusive, who need EIS because:

(1) They are experiencing developmental delays as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: Cognitive development, physical development including vision and hearing, communication development, social or emotional development, adaptive development; or

(2) They have a diagnosed physical or mental condition that has a high probability of resulting in developmental delay.

Inter-component. Cooperation among DoD organizations and programs, ensuring coordination and integration of services to infants, toddlers, children with disabilities, and their families.

Manifestation determination. The process in which the CSC reviews all relevant information and the relationship between the child's disability and the child's behavior to determine whether the behavior is a manifestation of the child's disability.

Mediation. A confidential, voluntary, informal dispute resolution process that is provided at no charge to the parents, whether or not a due process petition has been filed, in which the disagreeing parties engage in a discussion of issues related to the provision of the child's EIS or special education and related services in accordance with the requirements of IDEA and this part, in the presence of, or through, a qualified and impartial mediator who is trained in effective mediation techniques.

Medical services. Those evaluative, diagnostic, and therapeutic, services provided by a licensed and credentialed medical provider to assist providers of EIS, regular and special education teachers, and providers of related services to develop and implement IFSPs and IEPs.

Multidisciplinary. The involvement of two or more disciplines or professions in the integration and coordination of services, including evaluation and assessment activities and development of an IFSP or an IEP.

Native language. When used with reference to an individual of limited English proficiency, the home language normally used by such individuals, or in the case of a child, the language normally used by the parents of the child.

Natural environment. A setting, including home and community, in which children without disabilities participate.

Non-DoD school or facility. A public or private school or other educational program not operated by DoD.

Parent. The natural, adoptive, or foster parent of a child, a guardian, an individual acting in the place of a natural or adoptive parent with whom the child lives, or an individual who is legally responsible for the child's welfare if that person contributes at least one-half of the child's support.

Personally identifiable information. Information that would make it possible to identify the infant, toddler, or child with reasonable certainty. Information includes: The name of the child, the child's parent or other family member; the address of the child; a personal identifier, such as the child's social security number or student number; or a list of personal characteristics or other information that would make it possible to identify the child with reasonable certainty.

Primary referral source. Parents and the DoD Components, including child development centers, pediatric clinics, and newborn nurseries, that suspect an infant or toddler has a disability and

bring the child to the attention of the EDIS.

Psychological services. Psychological services include: Administering psychological and educational tests and other assessment procedures; interpreting assessment results; obtaining, integrating and interpreting information about child behavior and conditions relating to learning; consulting with other staff members in planning school programs to meet the special educational needs of children as indicated by psychological tests, interviews, direct observations, and behavioral evaluations; planning and managing a program of psychological services, including psychological counseling for children and parents; and assisting in developing positive behavioral intervention strategies.

Public awareness program. Activities or print materials focusing on early identification of infants and toddlers with disabilities. Materials may include information prepared and disseminated by a military medical department to all primary referral sources and information for parents on the availability of EIS. Procedures to determine the availability of information on EIS to parents are also included in that program.

Qualified. A person who meets the DoD-approved or recognized certification, licensing, or registration requirements or other comparable requirements in the area in which the person provides evaluation or assessment, EIS, special education or related services to an infant, toddler, or child with a disability.

Rehabilitation counseling. Services provided by qualified personnel in individual or group sessions that focus specifically on career development, employment preparation, achieving independence, and integration in the workplace and community of the student with a disability. The term also includes vocational rehabilitation services provided to a student with disabilities by vocational rehabilitation programs funded in accordance with the Rehabilitation Act of 1973, 29 U.S.C. chapter 16.

Related services. Transportation and such developmental, corrective, and other supportive services, as required, to assist a child with a disability to benefit from special education under the child's IEP. The term includes services or consults in the areas of speech-language pathology; audiology services; interpreting services; psychological services; physical and occupational therapy; recreation including therapeutic recreation; social work services; and school nurse services designed to enable a child with a disability to receive a FAPE as described in the child's IEP; early identification and assessment of disabilities in children; counseling services including rehabilitation counseling; orientation and mobility services; and medical services for diagnostic or evaluative purposes. The term does not include a medical device that is surgically implanted or the replacement of such.

Related services assigned to the Military Departments. Medical and psychological services, audiology, and optometry for diagnostic or evaluative purposes, including consults, to determine whether a particular child has a disability, the type and extent of the disability, and the child's eligibility to receive special services. In the overseas and domestic areas, transportation is provided as a related service by the Military Department when transportation is prescribed in an IFSP for an infant or toddler, birth to 3 years of age, with disabilities.

Resolution meeting. The meeting between parents and relevant school personnel, which must be convened within a specified number of days after receiving notice of a due process complaint and prior to the initiation of a due process hearing, in accordance with the IDEA and this part. The purpose of the meeting is for the parent to discuss the due process complaint and the facts giving rise to the complaint so that the school has the opportunity to resolve the complaint.

Resolution period. That period of time following a resolution meeting, the length of which is defined in this part, during which the school is afforded an opportunity to resolve the parent's concerns before the dispute can proceed to a due process hearing.

Separate facility. A school or a portion of a school, regardless of whether it is operated by DoD, attended exclusively by children with disabilities.

Serious bodily injury. A bodily injury, which involves a substantial risk of death; extreme physical pain; protracted and obvious disfigurement; or protracted loss or impairment of the function of a bodily member, organ, or mental faculty.

Service coordination. Activities of a service coordinator to assist and enable an infant or toddler and the family to receive the rights, procedural safeguards, and services that are authorized to be provided.

Special education. Specially designed instruction, which is provided at no cost to the parents, to meet the unique needs of a child with a disability, including instruction conducted in the classroom, in the home, in hospitals and institutions, and in other settings; and instruction in physical education.

Supplementary aids and services. Aids, services, and other supports that are provided in regular education classes or other educational-related settings, and in extracurricular and non-academic settings to enable children with disabilities to be educated with non-disabled children to the maximum extent appropriate.

Transition services. A coordinated set of activities for a child with a disability that is designed to be within a results-oriented process, that is focused on improving the academic and functional achievement of the child with a disability to facilitate the child's movement from school to post-school activities, including post-secondary education, vocational education, integrated employment (including supported employment), continuing and adult education, adult services, independent living, or community participation, and is based on the individual child's needs, taking into account the child's strengths, preferences, and interests and includes instruction, related services, community experiences, the development of employment and other post-school adult living objectives, and when appropriate, acquisition of daily living skills and functional vocational evaluation.

Transportation. A service that includes transportation and related costs, including the cost of mileage or travel by taxi, common carrier, tolls, and parking expenses, that are necessary to: enable an eligible child with a disability and the family to receive EIS, when prescribed in a child's IFSP; enable an eligible child with a disability to receive special education and related services, when prescribed as a related service by the child's IEP; and enable a child to obtain an evaluation to determine eligibility for special education and related services, if necessary. It also includes specialized equipment, including special or adapted buses, lifts, and ramps needed to transport children with disabilities.

Weapon. Defined in Department of Defense Education Activity Regulation 2051.1, ''Disciplinary Rules and Procedures'' (available at *http://www.dodea.edu/foia/iod/pdf/2051_1a.pdf*).

§ 57.4 Policy.

It is DoD policy that:

(a) Infants and toddlers with disabilities and their families who (but for the children's age) would be entitled to enroll in a DoDEA school in

accordance with 20 U.S.C. 921–932 or 10 U.S.C. 2164 shall be provided EIS.

(b) The DoD shall engage in child-find activities for all children age birth to 21, inclusive, who are entitled by 20 U.S.C. 921–932 or 10 U.S.C. 2164 to enroll or are enrolled in a DoDEA school.

(c) Children with disabilities who meet the enrollment eligibility criteria of 20 U.S.C. 921–932 or 10 U.S.C. 2164 shall be provided a FAPE in the least restrictive environment, including if appropriate to the needs of the individual child, placement in a residential program for children with disabilities in accordance with the child's IEP and at no cost to the parents.

(d) The Military Departments and DoDEA shall cooperate in the delivery of related services prescribed by section 1401(26) of the IDEA and this part as may be required to assist eligible children with disabilities to benefit from special education.

(e) Children with disabilities who are eligible to enroll in a DoDEA school in accordance with 20 U.S.C. 921–932 or 10 U.S.C. 2164 shall not be entitled to provision of a FAPE by DoDEA, or to the procedural safeguards prescribed by this part in accordance with the IDEA, if:

(1) The sponsor is assigned to an overseas area where a DoDEA school is available within the commuting area of the sponsor's overseas assignment, but the sponsor does not elect to enroll the child in a DoDEA school for reasons other than DoDEA's alleged failure to provide a FAPE; or

(2) The sponsor is assigned in the United States or in a U.S. territory, commonwealth, or possession and the sponsor's child meets the eligibility requirements for enrollment in a DoDEA school, but the sponsor does not elect to enroll the child in a DoDEA school for reasons other than DoDEA's alleged failure to provide a FAPE.

§ 57.5 Responsibilities.

(a) The ASD(R&FM) under the authority, direction, and control of the USD(P&R) shall:

(1) Establish, in accordance with DoD Instruction 5105.18, ''DoD Intergovernmental and Intragovernmental Committee Management Program'' (available at *http://www.dtic.mil/whs/directives/corres/pdf/510518p.pdf*), a DoD Coordinating Committee to recommend policies regarding the provision of early intervention and special education services.

(2) Ensure the development, implementation and administration of a system of services for infants and toddlers with disabilities and their families and children with disabilities; and provide compliance oversight for early intervention and special education in accordance with DoD Directive 5124.02, ''Under Secretary of Defense for Personnel and Readiness (USD(P&R))'' (available at *http://www.dtic.mil/whs/directives/corres/pdf/512402p.pdf*); 20 U.S.C. 921–932; the applicable statutory provision of the IDEA; 10 U.S.C. 2164; DoD Directive 1342.20 and implementing guidance authorized by this part.

(3) Oversee DoD Component collaboration on the provision of services and transition support to infants, toddlers, and school-aged children.

(4) Develop a DoD-wide comprehensive child-find system to identify eligible infants, toddlers, and children ages birth through 21 years, inclusive, who may require early intervention or special education services, in accordance with the IDEA.

(5) Develop and provide guidance as necessary for the delivery of services for children with disabilities and for the protection of procedural rights consistent with the IDEA and implementing guidance authorized by this part.

(6) Coordinate with the Secretaries of the Military Departments to ensure that their responsibilities, as detailed in paragraph (f) of this section, are completed.

(7) Direct the development and implementation of a comprehensive system of personnel development (CSPD) for personnel serving infants and toddlers with disabilities and children with disabilities, and their families.

(8) Develop requirements and procedures for compiling and reporting data on the number of eligible infants and toddlers with disabilities and their families in need of EIS and children in need of special education and related services.

(9) Require DoDEA schools provide educational information for assignment coordination and enrollment in the Services' Exceptional Family Member Program or Special Needs Program consistent with DoD Instruction 1315.19, ''Authorizing Special Needs Family Members Travel Overseas at Government Expense'' (available at *http://www.dtic.mil/whs/directives/corres/pdf/131519p.pdf*).

(10) Identify representatives to serve on the Department of Defense Coordinating Committee on Early Intervention, Special Education, and Related Services (DoD–CC).

(11) Ensure delivery of appropriate early intervention and educational services to eligible infants, toddlers, and children, and their families as appropriate pursuant to the IDEA and this part through onsite monitoring of special needs programs and submission of an annual compliance report.

(b) The Assistant Secretary of Defense for Health Affairs (ASD(HA)), under the authority, direction, and control of the USD(P&R), shall:

(1) Advise the USD(P&R) and consult with the General Counsel of the Department of Defense (GC, DoD) regarding the provision of EIS and related services.

(2) Oversee development of provider workload standards and performance levels to determine staffing requirements for EIS and related services. The standards shall take into account the provider training needs, the requirements of this part, and the additional time required to provide EIS and related services in schools and the natural environments, and for the coordination with other DoD Components and other service providers, indirect services including analysis of data, development of the IFSP, transition planning, and designing interventions and accommodations.

(3) Establish and maintain an automated data system to support the operation and oversight of the Military Departments' delivery of EIS and related services.

(4) Assign geographical areas of responsibility for providing EIS and related services under the purview of healthcare providers to the Military Departments. Periodically review the alignment of geographic areas to ensure that resource issues (*e.g.,* base closures) are considered in the cost-effective delivery of services.

(5) Establish a system for measuring EIS program outcomes for children and their families.

(6) Resolve disputes among the DoD Components providing EIS.

(c) The Director, Defense Health Agency (DHA), under the authority, direction, and control of the ASD(HA), shall identify representatives to serve on the DoD–CC.

(d) The Director, DoD Education Activity (DoDEA), under the authority, direction, and control of the USD(P&R), and through the ASD(R&FM), in accordance with DoD Directive 5124.02, shall ensure that:

(1) Children who meet the enrollment eligibility criteria of 20 U.S.C. 921–932 or 10 U.S.C. 2164 are identified and referred for evaluation if they are suspected of having disabilities, and are afforded appropriate procedural safeguards in accordance with the IDEA and implementing guidance authorized by this part.

(2) Children who meet the enrollment eligibility criteria of 20 U.S.C. 921–932 or 10 U.S.C. 2164 shall be evaluated in accordance with the IDEA and implementing guidance authorized by this part, as needed. If found eligible for special education and related services, they shall be provided a FAPE in accordance with an IEP, with services delivered in the least restrictive environment and procedural safeguards in accordance with the requirements of the IDEA and implementing guidance authorized by this part.

(3) Records are maintained on the special education and related services provided to children in accordance with this part, pursuant to 32 CFR part 310.

(4) Related services as prescribed in an IEP for a child with disabilities enrolled in a DoDEA school in the United States, its territories, commonwealths, or possessions are provided by DoDEA.

(5) Transportation is provided by DoDEA in overseas and domestic areas as a related service to children with disabilities when transportation is prescribed in a child's IEP. The related service of transportation includes necessary accommodations to access and leave the bus and to ride safely on the bus and transportation between the child's home, the DoDEA school, or another location, as specified in the child's IEP.

(6) Appropriate personnel participate in the development and implementation of a CSPD.

(7) Appropriate written guidance is issued to implement the requirements pertaining to special education and related services under 20 U.S.C. 921–932, 10 U.S.C. 2164, and the IDEA.

(8) Activities to identify and train personnel to monitor the provision of services to eligible children with disabilities are funded.

(9) DoDEA schools that operate pursuant to 20 U.S.C. 921–932 and 10 U.S.C. 2164 conduct child-find activities for all eligible children;

(10) A free appropriate public education (FAPE) and procedural safeguards in accordance with IDEA and this part available to children with disabilities who are entitled to enroll in DoDEA schools under the enrollment eligibility criteria of 20 U.S.C. 921–932 or 10 U.S.C. 2164. However, a FAPE, or the procedural safeguards prescribed by the IDEA and this part, shall NOT be available to such children, if:

(i) The sponsor is assigned to an overseas area where a DoDEA school is available within the commuting area of the sponsor's assignment, but the sponsor does not elect to enroll his or her child in a DoDEA school for reasons other than DoDEA's alleged failure to provide a FAPE; or

(ii) The sponsor is assigned in the United States or in a U.S. territory, commonwealth, or possession and the sponsor's child meets the eligibility requirements for enrollment in a DoDEA school, but the sponsor does not elect to enroll the child in a DoDEA school for reasons other than DoDEA's alleged failure to provide a FAPE.

(11) The educational needs of children with and without disabilities are met comparably, in accordance with § 57.6(b) of this part.

(12) Educational facilities and services (including the start of the school day and the length of the school year) operated by DoDEA for children with and without disabilities are comparable.

(13) All programs providing special education and related services are monitored for compliance with this part and with the substantive rights, protections, and procedural safeguards of the IDEA and this part at least once every 3 years.

(14) A report is submitted to the USD(P&R) not later than September 30 of each year certifying whether all schools are in compliance with the IDEA and this part, and are affording children with disabilities the substantive rights, protections, and procedural safeguards of the IDEA.

(15) Transition assistance is provided in accordance with IDEA and this part to promote movement from early intervention or preschool into the school setting.

(16) Transition services are provided in accordance with IDEA and this part to facilitate the child's movement into different educational settings and post-secondary environments.

(e) The GC, DoD shall identify representatives to serve on the DoD–CC.

(f) The Secretaries of the Military Departments shall:

(1) Establish educational and developmental intervention services (EDIS) to ensure infants and toddlers with disabilities are identified and provided EIS where appropriate, and are afforded appropriate procedural safeguards in accordance with the requirements of the IDEA and implementing guidance authorized by this part.

(2) Staff EDIS with appropriate professional staff, based on the services required to serve children with disabilities.

(3) Provide related services required to be provided by a Military Department in accordance with the mandates of this part for children with disabilities. In the overseas areas served by DoDEA schools, the related services required to be provided by a Military Department under an IEP necessary for the student to benefit from special education include medical services for diagnostic or evaluative purposes; social work; community health nursing; dietary, audiological, optometric, and psychological testing and therapy; occupational therapy; and physical therapy. Transportation is provided as a related service by the Military Department when it is prescribed in a child's IFSP for an infant or toddler birth up to 3 years of age, inclusive, with disabilities. Related services shall be administered in accordance with guidance issued pursuant to this part, including guidance from the ASD(HA) on staffing and personnel standards.

(4) Issue implementing guidance and forms necessary for the operation of EDIS in accordance with this part.

(5) Provide EIS to infants and toddlers with disabilities and their families, and related services to children with disabilities as required by this part at the same priority that medical care is provided to active duty military members.

(6) Provide counsel from the Military Department concerned or request counsel from the Defense Office of Hearings and Appeals (DOHA) to represent the Military Department in impartial due process hearings and administrative appeals conducted in accordance with this part for infants and toddlers birth up to 3 years of age, inclusive, with disabilities who are eligible for EIS.

(7) Execute Departmental responsibilities under the Exceptional Family Member program (EFMP) prescribed by DoD Instruction 1315.19.

(8) Train command personnel to fully understand their legal obligations to ensure compliance with and provide the services required by this part.

(9) Fund activities to identify and train personnel to monitor the provision of services to eligible children with disabilities.

(10) Require the development of policies and procedures for providing, documenting, and evaluating EDIS, including EIS and related services provided to children receiving special education in a DoDEA school.

(11) Maintain EDIS to provide necessary EIS to eligible infants and toddlers with disabilities and related services to eligible children with disabilities in accordance with this part and the substantive rights, protections, and procedural safeguards of the IDEA, § 57.6(a) and § 57.6(c) of this part.

(12) Implement a comprehensive, coordinated, inter-component,

community-based system of EIS for eligible infants and toddlers with disabilities and their families using the procedures established in § 57.6(a) of this part and guidelines from the ASD(HA) on staffing and personnel standards.

(13) Provide transportation for EIS pursuant to the IDEA and this part.

(14) Provide transportation for children with disabilities pursuant to the IDEA and this part. The Military Departments are to provide transportation for a child to receive medical or psychological evaluations at a medical facility in the event that the local servicing military treatment facility (MTF) is unable to provide such services and must transport the child to another facility.

(15) Require that EDIS programs maintain the components of an EIS as required by the IDEA and this part, to include:

(i) A comprehensive child-find system, including a system for making referrals for services that includes timelines and provides for participation by primary referral sources, and that establishes rigorous standards for appropriately identifying infants and toddlers with disabilities for services.

(ii) A public awareness program focusing on early identification of infants and toddlers with disabilities to include:

(A) Preparation of information materials for parents regarding the availability of EIS, especially to inform parents with premature infants or infants with other physical risk factors associated with learning or developmental complications.

(B) Dissemination of those materials to all primary referral sources, especially hospitals and physicians, for distribution to parents.

(C) A definition of developmental delay, consistent with § 57.6(g) of this part, to be used in the identification of infants and toddlers with disabilities who are in need of services.

(D) Availability of appropriate EIS.

(iii) A timely, comprehensive, multidisciplinary evaluation of the functioning of each infant or toddler and identification of the needs of the child's family to assist appropriately in the development of the infant or toddler.

(iv) Procedures for development of an Individualized Family Service Plan (IFSP) and coordination of EIS for families of eligible infants and toddlers with disabilities.

(v) A system of EIS designed to support infants and toddlers and their families in the acquisition of skills needed to become functionally independent and to reduce the need for additional support services as toddlers enter school.

(vi) A central directory of information on EIS resources and experts available to military families.

(16) Implement a comprehensive system of personnel development consistent with the requirements of the IDEA.

(17) Require that EDIS participate in the existing MTF quality assurance program, which monitors and evaluates the medical services for children receiving such services as described by this part. Generally accepted standards of practice for the relevant medical services shall be followed, to the extent consistent with the requirements of the IDEA including provision of EIS in a natural environment, to ensure accessibility, acceptability, and adequacy of the medical portion of the program provided by EDIS.

(18) Require transition services to promote movement from early intervention, preschool, and other educational programs into different educational settings and post-secondary environments.

(19) Direct that each program providing EIS is monitored for compliance with this part, and the substantive rights, protections, and procedural safeguards of the IDEA, at least once every 3 years.

(20) Submit a report to the USD(P&R) not later than September 30 of each year stating whether all EDIS programs are in compliance with this part and are affording infants and toddlers the substantive rights, protections, and procedural safeguards of the IDEA, as stated in § 57.6(f) of this part.

(21) Compile and report EDIS workload and compliance data using the system established by the ASD(HA) as stated in § 57.6(f).

(g) The Director, DOHA, under the authority, direction, and control of the GC, DoD/Director, Defense Legal Services Agency, shall:

(1) Ensure impartial due process hearings are provided in accordance with the IDEA and implementing guidance authorized by this part with respect to complaints related to special education and related services arising under the IDEA.

(2) Ensure DOHA Department Counsel represents DoDEA in all due process proceedings arising under the IDEA for children age 3 through 21 who are eligible for special education and related services.

(3) Ensure DOHA Department Counsel, upon request by a Military Department, represents the Military Department in due process proceedings arising under the IDEA for infants and toddlers birth up to 3 years of age with disabilities who are eligible for EIS.

(4) Ensure the DOHA Center for Alternative Dispute Resolution (CADR) maintains a roster of mediators qualified in special education disputes and, when requested, provides a mediator for complaints related to special education and related services arising under the IDEA.

§ 57.6 Procedures.

(a) *Procedures for the Provision of EIS for Infants and Toddlers with Disabilities*—(1) *General.*

(i) There is an urgent and substantial need to:

(A) Enhance the development of infants and toddlers with disabilities to minimize their potential for developmental delay and to recognize the significant brain development that occurs during a child's first 3 years of life.

(B) Reduce educational costs by minimizing the need for special education and related services after infants and toddlers with disabilities reach school age.

(C) Maximize the potential for individuals with disabilities to live independently.

(D) Enhance the capacity of families to meet the special needs of their infants and toddlers with disabilities.

(ii) All procedures and services within EIS must be in accordance with the IDEA and the provisions of this part.

(2) *Identification and screening.* (i) Each Military Department shall develop and implement in its assigned geographic area a comprehensive child-find and public awareness program, pursuant to the IDEA and this part, that focuses on the early identification of infants and toddlers who are eligible to receive EIS pursuant to this part.

(ii) The military treatment facility (MTF) and Family Advocacy Program must be informed that EDIS will accept direct referrals for infants and toddlers from birth up to 3 years of age who are:

(A) Involved in a substantiated case of child abuse or neglect; or

(B) Identified as affected by illegal substance abuse or withdrawal symptoms resulting from prenatal drug exposure.

(iii) All other DoD Components will refer infants and toddlers with suspected disabilities to EDIS in collaboration with the parents.

(iv) Upon receipt of a referral, EDIS shall appoint a service coordinator.

(v) All infants and toddlers referred to the EDIS for EIS shall be screened to determine the appropriateness of the referral and to guide the assessment process.

(A) Screening does not constitute a full evaluation. At a minimum, screening shall include a review of the medical and developmental history of the referred infant or toddler through a parent interview and a review of medical records.

(B) If screening is conducted prior to the referral, or if there is a substantial or obvious biological risk, a screening following the referral may not be necessary.

(C) If EDIS determines that an evaluation is not necessary based on screening results, EDIS will provide written notice to the parents in accordance with paragraph (a)(9) of this section.

(3) *Assessment and evaluation*—(i) *Assessments and evaluations.* The assessment and evaluation of each infant and toddler must:

(A) Be conducted by a multidisciplinary team.

(B) Include:

(*1*) A review of records related to the infant's or toddler's current health status and medical history.

(*2*) An assessment of the infant's or toddler's needs for EIS based on personal observation of the child by qualified personnel.

(*3*) An evaluation of the infant's or toddler's level of functioning in each of the following developmental areas, including a multidisciplinary assessment of the unique strengths and needs of the child and the identification of services appropriate to meet those needs.

(*i*) Cognitive development.

(*ii*) Physical development, including functional vision and hearing.

(*iii*) Communication development.

(*iv*) Social or emotional development.

(*v*) Adaptive development.

(*4*) Informed clinical opinion of qualified personnel if the infant or toddler does not qualify based on standardized testing and there is probable need for services.

(ii) *Family assessments.* (A) Family assessments must include consultation with the family members.

(B) If EDIS conducts an assessment of the family, the assessment must:

(*1*) Be voluntary on the part of the family.

(*2*) Be conducted by personnel trained to utilize appropriate methods and procedures.

(*3*) Be based on information provided by the family through a personal interview.

(*4*) Incorporate the family's description of its resources, priorities, and concerns related to enhancing the infant's or toddler's development and the identification of the supports and services necessary to enhance the family's capacity to meet the developmental needs of the infant or toddler.

(iii) *Standards for Assessment Selection and Procedures.* EDIS shall ensure, at a minimum, that:

(A) Evaluators administer tests and other evaluations in the native language of the infant or toddler, or the family's native language, or other mode of communication, unless it is clearly not feasible to do so.

(B) Assessment, evaluation procedures, and materials are selected and administered so as not to be racially or culturally discriminatory.

(C) No single procedure is used as the sole criterion for determining an infant's or toddler's eligibility under this part.

(D) Qualified personnel conduct evaluations and assessments.

(iv) *Delivery of Intervention Services.* With parental consent, the delivery of intervention services may begin before the completion of the assessment and evaluation when it has been determined by a multidisciplinary team that the infant or toddler or the infant's or toddler's family needs the service immediately. Although EDIS has not completed all assessments, EDIS must develop an IFSP before the start of services and complete the remaining assessments in a timely manner.

(4) *Eligibility.* (i) The EDIS team shall meet with the parents and determine eligibility. The EIS team shall document the basis for eligibility in an eligibility report and provide a copy to the parents.

(ii) Infants and toddlers from birth up to 3 years of age with disabilities are eligible for EIS if they meet one of the following criteria:

(A) The infant or toddler is experiencing a developmental delay in one or more of the following areas: Physical development; cognitive development; communication development; social or emotional development; or adaptive development, as verified by a developmental delay of two standard deviations below the mean as measured by diagnostic instruments and procedures in at least one area; a 25 percent delay in at least one developmental area on assessment instruments that yield scores in months; a developmental delay of 1.5 standard deviations below the mean as measured by diagnostic instruments and procedures in two or more areas; or a 20 percent delay in two or more developmental areas on assessment instruments that yield scores in months.

(B) The infant or toddler has a diagnosed physical or mental condition that has a high probability of resulting in developmental delay. Includes conditions such as, chromosomal abnormalities; genetic or congenital disorders; severe sensory impairments; inborn errors of metabolism; disorders reflecting disturbance of the development of the nervous system; congenital infections; and disorders secondary to exposure to toxic substances, including fetal alcohol syndrome.

(5) *Timelines.* (i) EIS shall complete the initial evaluation and assessment of each infant and toddler (including the family assessment) in a timely manner ensuring that the timeline in paragraph (a)(6)(ii) of this section is met.

(ii) The Military Department responsible for providing EIS shall develop procedures requiring that, if circumstances make it impossible to complete the evaluation and assessment within a timely manner (*e.g.,* if an infant or toddler is ill), EDIS shall:

(A) Document those circumstances.

(B) Develop and implement an appropriate interim IFSP in accordance with this part.

(6) *IFSP.* (i) The EDIS shall develop and implement an IFSP for each infant and toddler with a disability, from birth up to 3 years of age, who meets the eligibility criteria for EIS.

(ii) EDIS shall convene a meeting to develop the IFSP of an infant or toddler with a disability. The meeting shall be scheduled as soon as possible following its determination that the infant or toddler is eligible for EIS, but not later than 45 days from the date of the referral for services.

(iii) The IFSP team meeting to develop and review the IFSP must include:

(A) The parent or parents of the infant or toddler.

(B) Other family members, as requested by the parent, if feasible.

(C) An advocate or person outside of the family if the parent requests that person's participation.

(D) The service coordinator who has worked with the family since the initial referral of the infant or toddler or who is responsible for the implementation of the IFSP.

(E) The persons directly involved in conducting the evaluations and assessments.

(F) As appropriate, persons who shall provide services to the infant or toddler or the family.

(iv) If a participant listed in paragraph (a)(6)(iii) of this section is unable to attend a meeting, arrangements must be made for the person's involvement through other means, which may include:

(A) A telephone conference call or other electronic means of communication.

(B) Providing knowledgeable, authorized representation.

(C) Providing pertinent records for use at the meeting.

(v) The IFSP shall contain:

(A) A statement of the infant's or toddler's current developmental levels including physical, cognitive, communication, social or emotional, and adaptive behaviors based on the information from the evaluation and assessments.

(B) A statement of the family's resources, priorities, and concerns about enhancing the infant's or toddler's development.

(C) A statement of the measurable results or measurable outcomes expected to be achieved for the infant or toddler and the family. The statement shall contain pre-literacy and language skills, as developmentally appropriate for the infant or toddler, and the criteria, procedures, and timelines used to determine the degree to which progress toward achieving the outcomes is being made and whether modification or revision of the results and services are necessary.

(D) A statement of the specific EIS based on peer-reviewed research, to the extent practicable, necessary to meet the unique needs of the infant or toddler and the family, including the frequency, intensity, and method of delivering services.

(E) A statement of the natural environments in which EIS will be provided including a justification of the extent, if any, to which the services shall not be provided in a natural environment because the intervention cannot be achieved satisfactorily for the infant or toddler. The IFSP must include a justification for not providing a particular early intervention service in the natural environment.

(F) The projected dates for initiation of services and the anticipated length, duration, and frequency of those services.

(G) The name of the service coordinator who shall be responsible for the implementation of the IFSP and for coordination with other agencies and persons. In meeting these requirements, EDIS may:

(*1*) Assign the same service coordinator appointed at the infant or toddler's initial referral for evaluation to implement the IFSP;

(*2*) Appoint a new service coordinator; or

(*3*) Appoint a service coordinator requested by the parents.

(H) A description of the appropriate transition services supporting the movement of the toddler with a disability to preschool or other services.

(vi) EDIS shall explain the contents of the IFSP to the parents and shall obtain an informed, written consent from the parents before providing EIS described in the IFSP.

(vii) The IFSP shall be implemented within ten business days of completing the document, unless the IFSP team, including the parents, documents the need for a delay.

(viii) If a parent does not provide consent for participation in all EIS, EDIS shall still provide those interventions to which a parent does give consent.

(ix) EDIS shall evaluate the IFSP at least once a year and the family shall be provided an opportunity to review the plan at 6-month intervals (or more frequently, based on the needs of the child and family). The purpose of the periodic review is to determine:

(A) The degree to which progress toward achieving the outcomes is being made.

(B) Whether modification or revision of the outcomes or services is necessary.

(x) The review may be carried out by a meeting or by another means that is acceptable to the parents and other participants.

(7) *Transition from early intervention services.* (i) EDIS shall provide a written transition plan for toddlers receiving EIS to facilitate their transition to preschool or other setting, if appropriate. A transition plan must be recorded on the IFSP between the toddler's second and third birthday and not later than 90 days before the toddler's third birthday and shall include the following steps to be taken:

(A) A plan for discussions with, and training of, parents, as appropriate, regarding future transition from early intervention services, and for obtaining parental consent to facilitate the release of toddler records in order to meet child-find requirements of DoDEA, and to ensure smooth transition of services;

(B) The specific steps to be taken to help the toddler adjust to, and function in, the preschool or other setting and changes in service delivery;

(C) The procedures for providing notice of transition to the DoDEA CSC, for setting a pre-transition meeting with the CSC (with notice to parents), and for confirmation that child-find information, early intervention assessment reports, the IFSP, and relevant supporting documentation are transmitted to the DoDEA CSC;

(D) Identification of transition services or other activities that the IFSP team determines are necessary to support the transition of the child.

(ii) Families shall be included in the transition planning. EDIS shall inform the toddler's parents regarding future preschool, the child-find requirements of the school, and the procedures for transitioning the toddler from EIS to preschool.

(iii) Not later than 6 months before the toddler's third birthday, the EDIS service coordinator shall obtain parental consent prior to release of identified records of a toddler receiving EIS to the DoD local school in order to allow the DoDEA school to meet child-find requirements.

(iv) The EDIS service coordinator shall initiate a pre-transition meeting with the CSC, and shall provide the toddler's early intervention assessment reports, IFSP, and relevant supporting documentation. The parent shall receive reasonable notice of the pre-transition meeting, shall receive copies of any documents provided to the CSC, and shall have the right to participate in and provide input to the pre-transition meeting.

(v) As soon as reasonably possible following receipt of notice of a toddler potentially transitioning to preschool, the local DoDEA school shall convene a CSC. The CSC and EDIS shall cooperate to obtain parental consent, in accordance with IDEA and this part, to conduct additional evaluations if necessary.

(vi) Based on the information received from EDIS, the CSC, coordinating with EDIS, will determine at the pre-transition meeting whether:

(A) No additional testing or observation is necessary to determine that the toddler is eligible for special education and related services, in which case the CSC shall develop an eligibility report based on the EDIS early intervention assessment reports, IFSP, supporting documentation and other information obtained at the pre-transition meeting, in accordance with paragraph (b) of this section; or

(B) Additional testing or observation is necessary to determine whether the toddler is eligible for special education and related services, in which case the CSC shall develop an assessment plan to collect all required information necessary to determine eligibility for special education and obtain parental consent, in accordance with IDEA and this part, for evaluation in accordance with paragraph (b) of this section.

(vii) In the event that the toddler is first referred to EDIS fewer than 90 days before the toddler's third birthday, EDIS and the DoDEA school shall work cooperatively in the evaluation process

and shall develop a joint assessment plan to determine whether the toddler is eligible for EIS or special education.

(A) EDIS shall complete its eligibility determination process and the development of an IFSP, if applicable.

(B) The CSC shall determine eligibility for special education.

(viii) Eligibility assessments shall be multidisciplinary and family-centered and shall incorporate the resources of the EDIS as necessary and appropriate.

(ix) Upon completion of the evaluations, the CSC shall schedule an eligibility determination meeting at the local school, no later than 90 days prior to the toddler's third birthday.

(A) The parents shall receive reasonable notice of the eligibility determination meeting, shall receive copies of any documents provided to the CSC, and shall have the right to participate in and provide input to the meeting.

(B) EDIS and the CSC shall cooperate to develop an eligibility determination report based upon all available data, including that provided by EDIS and the parents, in accordance with paragraph (b) of this section.

(x) If the toddler is found eligible for special education and related services, the CSC shall develop an individualized education program (IEP) in accordance with paragraph (b) of this section, and must implement the IEP on or before the toddler's third birthday.

(xi) If the toddler's third birthday occurs during the period June through August (the traditional summer vacation period for school systems), the CSC shall complete the eligibility determination process and the development of an IEP before the end of the school year preceding the toddler's third birthday. An IEP must be prepared to ensure that the toddler enters preschool services with an instructional program at the start of the new school year.

(xii) The full transition of a toddler shall occur on the toddler's third birthday unless the IFSP team and the CSC determine that an extended transition is in the best interest of the toddler and family.

(A) An extended transition may occur when:

(*1*) The toddler's third birthday falls within the last 6 weeks of the school year;

(*2*) The family is scheduled to have a permanent change of station (PCS) within 6 weeks after a toddler's third birthday; or

(*3*) The toddler's third birthday occurs after the end of the school year and before October 1.

(B) An extended transition may occur if the IFSP team and the CSC determine that extended EIS beyond the toddler's third birthday are necessary and appropriate, and if so, how long extended services will be provided.

(*1*) The IFSP team, including the parents, may decide to continue services in accordance with the IFSP until the end of the school year, PCS date, or until the beginning of the next school year.

(*2*) Extended services must be delivered in accordance with the toddler's IFSP, which shall be updated if the toddler's or family's needs change on or before the toddler's third birthday.

(*3*) The CSC shall maintain in its records meeting minutes that reflect the decision for EDIS to provide an extended transition for the specified period.

(*4*) Prior to the end of the extended transition period, the CSC shall meet to develop an IEP that shall identify all special education and related services that will begin at the end of the transition period and meet all requirements of the IDEA and this part, in accordance with paragraph (b) of this section.

(C) The IFSP team and the CSC may jointly determine that the toddler should receive services in the special education preschool prior to the toddler's third birthday.

(*1*) If only a portion of the child's services will be provided by the DoDEA school, the information shall be identified in the IFSP, which shall also specify responsibilities for service coordination and transition planning. The CSC shall develop an IEP that shall identify all services to be delivered at the school, in accordance with paragraph (b) of this section.

(*2*) If all the toddler's services will be provided by the DoDEA school, the services will be delivered pursuant to an IEP developed in accordance with paragraph (b) of this section. Transition activities and other services under the IFSP will terminate with the toddler's entry into the special education preschool.

(*3*) Early entry into preschool services should occur only in exceptional circumstances (*e.g.,* to facilitate natural transitions).

(xiii) In the case of a child who may not be eligible for DoDEA preschool special education services, with the approval of the parents, EDIS shall make reasonable efforts to convene a conference among EDIS, the family, and providers of other services for children who are not eligible for special education preschool services (*e.g.,* community preschools) in order to explain the basis for this conclusion to the parents and obtain parental input.

(8) *Maintenance of records.* (i) EDIS officials shall maintain all EIS records, in accordance with 32 CFR part 310.

(ii) EIS records, including the IFSP and the documentation of services delivered in accordance with the IFSP, are educational records consistent with 32 CFR part 285 and shall not be placed in the child's medical record.

(9) *Procedural safeguards.* (i) Parents of an infant or toddler who is eligible for EIS shall be afforded specific procedural safeguards that must include:

(A) The right to confidentiality of personally identifiable information in accordance with 32 CFR part 310, including the right of a parent to receive written notice and give written consent to the exchange of information between the Department of Defense and outside agencies in accordance with Federal law and 32 CFR part 310 and 32 CFR part 285.

(B) The opportunity to inspect and review records relating to screening, evaluations and assessments, eligibility determinations, development and implementation of IFSPs.

(C) The right to determine whether they or other family members will accept or decline any EIS, and to decline such a service after first accepting it without jeopardizing the provision of other EIS.

(D) The right to written parental consent.

(*1*) Consent must be obtained before evaluation of the infant or toddler in accordance with this section.

(*2*) Consent must be obtained before initiation of EIS in accordance with this section.

(*3*) If consent is not given, EDIS shall make reasonable efforts to ensure that the parent:

(*i*) Is fully aware of the nature of the evaluation and assessment or the services that would be available.

(*ii*) Understands that the infant or toddler will not be able to receive the evaluation and assessment or services unless consent is given.

(E) The right to prior written notice.

(*1*) Prior written notice must be given to the parents of an infant or toddler entitled to EIS a reasonable time before EDIS proposes to initiate or change, or refuses to initiate or change the identification, evaluation, or placement of the infant or toddler, or the provision of appropriate EIS to the infant or toddler and any family member.

(*2*) The notice must be in sufficient detail to inform the parents about:

(*i*) The action that is being proposed or refused.

(*ii*) The reasons for taking the action.

(*iii*) Each of the procedural safeguards that are available in accordance with this section, including availability of mediation, administrative complaint procedures, and due process complaint procedures that are available for dispute resolution as described in paragraph (d) of this section, including descriptions of how to file a complaint and the applicable timelines.

(*3*) The notice must be provided in language written for a general lay audience and in the native language of the parent or other mode of communication used by the parent, unless it is clearly not feasible to do so.

(F) The right to timely administrative resolution of complaints.

(G) The availability of dispute resolution with respect to any matter relating to the provision of EIS to an infant or toddler, through the administrative complaint, mediation and due process procedures described in paragraph (d) of this section, except the requirement to conduct a resolution meeting, in the event of a dispute between the Military Department concerned and the parents regarding EIS.

(H) Any party aggrieved by the decision regarding a due process complaint filed in accordance with paragraph (d) of this section shall have the right to bring a civil action in a district court of the United States of competent jurisdiction without regard to the amount in controversy.

(ii) During the pendency of any proceeding or action involving a complaint by the parent of an infant or toddler with a disability relating to the provision of EIS, unless the parent and EDIS otherwise agree, the infant or toddler shall continue to receive the appropriate EIS currently being provided under the most recent signed IFSP or, if applying for initial EIS services, shall receive the services not in dispute.

(10) *Mediation and due process procedures.* Mediation and due process procedures, described in paragraph (d) of this section, except the requirement to conduct a resolution meeting, are applicable to early intervention when the Military Department concerned and the parents will be the parties in the dispute.

(b) *Procedures for the provision of educational programs and services for children with disabilities, ages 3 through 21 years, inclusive*—(1) *Parent involvement and general provisions.* (i) The CSC shall take reasonable steps to provide for the participation of the parent(s) in the special education program of his or her child. School officials shall use devices or hire interpreters or other intermediaries who might be necessary to foster effective communications between the school and the parent about the child. Special education parental rights and responsibilities will be provided in the parent's native language, unless it is clearly not feasible to do so, *e.g.,* low incidence language or not a written language.

(ii) The CSC shall afford the child's parents the opportunity to participate in CSC meetings to determine their child's initial or continuing eligibility for special education and related services, to prepare or change the child's IEP, or to determine or change the child's placement.

(iii) No child shall be required to obtain a prescription for a substance covered by the Controlled Substances Act, as amended, 21 U.S.C. 801 *et seq.* as a condition of attending school, receiving an evaluation, or receiving services.

(iv) For meetings described in this section, the parent of a child with a disability and the DoDEA school officials may agree to use alternative means of meeting participation, such as video conferences and conference calls.

(2) *Identification and referral.* (i) DoDEA shall:

(A) Engage in child-find activities to locate, identify, and screen all children who are entitled to enroll in DDESS in accordance with DoD Instruction 1342.26, ''Eligibility Requirements for Minor Dependents to Attend Department of Defense Domestic Dependent Elementary and Secondary Schools (DDESS)'' (available at *http://www.dtic.mil/whs/directives/corres/pdf/134226p.pdf*) or in DoDDS in accordance with DoDEA Regulation 1342.13, ''Eligibility Requirements for Education of Elementary and Secondary School-Age Dependents in Overseas Areas'' (available at *http://www.dodea.edu/foia/iod/pdf/1342_13.pdf*) who may require special education and related services.

(B) Cooperate with the Military Departments to conduct ongoing child-find activities and periodically publish any information, guidelines, and directions on child-find activities for eligible children with disabilities, ages 3 through 21 years, inclusive.

(C) Conduct the following activities to determine if children may need special education and related services:

(*1*) Review school records for information about student performance on system-wide testing and other basic skills tests in the areas of reading and language arts and mathematics.

(*2*) Review school health data such as reports of hearing, vision, speech, or language tests and reports from healthcare personnel about the health status of a child. For children with disabilities, any health records or other information that tends to identify a child as a person with a disability must be maintained in confidential files that are not co-mingled with other records and that are available only to essential staff for the purpose of providing effective education and services to the child.

(*3*) Review school discipline records and maintain the confidentiality of such records and any information that tends to identify a child as a person with a disability.

(*4*) Participate in transition activities of children receiving EIS who may require special education preschool services.

(ii) DoDEA school system officials, related service providers, or others who suspect that a child has a possible disabling condition shall submit a child-find referral to the CSC containing, at a minimum, the name and contact information for the child and the reason for the referral.

(iii) The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services and does not require informed consent.

(3) *Incoming students.* The DoDEA school will take the following actions, in consultation with the parent, when a child transfers to a DoDEA school with an active IEP:

(i) If the current IEP is from a non-DoDEA school:

(A) Promptly obtain the child's educational records including information regarding assessment, eligibility, and provision of special education and related services from the previous school.

(B) Provide FAPE, including services comparable (*i.e.,* similar or equivalent) to those described in the incoming IEP, which could include extended school year services, in consultation with the parents, until the CSC:

(*1*) Conducts an evaluation, if determined necessary by such agency.

(*2*) Develops, adopts, and implements a new IEP, if appropriate, in accordance with the requirements of the IDEA and this part within 30 school days of receipt of the IEP.

(ii) If the current IEP is from a DoDEA school, the new school must provide the child a FAPE, including services comparable to those described in the incoming IEP, until the new school either:

(A) Adopts the child's IEP from the previous DoDEA school; or

(B) Develops, adopts, and implements a new IEP that meets the requirements of the IDEA and this part within 30 school days of receipt of the incoming IEP.

(iii) Coordinate assessments of children with disabilities who transfer with the child's previous school as quickly as possible to facilitate prompt completion of full evaluations.

(4) *Referral by a parent.* A parent may submit a request for an evaluation if they suspect their child has a disability. The CSC shall ensure any such request is placed in writing and signed by the requesting parent and shall, within 15 school days, review the request and any information provided by the parents regarding their concerns, confer with the child's teachers, and gather information related to the educational concerns. Following a review of the information, the CSC shall:

(i) Convene a conference among the parents, teachers, and one or more other members of the CSC to discuss the educational concerns and document their agreements. Following the discussion, the parents may agree that:

(A) The child's needs are not indicative of a suspected disability and other supports and accommodations will be pursued;

(B) Additional information is necessary and a pre-referral process will be initiated; or

(C) Information from the conference will be forwarded to the CSC for action on the parent's request for an evaluation.

(ii) Within 10 school days of receipt of information from the conference regarding the parents' request for evaluation, agree to initiate the preparation of an assessment plan for a full and comprehensive educational evaluation or provide written notice to the parent denying the formal evaluation.

(5) *Referral by a teacher.* (i) Prior to referring a child who is struggling academically or behaviorally to the CSC for assessment and evaluation and development of an IEP, the teacher shall identify the child's areas of specific instructional need and target instructional interventions to those needs using scientific, research-based interventions as soon as the areas of need become apparent.

(ii) If the area of specific instructional need is not resolved, the teacher shall initiate the pre-referral process involving other members of the school staff.

(iii) If interventions conducted during pre-referral fail to resolve the area of specific instructional need, the teacher shall submit a formal referral to the CSC.

(6) *Assessment and evaluation.* (i) A full and comprehensive evaluation of educational needs shall be conducted prior to eligibility determination and before an IEP is developed or placement is made in a special education program, subject to the provisions for incoming students transferring to a DoDEA school as set forth in paragraph (b)(3) of this section. When the school determines that a child should be evaluated for a suspected disability, the school will:

(A) Issue a prior written notice to the parents of the school's intention to evaluate and a description of the evaluation in accordance with paragraph (b)(19) of this section.

(B) Provide parents notice of procedural safeguards.

(C) Request that the parent execute a written consent for the evaluation in accordance with paragraph (b)(17) of this section.

(D) Make reasonable efforts to obtain the informed consent from the parent for an initial evaluation to determine whether the child is a child with a disability.

(ii) The CSC shall ensure that the following elements are included in a full and comprehensive assessment and evaluation of a child:

(A) Screening of visual and auditory acuity.

(B) Review of existing school educational and health records.

(C) Observation in an educational environment.

(D) A plan to assess the type and extent of the disability. A child shall be assessed in all areas related to the suspected disability. The assessment plan shall include, as appropriate:

(*1*) An assessment of the nature and level of communication and the level of functioning academically, intellectually, emotionally, socially, and in the family.

(*2*) An assessment of physical status including perceptual and motor abilities.

(*3*) An assessment of the need for transition services for students 16 years and older.

(iii) The CSC shall involve the parents in the assessment process in order to obtain information about the child's strengths and needs and family concerns.

(iv) The CSC, where possible, shall conduct the evaluations in the geographic area where the child resides, and shall use all locally available community, medical, and school resources, including qualified examiners employed by the Military Departments, to accomplish the assessment and evaluation. At least one specialist with knowledge in each area of the suspected disability shall be a member of the multidisciplinary assessment team.

(v) The CSC must obtain parental consent, in accordance with IDEA and this part, before conducting an evaluation. The parent shall not be required to give consent for an evaluation without first being informed of the specific evaluation procedures that the school proposes to conduct.

(vi) The evaluation must be completed by the school within 45 school days following the receipt of the parent's written consent to evaluate in accordance with the school's assessment plan.

(vii) The eligibility determination meeting must be conducted within 10 school days after completion of the school's formal evaluation.

(viii) All DoD elements including the CSC and related services providers shall:

(A) Use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information, including information provided by the parent, which may assist in determining:

(*1*) Whether the child has a disability.

(*2*) The content of the child's IEP, including information related to enabling the child to be involved and progress in the general education curriculum or, for preschool children, to participate in appropriate activities.

(B) Not use any single measure or assessment as the sole criterion for determining whether a child has a disability or determining an appropriate educational program for the child.

(C) Use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors.

(ix) The CSC and DoD related services providers shall ensure that assessment materials and evaluation procedures are:

(A) Selected and administered so as not to be racially or culturally discriminatory.

(B) Provided in the child's native language or other mode of communication and in the form most likely to yield accurate information on what the child knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide and administer.

(C) Selected and administered to assess the extent to which the child with limited English proficiency has a disability and needs special education, rather than measuring the child's English language skills.

(D) Validated for the specific purpose for which they are used or intended to be used.

(E) Administered by trained and knowledgeable personnel in compliance with the instructions of the testing instrument.

(F) Selected to assess specific areas of educational needs and strengths and not merely to provide a single general intelligence quotient.

(G) Administered to a child with impaired sensory, motor, or communication skills so that the results accurately reflect a child's aptitude or achievement level or other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills.

(x) As part of an initial evaluation and as part of any reevaluation, the CSC shall review existing evaluation data on the child, including:

(A) The child's educational records.

(B) Evaluations and information provided by the parents of the child.

(C) Current classroom-based, local, or system-wide assessments and classroom observations.

(D) Observations by teachers and related services providers.

(xi) On the basis of that review and input from the child's parents, identify what additional data, if any, are needed to determine:

(A) Whether the child has a particular category of disability or, in the case of a reevaluation of a child, whether the child continues to have such a disability.

(B) The present levels of academic achievement and related developmental and functional needs of the child.

(C) Whether the child needs special education and related services or, in the case of a reevaluation of a child, whether the child continues to need special education and related services.

(D) Whether any additions or modifications to the special education and related services are needed to enable the child to meet the measurable annual goals set out in the IEP and to participate, as appropriate, in the general education curriculum.

(xii) The CSC may conduct its review of existing evaluation data without a meeting.

(xiii) The CSC shall administer tests and other evaluation materials as needed to produce the data identified in paragraph (b)(6)(ii) and (xi) of this section.

(7) *Eligibility.* (i) The CSC shall:

(A) Require that the full comprehensive evaluation of a child is accomplished by a multidisciplinary team including specialists with knowledge in each area of the suspected disability and shall receive input from the child's parent(s).

(B) Convene a meeting to determine eligibility of a child for special education and related services not later than 10 school days after the child has been assessed by the school.

(C) Afford the child's parents the opportunity to participate in the CSC eligibility meeting.

(D) Determine whether the child is a child with a disability as defined by the IDEA and this part, and the educational needs of the child.

(E) Issue a written eligibility determination report, including a synthesis of evaluation findings, that documents a child's primary eligibility in one of the disability categories described in paragraph (g) of this section, providing a copy of the eligibility determination report to the parent.

(F) Determine that a child does NOT have a disability if the determinant factor is:

(*1*) Lack of appropriate instruction in essential components of reading;

(*2*) Lack of instruction in mathematics; or

(*3*) Limited English proficiency.

(ii) The CSC shall reevaluate the eligibility of a child with a disability every 3 years, or more frequently, if the child's educational or related services needs, including improved academic achievement and functional performance, warrant a reevaluation. School officials shall not reevaluate more often than once a year, unless the parents and the school officials agree otherwise.

(A) The scope and type of the reevaluation shall be determined individually based on a child's performance, behavior, and needs during the reevaluation and the review of existing data.

(B) If the CSC determines that no additional data are needed to determine whether the child continues to be a child with a disability, the CSC shall, in accordance with paragraph (b)(19) of this section, provide prior written notice to the child's parents of:

(*1*) The determination that no additional assessment data are needed and the reasons for their determination.

(*2*) The right of the parents to request an assessment to determine whether the child continues to have a disability and to determine the child's educational needs.

(C) The CSC is not required to conduct assessments for the purposes described in paragraph § 57.6(b)(7)(ii)(B), unless requested to do so by the child's parents.

(iii) The CSC shall evaluate a child in accordance with paragraph (b)(7)(ii) of this section before determining that the child no longer has a disability.

(iv) The CSC is not required to evaluate a child before the termination of the child's eligibility due to graduation from secondary school with a regular diploma, or due to exceeding the age of eligibility for FAPE.

(v) When a child's eligibility has terminated due to graduation or exceeding the age of eligibility, the DoDEA school must provide the child, or the parent if the child has not yet reached the age of majority or is otherwise incapable of providing informed consent, with a summary of the child's academic achievement and functional performance.

(A) The summary of performance must be completed during the final year of a child's high school education.

(B) The summary must include:

(*1*) Child's demographics.

(*2*) Child's postsecondary goal.

(*3*) Summary of performance in the areas of academic, cognitive, and functional levels of performance to include the child's present level of performance, and the accommodations, modifications, and assistive technology that were essential in high school to assist the student in achieving maximum progress.

(*4*) Recommendations on how to assist the child in meeting the child's post-secondary goals.

(8) *IEP*—(i) *IEP development.* (A) DoDEA shall ensure that the CSC develops and implements an IEP to provide FAPE for each child with a disability who requires special education and related services as determined by the CSC. An IEP shall be in effect at the beginning of each school year for each child with a disability eligible for special education and related services under the IDEA and this part.

(B) In developing the child's IEP, the CSC shall consider:

(*1*) The strengths of the child.

(*2*) The concerns of the parents for enhancing the education of their child.

(*3*) The results of the initial evaluation or most recent evaluation of the child.

(*4*) The academic, developmental, and functional needs of the child.

(ii) *IEP development meeting.* The CSC shall convene a meeting to develop the IEP of a child with a disability. The meeting shall:

(A) Be scheduled within 10 school days from the eligibility meeting following a determination by the CSC that the child is eligible for special education and related services.

(B) Include as participants:

(*1*) An administrator or school representative other than the child's teacher who is qualified to provide or supervise the provision of special education and is knowledgeable about the general education curriculum and available resources.

(*2*) Not less than one general education teacher of the child (if the child is, or may be, participating in the general education environment).

(*3*) Not less than one special education teacher or, where appropriate, not less than one special education provider of such child.

(*4*) The child's parents.

(*5*) An EIS coordinator or other representative of EIS, if the child is transitioning from EIS.

(*6*) The child, if appropriate.

(*7*) A representative of the evaluation team who is knowledgeable about the evaluation procedures used and can interpret the instructional implications of the results of the evaluation.

(*8*) Other individuals invited at the discretion of the parents or school who have knowledge or special expertise regarding the child or the IDEA, including related services personnel, as appropriate.

(iii) *IEP content.* The CSC shall include in the IEP:

(A) A statement of the child's present levels of academic achievement and functional performance including:

(*1*) How the child's disability affects involvement and progress in the general education curriculum, or

(*2*) For preschoolers, how the disability affects participation in appropriate activities.

(*3*) For children with disabilities who take an alternate assessment, a description of short-term objectives.

(B) A statement of measurable annual goals including academic and functional goals designed to meet:

(*1*) The child's needs that result from the disability to enable the child to be involved in and make progress in the general education curriculum.

(*2*) Each of the child's other educational needs resulting from his or her disability.

(C) A description of how the child's progress toward meeting the annual goals shall be measured, and when periodic progress reports will be provided to the parents.

(D) A statement of the special education and related services, supplementary aids and services (which are based on peer-reviewed research to the extent practicable and shall be provided to the child or on behalf of the child), and a statement of the program modifications or supports for school personnel that shall be provided for the child to:

(*1*) Advance appropriately toward attaining the annual goals.

(*2*) Be involved in and make progress in the general education curriculum and participate in extracurricular and other non-academic activities.

(*3*) Be educated and participate with other children who may or may not have disabilities.

(E) An explanation of the extent, if any, to which the child will not participate with non-disabled children in the regular class and in non-academic activities.

(F) A statement of any individualized appropriate accommodations necessary to measure the child's academic achievement and functional performance on system-wide or district-wide assessments. If the CSC determines that the child shall take an alternate assessment of a particular system-wide or district-wide assessment of student achievement (or part of an assessment), a statement of why:

(*1*) The child cannot participate in the regular assessment.

(*2*) The particular alternate assessment selected is appropriate for the child.

(G) Consideration of the following special factors:

(*1*) Assistive technology devices and services for all children.

(*2*) Language needs for the child with limited English proficiency.

(*3*) Instruction in Braille and the use of Braille for a child who is blind or visually impaired, unless the CSC determines, after an evaluation of the child's reading and writing skills, needs, and appropriate reading and writing media (including an evaluation of the child's future needs for instruction in Braille or the use of Braille) that instruction in Braille or the use of Braille is not appropriate for the child.

(*4*) Interventions, strategies, and supports including positive behavioral interventions and supports to address behavior for a child whose behavior impedes his or her learning or that of others.

(*5*) Language and communication needs, and in the case of a child who is deaf or hard of hearing, opportunities for direct communications with peers and professional personnel in the child's language and communication mode, academic level, and full range of needs, including opportunities for direct instruction in the child's communication mode.

(H) A statement of the amount of time that each service shall be provided to the child, including the date for beginning of services and the anticipated frequency, number of required related services sessions to be provided by EDIS, location and duration of those services (including adjusted school day or an extended school year), and modifications.

(I) A statement of special transportation requirements, if any.

(J) Physical education services, specially designed if necessary, shall be made available to every child with a disability receiving a FAPE. Each child with a disability must be afforded the opportunity to participate in the regular physical education program available to non-disabled children unless the child is enrolled full-time in a separate facility or needs specially designed physical education, as prescribed in the child's IEP.

(iv) *Transition services.* (A) Beginning not later than the first IEP to be in effect when the child turns 16, or younger if determined appropriate by the CSC, and updated annually, thereafter, the IEP must include:

(*1*) Appropriate measurable postsecondary goals based on age-appropriate transition assessments related to training, education, employment and, where appropriate, independent living skills.

(*2*) The transition services, including courses of study, needed to assist the child in reaching postsecondary goals.

(B) Beginning at least 1 year before the child reaches the age of majority (18 years of age), except for a child with a disability who has been determined to be incompetent in accordance with Federal or State law, a statement that the child has been informed of those rights that transfer to him or her in accordance with this part.

(9) *Implementation of the IEP.* (i) The CSC shall ensure that all IEP provisions developed for any child entitled to an education by the DoDEA school system are fully implemented.

(ii) The CSC shall:

(A) Seek to obtain parental agreement and signature on the IEP before delivery of special education and related services in accordance with that IEP is begun.

(B) Provide a copy of the child's IEP to the parents.

(C) Ensure that the IEP is implemented as soon as possible following the IEP development meeting.

(D) Ensure the provision of special education and related services, in accordance with the IEP.

(E) Ensure that the child's IEP is accessible to each general education teacher, special education teacher, related service provider, and any other service provider who is responsible for its implementation, and that each teacher and provider is informed of:

(*1*) His or her specific responsibilities related to implementing the child's IEP.

(*2*) The specific accommodations, modifications, and supports that must be provided for the child in accordance with the IEP.

(F) Review the IEP for each child periodically and at least annually in a CSC meeting to determine whether the child has been progressing toward the annual goals.

(G) Revise the IEP, as appropriate, and address:

(*1*) Any lack of progress toward the annual goals and in the general education curriculum, where appropriate.

(*2*) The results of any reevaluation.

(*3*) Information about the child provided by the parents, teachers, or related service providers.

(*4*) The child's needs.

(10) *Placement and Least Restrictive Environment (LRE).* (i) The CSC shall determine the educational placement of a child with a disability.

(ii) The educational placement decision for a child with a disability shall be:

(A) Determined at least annually.

(B) Made in conformity with the child's IEP.

(C) Made in conformity with the requirements of IDEA and this part for LRE.

(*1*) A child with a disability shall be educated, to the maximum extent appropriate, with children who are not disabled.

(*2*) A child with a disability shall not be removed from education in age-appropriate general education classrooms solely because of needed modifications in the general education classroom.

(*3*) As appropriate, the CSC shall make provisions for supplementary services to be provided in conjunction with general education placement.

(*4*) Special classes, separate schooling, or other removal of a child with a disability from the general education environment shall occur only when the nature or severity of the disability is such that education in general education classes with the use of supplementary aids and services cannot be achieved satisfactorily.

(*5*) In providing or arranging for the provision of non-academic and extracurricular services and activities, including meals, recess periods, assemblies, and study trips, the CSC shall ensure that a child with a disability participates with non-disabled children in those services and activities to the maximum extent appropriate to the needs of that child.

(iv) In determining the LRE for an individual student, the CSC shall:

(A) Consider the needs of the individual child as well as any potential harmful effect on the child or the quality of services that he or she needs.

(B) Make a continuum of placement options available to meet the needs of children with disabilities for special education and related services. The options on this continuum include the general education classroom, special classes (a self-contained classroom in the school), home bound instruction, or instruction in hospitals or institutions.

(v) When special schools and institutions may be appropriate, the CSC shall consider such placement options in coordination with the Area Special Education Office.

(vi) In the case of a disciplinary placement, school officials shall follow the procedures set forth in paragraph (b)(13) of this section.

(11) *Extended School Year (ESY) services.* ESY services must be provided only if a child's IEP team determines that the services are necessary for the provision of FAPE to the child. DoDEA may not:

(i) Limit ESY services to particular categories of disability; or

(ii) Unilaterally limit the type, amount, or duration of ESY services.

(12) *Discipline*—(i) *School discipline.* All regular disciplinary rules and procedures applicable to children attending a DoDEA school shall apply to children with disabilities who violate school rules and regulations or disrupt regular classroom activities, except that:

(A) A manifestation determination must be conducted for discipline proposed for children with disabilities in accordance with DoDEA disciplinary rules and regulations and paragraph (b)(12)(v) of this section, and

(B) The child subject to disciplinary removal shall continue to receive educational services in accordance with DoD disciplinary rules and regulations and paragraph (b)(12)(iv) of this section.

(ii) *Change of placement.* (A) It is a change of placement if a child is removed from his or her current placement for more than 10 consecutive school days or for a series of removals that cumulates to more than 10 school days during the school year that meets the criteria of paragraph (b)(12)(ii)(C) of this section.

(B) It is not a change of placement if a child is removed from his or her current academic placement for not more than 10 consecutive or cumulative days in a school year for one incident of misconduct. A child can be removed from the current educational placement for separate incidents of misconduct in the same school year (as long as those removals do not constitute a change of placement under IDEA) to the extent such a disciplinary alternative is applied to children without disabilities.

(C) If a child has been removed from his or her current placement for more than 10 days in a school year, but not more than 10 consecutive school days, the CSC shall determine whether the child has been subject to a series of removals that constitute a pattern. The determination is made on a case-by-case basis and is subject to review by a hearing officer in accordance with the provisions of paragraph (d)(5) of this section. The CSC will base its determination on whether the child has been subjected to a series of removals that constitute a pattern by examining whether:

(*1*) The child's behavior is substantially similar to his or her behavior in previous incidents that resulted in the series of removals, and;

(*2*) Additional factors such as the length of each removal, the total amount of time the child has been removed, and the proximity of the removals to one another.

(D) On the date the decision is made to remove a child with a disability because of misconduct, when the removal would change the child's placement, the school must notify the parents of that decision and provide the parents the procedural safeguards notice described in paragraph (b)(19) of this section.

(iii) *Alternate educational setting determination, period of removal.* School personnel may remove a child with a disability for misconduct from his or her current placement:

(A) To an appropriate interim alternate educational setting (AES), another setting, or suspension for not more than 10 consecutive school days to the extent those alternatives are applied to children without disabilities (for example, removing the child from the classroom to the school library, to a different classroom, or to the child's home), and for additional removals of not more than 10 consecutive school days in that same school year for separate incidents of misconduct as long as the CSC has determined that those removals do not constitute a pattern in accordance with paragraphs (b)(12)(ii) and (b)(12)(iv)(C) of this section; or

(B) To an AES determined by the CSC for not more than 45 school days, without regard to whether the behavior is determined to be a manifestation of the child's disability, if the child, at school, on school-provided transportation, on school premises, or at a school-sponsored event:

(*1*) Carries a weapon or possesses a weapon;

(*2*) Knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance; or

(*3*) Has inflicted serious bodily injury upon another person; or

(C) To an AES determined by the CSC, another setting or suspension for more than 10 school days, where the behavior giving rise to the violation was determined by the CSC not to be a manifestation of the child's disability, in accordance with (b)(12)(v) of this section.

(D) After an expedited hearing if school personnel believe that returning the child to his or her current educational placement is substantially likely to cause injury to the child or to others.

(iv) *Required services during removal.* (A) If a child with a disability is removed from his or her placement for 10 cumulative school days or less in a school year, the school is required only to provide services comparable to the services it provides to a child without disabilities who is similarly removed.

(B) If a child with a disability is removed from his or her placement for more than 10 school days, where the behavior that gave rise to the violation of the school code is determined in accordance with paragraph (b)(12)(v) of this section not to be a manifestation of the child's disability, or who is removed under paragraph (b)(12)(iii)(B) of this section irrespective of whether the behavior is determined to be a manifestation of the child's disability, the school must:

(*1*) Continue to provide the child with the educational services as identified by the child's IEP as a FAPE so as to enable the child to continue participating in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP.

(*2*) Provide, as appropriate, a functional behavioral assessment and behavioral intervention services and modifications designed to address the behavior violation so that it does not recur.

(C) If a child with a disability has been removed for more than 10 cumulative school days and the current removal is for 10 consecutive school days or less, then the CSC must determine whether the pattern of removals constitutes a change of placement in accordance with paragraph (b)(12)(ii) of this section.

(*1*) If the CSC determines the pattern of removals is NOT a change of placement, then the CSC must determine the extent to which services are needed to enable the child to continue participating in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP.

(*2*) If the CSC determines that the pattern of removals IS a change of placement, then the CSC must conduct a manifestation determination.

(v) *Manifestation determination and subsequent action by CSC and school personnel.* (A) A principal must give the notice required and convene a manifestation determination meeting with the CSC within 10 school days of recommending, in accordance with DoDEA Regulation 2051.1, a disciplinary action that would remove a child with disabilities for:

(*1*) More than 10 consecutive school days, or

(*2*) A period in excess of 10 cumulative school days when the child has been subjected to a series of removals that constitute a pattern.

(B) The manifestation CSC will review all relevant information in the child's file (including the IEP, any teacher observations, and any information provided by the sponsor or parent) and determine whether the misconduct was a manifestation of the child's disability.

(*1*) The misconduct must be determined to be a manifestation of the child's disability if it is determined the misconduct:

(*i*) Was caused by the child's disability or had a direct and substantial relationship to the child's disability; or

(*ii*) Was the direct result of the school's failure to implement the IEP.

(*2*) If the determination is made that the misconduct was a manifestation of the child's disability, the CSC must:

(*i*) Conduct a functional behavioral assessment, unless the school conducted a functional behavioral assessment before the behavior that resulted in the change of placement occurred, and implement a behavioral intervention plan for the child; or

(*ii*) Review any existing behavioral intervention or disciplinary plan and modify it, as necessary, to address the behavior; and

(*iii*) Revise the student's IEP or placement and delivery system to address the school's failure to implement the IEP and to ensure that the student receives services in accordance with the IEP.

(*3*) Unless the parent and school agree to a change of placement as part of the modification of the behavioral intervention plan, the CSC must return the child to the placement from which the child was removed:

(*i*) Not later than the end of 10 days of removal; or

(*ii*) Not later than the end of 45 consecutive school days, if the student committed a weapon or drug offense or caused serious bodily injury for which the student was removed to an AES.

(*4*) If the determination is made that the misconduct in question was the direct result of the school's failure to implement the IEP, the school must take immediate steps to remedy those deficiencies.

(*5*) If the determination is made that the behavior is NOT a manifestation of the child's disability, school personnel may apply the relevant disciplinary procedures in the same manner and for the same duration as the procedures that would be applied to children without disabilities, and must:

(*i*) Forward the case and a recommended course of action to the school principal, who may then refer the case to a disciplinary committee for processing.

(*ii*) Reconvene the CSC following a disciplinary decision that would change the student's placement, to identify, if appropriate, an educational setting and delivery system to ensure the child receives services in accordance with the IEP.

(vi) *Appeals of school decision regarding placement or manifestation determination.* (A) The parent of a child with a disability who disagrees with any decision regarding placement or manifestation determination, or a school that believes maintaining the current placement of the child is substantially likely to result in injury to the child or others, may appeal the decision by requesting an expedited due process hearing before a hearing officer by filing a petition in accordance with paragraph (d)(5) of this section.

(B) A hearing officer, appointed in accordance with paragraph (d) of this section, hears and makes a determination regarding an appeal. In making the determination the hearing officer may:

(*1*) Return the child with a disability to the placement from which the child was removed if the hearing officer determines that the removal was a violation of the authority of school personnel in accordance with this part or that the child's behavior was a manifestation of the child's disability; or

(*2*) Order a change of placement of the child with a disability to an appropriate interim AES for not more than 45 school days if the hearing officer determines that maintaining the child's current placement is substantially likely to result in injury to the child or to others.

(C) At the end of the placement in the appropriate AES, the procedures for placement in an AES may be repeated,

with the consent of the Area Director, if the school believes that returning the child to the original placement is substantially likely to result in injury to the child or to others.

(D) When an appeal has been made by either the parent or the school, the child must remain in the interim AES pending the decision of the hearing officer or until the expiration of the specified time period, whichever occurs first, unless the parent and the DoDEA school system agree otherwise.

(13) *Children not yet determined eligible for special education.* (i) A child who has not been determined to be eligible for special education and related services and who is subject to discipline may assert any of the protections provided for in paragraph (b)(19) of this section if the school had knowledge that the child was a child with a disability before the behavior that precipitated the disciplinary action occurred.

(ii) DoDEA shall be deemed to have knowledge that a child is a child with a disability if, before the behavior that precipitated the disciplinary action occurred:

(A) The parent of the child expressed concern in writing to a teacher of the child, the school principal or assistant principal, or the school special education coordinator that the child was in need of special education and related services;

(B) The child presented an active IEP from another school;

(C) The parent of the child requested an evaluation of the child; or

(D) The teacher of the child or other school personnel expressed specific concerns about a pattern of behavior demonstrated by the child directly to the principal or assistant principal, the special education coordinator, or to another teacher of the child.

(iii) A school is deemed NOT to have knowledge that a child is a child with a disability if:

(A) The parent of the child has not allowed an evaluation of the child or the parent has revoked consent, in writing, to the delivery of the child's special education and related services, in accordance with this part; or

(B) The child has been evaluated and determined not to be a child with a disability.

(iv) Conditions that apply if there is no basis of knowledge that the child is a child with a disability.

(A) If a school has no basis of knowledge that a child is a child with a disability prior to taking disciplinary measures against the child, the child may be subjected to the disciplinary measures applied to non-disabled children who engage in comparable behaviors in accordance with paragraph (b)(12)(i) of this section.

(B) If a request is made for an evaluation of a child during the time period when the child is subjected to disciplinary measures:

(*1*) The evaluation must be expedited.

(*2*) Until the evaluation is completed, the child remains in his or her then current educational placement, which can include suspension or expulsion without educational services.

(v) If the child is determined to be a child with a disability, taking into consideration information from the evaluation conducted by the agency and information provided by the parents, the school must provide special education and related services in accordance with an IEP.

(14) *Referral to and action by law enforcement and judicial authorities*—(i) *Rule of construction.* Nothing prohibits a school from reporting a crime threatened or committed by a child with a disability to appropriate authorities, or prevents military, host-nation, or State law enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal, host-nation, and State law to crimes committed or threatened by a child with a disability.

(ii) *Transmittal of records.* An agency reporting a crime in accordance with this paragraph may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is in accordance with 32 CFR part 285.

(15) *Children with disabilities who are placed in a non-DoDEA school or facility pursuant to an IEP.*

(i) Children with disabilities who are eligible to receive a DoDEA school education, but are placed in a non-DoD school or facility by DoDEA because a FAPE cannot be provided by DoD, shall have all the rights of children with disabilities who are enrolled in a DoDEA school.

(ii) A child with a disability may be placed at DoD expense in a non-DoD school or facility only if required by the IEP.

(iii) DoDEA school officials shall initiate and conduct a meeting to develop an IEP for the child before placement. A representative of the non-DoD school or facility should attend the meeting. If the representative cannot attend, the DoDEA school officials shall communicate in other ways to facilitate participation including individual or conference telephone calls. A valid IEP must document the necessity of the placement in a non-DoD school or facility. The IEP must:

(A) Be signed by an authorized DoDEA official before it becomes valid.

(B) Include a determination that the DoDEA school system does not currently have and cannot reasonably create an educational program appropriate to meet the needs of the child with a disability.

(C) Include a determination that the non-DoD school or facility and its educational program and related services conform to the requirements of this part.

(iv) The DoD shall not be required to reimburse the costs of special education and related services if DoDEA made FAPE available in accordance with the requirements of the IDEA and a parent unilaterally places the child in a non-DoD school without the approval of DoDEA.

(A) Reimbursement may be ordered by a hearing officer if he or she determines that DoDEA had not made FAPE available in a timely manner prior to enrollment in the non-DoDEA school and that the private placement is appropriate.

(B) Reimbursement may be reduced or denied:

(*1*) If, at the most recent CSC meeting that the parents attended prior to removal of the child from the DoDEA school, the parents did not inform the CSC that they were rejecting the placement proposed by the DoDEA school to provide FAPE to their child, including stating their concerns and their intent to enroll their child in non-DoD school at DoD expense.

(*2*) If, at least 10 business days (including for this purpose any holidays that occur on a Monday through Friday) prior to the removal of the child from the DoDEA school, the parents did not give written notice to the school principal or CSC chairperson of the information described in paragraph (b)(15)(iv)(B)(*1*) of this section.

(*3*) If, the CSC informed the parents of its intent to evaluate the child, using the notice requirement described in paragraph (b)(6)(i) and paragraph (b)(19) of this section, but the parents did not make the child available; or

(*4*) Upon a hearing officer finding of unreasonableness with respect to actions taken by the parents.

(C) Reimbursement may not be reduced or denied for failure to provide the required notice if:

(*1*) The DoDEA school prevented the parent from providing notice;

(*2*) The parents had not received notification of the requirement that the school provide prior written notice required by paragraph (b)(19) of this section;

(*3*) Compliance would result in physical or emotional harm to the child; or

(*4*) The parents cannot read and write in English.

(16) *Confidentiality of the records.* The DoDEA school and EDIS officials shall maintain all student records in accordance with 32 CFR part 310.

(17) *Parental consent*—(i) *Consent requirements.* The consent of a parent of a child with a disability or suspected of having a disability shall be obtained before:

(A) Initiation of formal evaluation procedures to determine whether the child qualifies as a child with a disability and prior to conducting a reevaluation;

(B) Initial provision of special education and related services.

(ii) *Consent for initial evaluation.* If the parent of a child does not provide consent for an initial evaluation or fails to respond to a request for consent for an initial evaluation, then DoDEA may use the procedures described in paragraph (d) of this section to pursue an evaluation of a child suspected of having a disability.

(A) Consent to evaluate shall not constitute consent for placement or receipt of special education and related services.

(B) If a parent declines to give consent for evaluation, DoDEA shall not be in violation of the requirement to conduct child-find, the initial evaluation, or the duties to follow evaluation procedures or make an eligibility determination and write an IEP as prescribed in this section.

(iii) *Consent for reevaluation.* The school must seek to obtain parental consent to conduct a reevaluation. If the parent does not provide consent or fails to respond to a request for consent for a reevaluation, then the school may conduct the reevaluation without parental consent if the school can demonstrate that it has made reasonable efforts to obtain parental consent and documented its efforts. The documentation must include a record of the school's attempts in areas such as:

(A) Detailed records of telephone calls made or attempted and the results of those calls.

(B) Copies of correspondence sent to the parents and any responses received.

(C) Detailed records of visits made to the parents' home, place of employment or duty station, and the results of those visits.

(iv) *Consent for the initial provision of special education and related services.* The school that is responsible for making a FAPE available to a child with a disability under this part must seek to obtain informed consent from the parent of such child before providing special education and related services to the child. If the parent refuses initial consent for services, the DoDEA school:

(A) May not use the procedures described in paragraph (d) of this section (mediation and due process) to obtain agreement or a ruling that the special education and related services recommended by the child's CSC may be provided to the child without parental consent.

(B) Shall not be considered to be in violation of the requirement to make a FAPE available to the child for its failure to provide those services to the child for which parental consent was requested.

(C) Shall not be required to convene an IEP meeting or develop an IEP for the child.

(18) *Parent revocation of consent for continued special education and related services.* (i) Parents may unilaterally withdraw their children from further receipt of all special education and related services by revoking their consent for the continued provision of special education and related services to their children.

(ii) Parental revocation of consent must be in writing.

(iii) Upon receiving a written revocation of consent, the DoDEA school must cease the provision of special education and related services and must provide the parents prior written notice before ceasing the provision of services. The notice shall comply with the requirements of paragraph (b)(19) of this section and shall advise the parents:

(A) Of any changes in educational placement and services that will result from the revocation of consent.

(B) That the school will terminate special education and related services to the child on a specified date, which shall be within a reasonable time following the delivery of the written notice.

(C) That DoDEA will not be considered to be in violation of the requirement to make FAPE available to the child because of the failure to provide the child with further special education and related services.

(D) That the DoDEA school will not be deemed to have knowledge that the child is a child with a disability and the child may be disciplined as a general education student and will not be entitled to the IDEA discipline protections.

(E) That the parents maintain the right to subsequently request an initial evaluation to determine if the child is a child with a disability who needs special education and related services and that their child will not receive special education and related services until eligibility has been determined.

(F) That the DoDEA school will not challenge, through mediation or a due process hearing, the revocation of consent to the provision of special education or related services.

(G) That while the school is not required to convene a CSC meeting or to develop an IEP for further provision of special education and related services, it is willing to convene a CSC meeting upon request of the parent prior to the date that service delivery ceases.

(iv) Revocation of consent for a particular service:

(A) Upon receiving a revocation of consent for a particular special education or related service, the DoDEA school must provide the parent prior written notice in accordance with the requirements of paragraph (b)(19) of this section.

(B) If parents disagree with the provision of a particular special education or related service and the school members of the CSC and the parents agree that the child would be provided a FAPE if the child did not receive that service, the child's IEP may be modified to remove the service.

(C) If the parent and the school members of the CSC disagree as to whether the child would be provided a FAPE if the child did not receive a particular service, the parent may use the mediation or due process procedures under this part to obtain a determination as to whether the service with which the parent disagrees is or is not appropriate to his or her child and whether it is necessary to FAPE, but the school may not cease the provision of a particular service.

(19) *Procedural safeguards*—(i) *Parental rights.* Parents of children, ages 3 through 21 inclusive, with disabilities must be afforded procedural safeguards with respect to the provision of FAPE which shall include:

(A) The right to confidentiality of personally identifiable information in accordance with Federal law and DoD regulations.

(B) The right to examine records and to participate in meetings with respect to assessment, screening, eligibility determinations, and the development and implementation of the IEP.

(C) The right to furnish or decline consent in accordance with this section.

(D) The right to prior written notice when the school proposes to initiate or change, or refuses to initiate or change the identification, evaluation, educational placement, or provision of FAPE to a child with a disability.

(*1*) The notice shall include:

(*i*) A description of the action that is being proposed or refused.

(*ii*) An explanation of why the agency proposes or refuses to take the action.

(*iii*) A description of each evaluation procedure, assessment, record, or report used as a basis for the proposed or refused action.

(*iv*) A description of the factors that were relevant to the agency's proposal or refusal.

(*v*) A description of any other options considered by the CSC and the reasons why those options were rejected.

(*vi*) Each of the procedural safeguards that is available in accordance with the IDEA and this part.

(*vii*) Sources for parents to contact to obtain assistance in understanding the provisions of this part.

(*viii*) Dispute resolution procedures, including a description of mediation, how to file a complaint, due process hearing procedures, and applicable timelines.

(*2*) The notice must be provided in language understandable to a lay person and in the native language of the parent or other mode of communication used by the parent, unless it is clearly not feasible to do so.

(E) The right to obtain an independent educational evaluation (IEE) of the child.

(F) The right to timely administrative resolution of complaints.

(G) The availability of dispute resolution through the administrative complaint, mediation, and due process procedures described in paragraph (d) of this section with respect to any matter relating to the identification, evaluation, or educational placement of the child, or a FAPE for the child, age 3 through 21 years, inclusive.

(H) The right of any party aggrieved by the decision regarding a due process complaint to bring a civil action in a district court of the United States of competent jurisdiction in accordance with paragraph (d)(21) of this section.

(ii) *Procedural safeguards notice.* A DoDEA school shall not be required to give parents a copy of the procedural safeguards notice more than once a school year, except that a copy must be given to parents upon a request from the parents; upon initial referral for evaluation or parental request for evaluation; and upon receipt of the first due process complaint.

(A) The procedural safeguards notice must include a full explanation of all of the procedural safeguards available, including:

(*1*) Independent evaluation for children (3 through 21 years, inclusive).

(*2*) Prior written notice.

(*3*) Parental consent.

(*4*) Access to educational records.

(*5*) Dispute resolution procedures together with applicable timelines including:

(*i*) The availability of mediation.

(*ii*) Procedures for filing a due process complaint and the required time period within which a due process complaint must be filed.

(*iii*) The opportunity for the DoDEA school system to resolve a due process complaint filed by a parent through the resolution process.

(*iv*) Procedures for filing an administrative complaint and for administrative resolution of the issues.

(*6*) The child's placement during pendency of due process proceedings in accordance with paragraph (d)(18) of this section.

(*7*) Procedures for children (3 through 21 years, inclusive) who are subject to placement in an interim AES.

(*8*) Requirements for unilateral placement by parents of children in private schools at public expense.

(*9*) Due process hearings, including requirements for disclosure of evaluation results and recommendations.

(*10*) The right to bring a civil action in a district court of the United States in accordance with paragraph (d)(21) of this section, including the time period in which to file such action.

(*11*) The possibility of an award of attorney's fees to the prevailing party in certain circumstances.

(B) The procedural safeguards notice must be:

(*1*) Written in language understandable to the general public.

(*2*) Provided in the native language of the parent or other mode of communication used by the parent, unless it is clearly not feasible to do so. If the procedural safeguards notice is not translated into the native language of the parent, then the DoDEA school system shall ensure that:

(*i*) The notice is translated orally or by other means for the parent in his or her native language or other mode of communication.

(*ii*) The parent understands the content of the notice.

(*iii*) There is written evidence that the requirements above have been met.

(iii) *Independent Educational Evaluation (IEE)*—(A) *Obtaining an IEE.* The DoDEA school system shall provide to the parents, upon request for an IEE, information about the requirements to meet the DoDEA school system criteria, as set forth in paragraph (b)(19)(iii)(F) of this section, and identification of qualified resources available to meet the requirements of paragraph (b)(iii)(F)(2) of this section.

(B) *Right to IEE.* The parents of a child with a disability have a right to an IEE at the DoDEA school system expense if the parent disagrees with an evaluation obtained by the DoDEA school system, subject to paragraph (b)(19)(iii)(C) to (H) of this section.

(C) *Written request for IEE.* If a parent provides the DoDEA school system with a written request for an IEE funded by the school system, then the school system shall either:

(*1*) Agree to fund an appropriate IEE that meets the criteria the DoDEA school system would use for an initial evaluation of a child as set forth in paragraph (b)(19)(iii)(F) of this section, or

(*2*) Initiate a due process hearing in accordance with paragraph (d) of this section, without unnecessary delay, and demonstrate that its evaluation was appropriate under this part.

(*i*) If the DoDEA school system initiates a due process hearing and the final decision is that the school system's evaluation is appropriate, the parent still has the right to an IEE, but not at public expense.

(*ii*) If a parent requests an IEE, the DoDEA school system may ask for the parent's reason why he or she objects to the school system's evaluation. However, the parent may not be compelled to provide an explanation and the DoDEA school system may not unreasonably delay either agreeing to fund an IEE that meets DoDEA school system criteria or initiating a due process hearing to defend its evaluation.

(D) *Parent-initiated evaluations.* If the parent obtains an IEE funded by the school system or shares with the DoDEA school system an evaluation obtained at private expense:

(*1*) The results of the evaluation shall be considered by the DoDEA school if it meets the school system's criteria in any decision made with respect to the provision of FAPE to the child.

(*2*) The results may be presented by any party as evidence at a due process hearing under this section regarding that child.

(*3*) The DoDEA school system may not be required to fund an IEE that has been obtained by a parent if at a due process hearing initiated by either party and conducted under this section, the DoDEA school system demonstrates either that:

(*i*) The parentally obtained evaluation was not educationally appropriate or failed to meet agency criteria; or

(*ii*) The DoDEA school system's evaluation was appropriate.

(E) *Hearing officer order for evaluation.* A hearing officer may only order an IEE at the DoDEA school

system's expense as part of a due process hearing under this section if:

(*1*) The school system has failed to demonstrate its assessment was appropriate; or

(*2*) The school system has not already funded an IEE in response to a given school evaluation.

(F) *DoDEA school system criteria.* An IEE provided at the DoDEA school system's expense must:

(*1*) Conform to the requirements of paragraph (b)(6)(viii) and (ix) of this section.

(*2*) Be conducted, when possible, in the geographic area where the child resides utilizing available qualified resources, including qualified examiners employed by the Military Department, in accordance with (b)(6)(iv) of this part, unless the parent can demonstrate to the satisfaction of the DoDEA school system or in a due process hearing filed in accordance with paragraph (d) of this section, that the geographic limitation renders the IEE impossible.

(G) *Conditions.* Except for the criteria in paragraph (b)(19)(iii)(F) of this section, the DoDEA school system shall not impose conditions or timelines related to obtaining an IEE at the DoDEA school system expense.

(H) *Limitations.* A parent is entitled to only one IEE at DoDEA school system expense in response to a given DoDEA school system evaluation with which the parent disagrees.

(iv) *Placement during due process, appeal, or civil procedures.* While an impartial due process proceeding, appeal proceeding, or civil proceeding is pending, unless the DoDEA school system and the parent of the child agree otherwise in writing, the child shall remain in his or her current placement, subject to the disciplinary procedures prescribed in paragraph (b)(12) of this section.

(v) *Transfer of parental rights at age of majority.* (A) In the DoDEA school system, a child reaches the age of majority at age 18.

(B) When a child with a disability reaches the age of majority (except for a child with a disability who has been determined to be incompetent in accordance with Federal or State law) the rights afforded to the parents in accordance with the IDEA and this part transfer to the child.

(C) When a child reaches the age of majority, the DoDEA school shall notify the child and the parents of the transfer of rights.

(D) When a child with a disability who has not been determined to be incompetent, but who does not have the ability to provide informed consent with respect to his or her educational program reaches the age of majority, the DoD shall appoint a parent or the parents of the child to represent the educational interests of the child throughout the period of eligibility for special education services.

(c) *Procedures for provision of related services by the military departments to students with disabilities in a DoDDS*—(1) *Evaluation procedures.* (i) Upon request by a CSC, the responsible EDIS shall ensure that a qualified medical authority conducts or verifies a medical evaluation for use by the CSC in determining the medically related disability that results in a child's need for special education and related services, and shall oversee an EDIS evaluation used in determining a child's need for related services.

(ii) The medical or related services evaluation, including necessary consultation with other medical personnel, shall be supervised by a physician or other qualified healthcare provider.

(iii) The medical or related services evaluation shall be specific to the concerns addressed in the request from the CSC.

(iv) The EDIS shall provide to the CSC an evaluation report that responds to the questions posed in the original request for an evaluation. The written report shall include:

(A) Demographic information about the child, such as the child's name, date of birth, and grade level.

(B) Behavioral observation of the child during testing.

(C) Instruments and techniques used.

(D) Evaluation results.

(E) Descriptions of the child's strengths and limitations.

(F) Instructional implications of the findings.

(G) The impact of the child's medical condition(s), if applicable, on his or her educational performance.

(v) If the EDIS that supports the DoDDS school requires assistance to conduct or complete an evaluation, the EDIS shall contact the MTF designated by the Military Department with geographic responsibility for the area where the EDIS is located.

(vi) If EDIS determines that in order to respond to the CSC referral the scope of its assessment and evaluation must be expanded beyond the areas specified in the initial parental permission, EDIS must:

(A) Obtain parental permission for the additional activities.

(B) Complete its initial evaluation by the original due date.

(C) Notify the CSC of the additional evaluation activities.

(vii) When additional evaluation information is submitted by EDIS, the CSC shall review all data and determine the need for program changes and the reconsideration of eligibility.

(viii) An EDIS provider shall serve on the CSC when eligibility, placement, or requirements for related services that EDIS provides are to be determined.

(2) *IEP*—(i) EDIS shall be provided the opportunity to participate in the IEP meeting.

(ii) EDIS shall provide related services assigned to EDIS that are listed on the IEP.

(3) *Liaison with DoDDS.* Each EDIS shall designate a special education liaison officer to:

(i) Provide liaison between the EDIS and DoDDS on requests for evaluations and other matters within their purview.

(ii) Offer, on a consultative basis, training for school personnel on medical aspects of specific disabilities.

(iii) Offer consultation and advice as needed regarding the medical services provided at school (for example, tracheotomy care, tube feeding, occupational therapy).

(iv) Participate with school personnel in developing and delivering in-service training programs that include familiarization with various conditions that impair a child's educational endeavors, the relationship of medical findings to educational functioning, related services, and the requirements of the IDEA and this part.

(d) *Dispute resolution and due process procedures*—(1) *General.* This section establishes requirements for resolving disputes regarding the provision of EIS to an infant or toddler up to 3 years of age, or the identification, evaluation, or educational placement of a child (ages 3 through 21, inclusive), or the provision of a FAPE to such child in accordance with the IDEA and this part.

(2) *Conferences.* Whenever possible, parties are encouraged to resolve disputes through the use of conferences at the lowest level possible between the parents and EDIS or the DoDEA school.

(i) Within a DoDEA school, problems should be brought first to the teacher, then the school administrator, and then the district office.

(ii) At EDIS, problems should be brought first to the EDIS provider, then the EDIS program manager, and then the local MTF commander.

(3) *Administrative complaints.* (i) A complaint filed with the responsible agency, relating to the provision of services under the IDEA and this part, other than due process complaints filed in accordance with paragraph (d)(5) of

this section, is known as an administrative complaint.

(ii) An individual or organization may file an administrative complaint alleging issues relating to services required to be delivered under the IDEA and this part with:

(A) The Office of the Inspector General of a Military Department when the issue involves services or programs for infants and toddlers with disabilities, or related services provided by the Military Departments to children with disabilities.

(B) The DoDEA Director, Office of Investigations and Internal Review (OI&IR) when the issue involves the services or programs for children ages 3 through 21, inclusive that are under the direction or control of the DoDEA school system.

(iii) An administrative complaint alleging issues relating to services required to be delivered under the IDEA or this part must include:

(A) A statement that the Military Service or the DoDEA school system has violated a requirement of the IDEA or this part.

(B) The facts on which the statement is based.

(C) The signature and contact information for the complainant.

(D) If alleging violations with respect to specific children:

(*1*) The name of the school the child is attending.

(*2*) The name and address of the residence of the child.

(*3*) A description of the nature of the problem of the child, including facts relating to the problem.

(*4*) A proposed resolution of the problem to the extent known and available to the complainant at the time the complaint is filed.

(iv) An administrative complaint may not allege a violation that occurred more than 1 year prior to the date that the complaint is received.

(v) The complainant filing an administrative complaint alleging issues related to services required to be delivered under the IDEA or this part must forward a copy of the complaint to the DoDEA school or EDIS clinic serving the child at the same time the complainant files the complaint with the appropriate authority in paragraph (d)(3)(i) of this section.

(A) Upon receipt of the complaint, the Inspector General of the Military Department concerned will notify the Secretary of the Military Department concerned, and the OI&IR will notify the Director, DoDEA, of the complaint.

(B) Upon receipt of a complaint, the responsible Military Department Inspector General or the OCA shall, if warranted, promptly open an investigation consistent with its established procedures for investigating complaints.

(*1*) The investigation shall afford the complainant an opportunity to submit additional information about the allegations.

(*2*) The investigation shall afford the DoDEA school system or the Military Department an opportunity to:

(*i*) Respond to the complaint;

(*ii*) Propose a resolution to the complaint; or

(*iii*) If the parties are willing, voluntarily engage in mediation of the complaint.

(*3*) The investigation shall produce a report consistent with those the investigating agency routinely provides, shall determine whether its findings support the complaint, and shall state whether the DoDEA school system or the Military Department is violating a requirement of the IDEA or this part.

(vi) The findings and conclusions of the report of investigation related to the administrative complaint shall be made available to the complainant and members of the public in accordance with the standard operating procedures of the investigating activity and 32 CFR parts 285 and 310.

(A) The investigating activity shall provide a copy of the report to the Director, DoDEA and the Secretary of a Military Department concerned or in accordance with the investigating activity's protocols.

(B) The report shall be provided, to the extent practicable, within 60 days of initiating the investigation, unless extended by the complainant and the DoDEA school system or the Military Department.

(vii) The Secretary of the Military Department concerned or the Director, DoDEA shall resolve complaints within their respective area of responsibility when the Military Service or the DoDEA school system is found to have failed to provide appropriate services consistent with the requirements of the IDEA or this part. Remediation may include corrective action appropriate to address the needs of the child such as compensatory services, or monetary reimbursement where otherwise authorized by law.

(viii) When a complaint received under this section is also the subject of a due process complaint regarding alleged violations of rights afforded under the IDEA and this part, or contains multiple issues of which one or more are part of that due process complaint, the investigation activity shall set aside any issues alleged in the due process complaint until a hearing is concluded in accordance with the IDEA and this part. Any issue that is not part of the due process hearing must be resolved using the procedures of this section.

(ix) If an issue raised in a complaint filed under this section has been previously decided in a due process hearing involving the same parties:

(A) The due process hearing decision is binding on that issue.

(B) The Director, DoDEA or the Secretary of the Military Department concerned shall so inform the complainant.

(4) *Mediation.* (i) A parent, the Military Department concerned, or DoDEA may request mediation at any time, whether or not a due process petition has been filed, to informally resolve a disagreement on any matter relating to the provision of EIS to an infant or toddler (birth up to 3 years of age), or the identification, evaluation, or educational placement of a child (ages 3 through 21, inclusive), or the provision of a FAPE to such child.

(ii) Mediation must be voluntary on the part of the parties and shall not be used to deny or delay a parent's right to a due process hearing or to deny other substantive or procedural rights afforded under the IDEA.

(A) DoDEA school officials participate in mediation involving special education and related services; the cognizant Military Department participates in mediation involving EIS.

(B) The initiating party's request must be written, include a description of the dispute, bear the signature of the requesting party, and be provided:

(*1*) In the case of a parent initiating mediation, to:

(*i*) The local EDIS program manager in disputes involving EDIS; or

(*ii*) The school principal in disputes involving a DoDEA school.

(*2*) In the case of the school or EDIS initiating mediation, to the parent.

(C) Acknowledgment of the request for mediation shall occur in a timely manner.

(D) Agreement to mediate shall be provided in writing to the other party in a timely manner.

(iii) Upon agreement of the parties to mediate a dispute, the local EDIS or DoDEA school shall forward a request for a mediator to the Military Department or to DoDEA's Center for Early Dispute Resolution (CEDR), respectively.

(iv) The mediator shall be obtained from the Defense Office of Hearings and Appeals (DOHA) unless another qualified and impartial mediator is obtained by the Military Department or CEDR.

(A) Where DOHA is used, the DOHA Center for Alternate Dispute Resolution (CADR) shall provide the mediator from its roster of mediators qualified in special education disputes.

(B) Where the Military Department or DoDEA elects to secure a mediator through its own DoD Component resources, the mediator shall be selected from the Component's roster of mediators qualified in special education disputes, or by contract with an outside mediator duly qualified in special education disputes and who is trained in effective mediation techniques.

(v) The Military Department or DoDEA through CEDR shall obtain a mediator within 15 business days of receipt of a request for mediation, or immediately request a mediator from the Director, DOHA, through the DOHA CADR.

(vi) When requested, the Director, DOHA, through the CADR, shall appoint a mediator within 15 business days of receiving the request, unless a party provides written notice to the Director, DOHA that the party refuses to participate in mediation.

(vii) Unless both parties agree otherwise, mediation shall commence in a timely manner after both parties agree to mediation.

(viii) The parents of the infant, toddler, or child, and EDIS or the school shall be parties in the mediation. With the consent of both parties, other persons may attend the mediation.

(ix) Mediation shall be conducted using the following rules:

(A) The Military Department concerned shall bear the cost of the mediation process in mediations concerning EIS.

(B) DoDEA shall bear the cost of the mediation process in mediations concerning special education and related services.

(C) Discussions and statements made during the mediation process, and any minutes, statements or other records of a mediation session other than a final executed mediation agreement, shall be considered confidential between the parties to that mediation and are not discoverable or admissible in a due process proceeding, appeal proceeding, or civil proceeding under this part.

(D) Mediation shall be confidential. The mediator may require the parties to sign a confidentiality pledge before the commencement of mediation.

(E) Either party may request a recess of a mediation session to consult advisors, whether or not present, or to consult privately with the mediator.

(F) The mediator shall ensure and the contract for mediation services shall require that any partial or complete resolution or agreement of any issue in mediation is reduced to writing, and that the written agreement is signed and dated by the parties, with a copy given to each party.

(x) Any written agreement resulting from the mediation shall state that all discussions that occurred during the mediation process and all records of the mediation other than a final executed agreement shall be confidential and may not be discoverable or admissible as evidence in any subsequent due process proceeding, appeal proceeding, or civil proceeding, and shall be legally binding upon the parties and enforceable in a district court of the United States.

(xi) All mediation sessions shall be held in a location that is convenient to both parties.

(xii) No hearing officer or adjudicative body shall draw any inference from the fact that a mediator or a party withdrew from mediation or from the fact that mediation did not result in settlement of a dispute.

(5) *Due process complaint procedures.* (i) Parents of infants, toddlers, and children who are covered by this part and the cognizant Military Department or DoDEA, are afforded impartial hearings and administrative appeals after the parties have waived or participated in and failed to resolve a dispute through:

(A) Mediation, in the case of an infant or toddler; or

(B) A resolution process, or mediation in lieu of the resolution process prior to proceeding to a due process hearing in the case of a child (ages 3 through 21 years, inclusive).

(ii) An impartial due process hearing is available to resolve any dispute concerning the provision of EIS to infants and toddlers with disabilities or with respect to any matter relating to the identification, evaluation, educational placement of, and the FAPE provided by the Department of Defense to children (ages 3 through 21, inclusive) who are covered by this part, in accordance with the IDEA and this part.

(A) Whenever the parents or the cognizant Military Department present a due process complaint (petition) in accordance with this part, an impartial due process hearing is available to resolve any dispute concerning the provision of EIS.

(B) When the parents of children ages 3 through 21 years, inclusive, or the cognizant Military Department or DoDEA, present a due process complaint (petition) in accordance with this part relating to any matter regarding the identification, evaluation, placement, or the provision of FAPE, the parties shall first proceed in accordance with the requirements for a statutory resolution process in accordance with this part, after which time an impartial due process hearing is available to resolve the dispute set forth by the complaint.

(iii) An expedited impartial due process hearing may be requested:

(A) By a parent when the parent disagrees with the manifestation determination or any decision regarding the child's disciplinary placement.

(B) By the school when it believes that maintaining a student in his or her current educational placement is substantially likely to result in injury to the student or others.

(iv) Any party to a special education dispute may initiate a due process hearing by filing a petition stating the specific issues that are in dispute. The initiating party is the ''petitioner'' and the responding party is the ''respondent.'' The petition itself will remain confidential, in accordance with applicable law, not be released to those not a party to the litigation and its Personally Identifiable Information shall be protected in accordance with the DoD Privacy Act.

(v) Petitioner and respondent are each entitled to representation by counsel at their own expense. The parent and child may choose to be assisted by a personal representative with special knowledge or training with respect to the problems of disabilities rather than by legal counsel.

(vi) To file a petition that affords sufficient notice of the issues and commences the running of relevant timelines, petitioners shall specifically include in the petition:

(A) The name and residential address of the child and the name of the school the child is attending or the location of the EDIS serving the child.

(B) A description of the nature of the problem of the child relating to the proposed or refused initiation or change including facts (such as who, what, when, where, how, why of the problem).

(C) A proposed resolution of the problem to the extent known and available to the petitioner at the time.

(D) The signature of the parent, or if the petitioner is DoDEA or a Military Department, an authorized representative of that petitioner, or of the counsel or personal representative for the petitioner, and his or her telephone number and mailing address.

(vii) When the cognizant Military Department or DoDEA petitions for a hearing, it shall additionally:

(A) Inform the parent of the 10 business-day deadline (or 5 school days in the case of an expedited hearing) for filing a response that specifically

addresses the issues raised in the petition.

(B) Provide the parent with a copy of this part.

(viii) A special rule applies for expedited hearing requests. The petitioner must state, as applicable to his or her petition:

(A) The disciplinary basis for the child's change in placement to an interim AES or other removal from the child's current placement.

(B) The reasons for the change in placement.

(C) The reasoning of the manifestation determination committee in concluding that a particular act of misconduct was not a manifestation of the child's disability.

(D) How the child's current educational placement is or is not substantially likely to result in injury to the child or others.

(ix) The petition or request for an expedited due process hearing must be delivered to:

(A) The Director, DOHA, by mail to P.O. Box 3656, Arlington, Virginia 22203, by fax to 703–696–1831, or email to *specialedcomplaint@osdgc.osd.mil.* Filing may also be made by hand delivery to the office of the Director, DOHA if approval from the Director, DOHA is obtained in advance of delivery.

(B) The respondent by mail, fax, email, or hand delivery.

(*1*) If the petitioner is a parent of a child (ages of 3 through 21, inclusive), or a child (in the event that rights have been transferred in accordance with paragraph (b)(19) of this section, the respondent is DoDEA and the petition must be delivered to and received by the principal of the school in which the child is enrolled, or if the child is enrolled in the Non-DoD School Program (NDSP) to the DoDEA General Counsel (*generalcounsel@hq.dodea.edu*).

(*2*) If the petitioner is the parent of an infant or toddler (birth up to 3 years of age), the respondent is the responsible Military Department and the petition must be delivered to and received by the EDIS manager.

(*3*) If the petitioner is the responsible Military Department or DoDEA, the petition must be delivered to and received by the parent of the child.

(C) Filing of the due process petition with DOHA is considered complete when received by DOHA.

(x) The timelines for requesting and conducting a due process hearing are:

(A) *Timelines for requesting a hearing.* A petitioner may not allege a violation that occurred more than 2 years before the date the petitioner knew, or should have known, about the alleged action that forms the basis of the complaint, unless the parent was prevented from requesting the hearing due to:

(*1*) Specific misrepresentation by DoDEA or EDIS that it had resolved the problem forming the basis of the complaint.

(*2*) The withholding of information by DoDEA or EDIS from the petitioning parent that was required to be provided to the parent in accordance with the IDEA and this part.

(B) *Timelines for conducting a due process hearing.* Except as provided in paragraph (d)(5)(x)(D) and (d)(8)(ii) of this section, a hearing officer shall issue findings of fact and conclusions of law not later than 50 business days:

(*1*) In a case involving EDIS, following the filing and service of a legally sufficient petition or amended petition in accordance with this section.

(*2*) In disputes involving a school and a child age 3 through 21, inclusive, following the filing and service of a legally sufficient petition or amended petition in accordance with this section and the hearing officer's receipt of notice that the 30-day resolution period concluded without agreement, the parties waived the resolution meeting, or the parties concluded mediation in lieu of the resolution process without reaching agreement.

(C) *Exceptions to the timelines for conduct of a hearing.* (*1*) When the hearing officer grants a request for discovery made by either party, as provided for in paragraph (d)(10) of this section, in which case the time required for such discovery does not count toward the 50 business days.

(*2*) When the hearing officer grants a specific extension of time for good cause in accordance with paragraph (d)(8) of this section.

(D) *Timeline for conducting an expedited hearing.* In the event of a petition for expedited hearing is requested, a DOHA hearing officer shall arrange for the hearing to be held not later than 20 school days (when school is in session) of the date the request is filed with DOHA, subject to the timeline for scheduling a resolution meeting and the 15 day resolution period requirements of this section. The hearing officer must make a determination within 10 school days after the hearing.

(6) *Responses and actions required following receipt of a petition or request for expedited hearing.* (i) Immediately upon receipt of the petition, the Director, DOHA, shall appoint a hearing officer to take charge of the case.

(A) The hearing officer shall immediately notify the parties of his or her appointment.

(B) Upon receipt of notice that a hearing officer is appointed, the parties shall communicate all motions, pleadings, or amendments in writing to the hearing officer, with a copy to the opposing party, unless the hearing officer directs otherwise.

(ii) Within 10 business days of receipt of the petition (5 school days when school is in session in the case of a petition for an expedited hearing), the respondent shall deliver a copy of the written response to the petitioner and file the original written response with the hearing officer. Filing may be made by mail to P.O. Box 3656, Arlington, Virginia 22203, by fax to 703–696–1831, by hand delivery if approved in advance by the hearing officer, or by email to *specialedcomplaint@osdgc.osd.mil.* If a hearing officer has not yet been appointed, the respondent will deliver the original written response to the Director, DOHA in accordance with paragraph (d)(5)(ix) of this section.

(iii) The respondent shall specifically address the issues raised in the due process hearing petition.

(iv) If the respondent is the cognizant Military Department or DoDEA, the response shall include:

(A) An explanation of why the respondent proposed or refused to take the action at issue in the due process complaint.

(B) A description of each evaluation procedure, assessment, record, or report the DoD Component used as the basis for the proposed or refused action.

(C) A description of the options that the respondent considered and the reasons why those options were rejected.

(D) A description of the other factors that are relevant to the respondent's proposed or refused action.

(v) The respondent may file a notice of insufficient petition within 15 business days of receiving a petition if the respondent wishes to challenge the sufficiency of the petition for failure to state the elements required by the IDEA. Within 5 business days of receiving a notice of insufficient petition, the hearing officer will issue a decision and will notify the parties in writing of that determination.

(vi) A response to the petitioner under (d)(6)(ii) of this section shall not be construed to preclude the respondent from asserting that the due process complaint was insufficient using the procedures available under (d)(6)(v) of this section.

(vii) Parties may amend a petition only if:

(A) The other party consents in writing to such amendment and is given the opportunity to resolve the complaint through the resolution process; or

(B) The hearing officer grants permission, except that the hearing officer may not grant such permission at any time later than 5 days before a due process hearing is scheduled to begin.

(viii) The filing of an amended petition resets the timelines for:

(A) The conduct of a resolution meeting and the resolution period relating to the amended petition, and

(B) All deadlines for responses and actions required following the receipt of the amended petition, and for conducting a due process hearing on the amended petition.

(7) *Statutory resolution process.* A resolution meeting shall be convened by DoDEA and a resolution period afforded, in accordance with this section, for any dispute in which a due process petition has been filed regarding the identification, evaluation, or educational placement, or the provision of FAPE for children ages 3 to 21, inclusive.

(i) Within 15 calendar days of receiving the parent's petition for due process (7 calendar days in the case of an expedited hearing), DoDEA, through the pertinent school principal or superintendent, shall convene a dispute resolution meeting, which must be attended by:

(A) The parents.

(B) A legal representative of the parents if desired by the parents.

(C) A DoDEA official designated and authorized by the District Superintendent or Area Director to exercise decision-making authority on behalf of DoDEA.

(D) A DoDEA legal representative, only if the parents are represented by counsel at the resolution meeting.

(E) The relevant members of the child's CSC who have specific knowledge of the facts identified in the petition.

(ii) The parties may agree to mediate in lieu of conducting a resolution meeting or in lieu of completing the resolution period. The resolution meeting need not be held if the parties agree in writing to waive the meeting or agree to use the mediation process.

(iii) Failure to convene or participate in resolution meeting.

(A) If DoDEA has offered to convene a resolution meeting and has been unable to obtain parental participation in the resolution meeting after making and documenting its reasonable efforts, DoDEA may, at the conclusion of the resolution period (30 days or 15 days in the case of an expedited hearing) request that a hearing officer dismiss the parent's due process complaint or request for an expedited due process hearing.

(B) If DoDEA fails to convene a resolution meeting within 15 days of receipt of a due process complaint or if it fails to participate in the resolution meeting, the parent may request the hearing officer to immediately convene the due process hearing without waiting for the 30-day resolution period to expire.

(iv) DoDEA shall have a 30-day resolution period, counted from the receipt of the complaint by the school principal, (15 days in the case of an expedited hearing request) within which to resolve the complaint to the satisfaction of the parents.

(v) The resolution period may be adjusted because of one of the following events:

(A) Both parties agree in writing to waive the resolution meeting.

(B) After the resolution meeting starts, but before the end of the applicable resolution period, the parties agree in writing that no agreement is possible and agree to waive the balance of the resolution period.

(C) Both parties agree in writing to continue the resolution meeting at the end of the applicable resolution period, but later the parent or the school withdraws from the resolution process.

(vi) If a partial or complete resolution to the dispute is reached at the resolution meeting, the parties must execute a written agreement that is:

(A) Signed by both the parents and a representative of the school with authority to bind the school to the terms of the agreement.

(B) Legally enforceable in a U.S. District Court of competent jurisdiction, unless the parties have voided the agreement within an agreement review period of 3 business days following the execution of the agreement.

(vii) Discussions held, minutes, statements, and other records of a resolution meeting, and any final executed resolution agreement are not presumed confidential and therefore are discoverable and admissible in a due process proceeding, appeal proceeding, or civil proceeding, except when the parties have agreed to confidentiality.

(viii) If DoDEA has not resolved the complaint to the satisfaction of the parents at the expiration of the resolution period or the adjusted resolution period, if applicable:

(A) DoDEA shall provide written notice to the hearing officer, copy to the parents, within 3 business days (1 business day in the case of an expedited hearing) of the expiration of the resolution period or adjusted resolution period that the parties failed to reach agreement.

(B) Upon receipt of that notification by the hearing officer, all of the applicable timelines for proceeding to a due process hearing under this section shall commence.

(ix) If the parties execute a binding written agreement at the conclusion of the resolution period, and do not subsequently declare it void during the 3-business day agreement review period, then:

(A) DoDEA shall provide written notice to the hearing officer, copy to the parents, at the conclusion of the agreement review period that the parties have reached an agreement for resolution of complaints set forth in the due process petition.

(B) Upon receipt of that notification by the presiding hearing officer, no due process hearing shall proceed on the issues resolved.

(8) *The due process hearing*—(i) *Purpose.* The purpose of the due process hearing is to establish the relevant facts necessary for the hearing officer to reach a fair and impartial determination of the case.

(ii) *Hearing officer duties.* The hearing officer shall be the presiding officer, with judicial powers to manage the proceeding and conduct the hearing. Those powers shall include, but are not limited to, the authority to:

(A) Determine the adequacy of pleadings.

(B) Decide whether to allow amendment of pleadings, provided permission is granted to authorize the amendment not later than 5 days before a due process hearing occurs.

(C) Rule on questions of timeliness and grant specific extension of time for good cause either on his or her own motion or at the request of either party.

(*1*) Good cause includes the time required for mediation in accordance with paragraph (d)(4) of this section where the parties have jointly requested an extension of time in order to complete mediation.

(*2*) If the hearing officer grants an extension of time, he or she shall identify the length of the extension and the reason for the extension in the record of the proceeding. Any such extension shall be excluded from the time required to convene a hearing or issue a final decision, and at the discretion of the hearing officer may delay other filing dates specified by this section.

(D) Rule on requests for discovery and discovery disputes.

(E) Order an evaluation of the child at the expense of the DoDEA school

system or the Military Department concerned.

(F) Rule on evidentiary issues.

(G) Ensure a full and complete record of the case is developed.

(H) Decide when the record in a case is closed.

(I) Issue findings of fact and conclusions of law.

(J) Issue a decision on substantive grounds based on a determination of whether the child received a FAPE. When the petition alleges a procedural violation, a hearing officer may find that a child did not receive a FAPE only if the procedural inadequacies:

(*1*) Impeded the child's right to a FAPE;

(*2*) Significantly impeded the parent's opportunity to participate in the decision-making process regarding the provision of FAPE to the child; or

(*3*) Caused a deprivation of educational benefits.

(K) Order such relief as is necessary for the child to receive a FAPE or appropriate EIS, including ordering the DoDEA school system or the responsible Military Department to:

(*1*) Correct a procedural deficiency that caused a denial of a FAPE or appropriate EIS;

(*2*) Conduct evaluations or assessments and report to the hearing officer;

(*3*) Change the school-aged child's placement or order the child to an AES for up to 45 days;

(*4*) Provide EIS or specific school-age educational or related services to a child to remedy a denial of FAPE, including compensatory services when appropriate and in accordance with the current early intervention or educational program; or

(*5*) Placement of a school-aged child in an appropriate residential program for children with disabilities at DoD expense, when appropriate under the law and upon a determination that DoDEA has failed to provide and cannot provide an otherwise eligible child with a FAPE at the appropriate DoD facility.

(*i*) A residential program must be one that can address the specific needs of the child as determined by the DoDEA school.

(*ii*) The program should, whenever possible, be located near members of the child's family.

(9) *Attendees at the hearing.* Attendance at the hearing is limited to:

(i) The parents and the counsel or personal representative of the parents.

(ii) A representative of DoDEA or the EDIS concerned and the counsel representing DoDEA or the EDIS.

(iii) Witnesses for the parties, including but not limited to the professional employees of DoDEA or the EDIS concerned and any expert witnesses.

(iv) A person qualified to transcribe or record the proceedings.

(v) Other persons with the agreement of the parties or the order of the hearing officer, in accordance with the privacy interests of the parents and the individual with disabilities.

(10) *Discovery.* (i) Full discovery shall be available, with the Federal Rules of Civil Procedure, Rules 26–37, 28 U.S.C. appendix, serving as a guide to parties to a due process hearing or conducted in accordance with this part.

(ii) If voluntary discovery cannot be accomplished, a party seeking discovery may file a motion with the hearing officer to accomplish discovery. The hearing officer shall grant an order to accomplish discovery upon a showing that the document or information sought is relevant or reasonably calculated to lead to the discovery of admissible evidence. An order granting discovery, or compelling testimony or the production of evidence shall be enforceable by all reasonable means within the authority of the hearing officer, to include the exclusion of testimony or witnesses, adverse inferences, and dismissal or summary judgment.

(iii) Records compiled or created in the regular course of business, which have been provided to the opposing party at least 5 business days prior to the hearing, may be received and considered by the hearing officer without authenticating witnesses.

(iv) A copy of the written or electronic transcription of a deposition taken by a Military Department or DoDEA shall be made available by the Military Department or DoDEA without charge to the opposing party.

(11) *Right to an open hearing.* The parents, or child who has reached the age of majority, have the right to an open hearing upon waiving, in writing, their privacy rights and those of the individual with disabilities who is the subject of the hearing.

(12) *Location of hearing.* Subject to modification by the hearing officer for good cause shown or upon the agreement of the parties, the hearing shall be held:

(i) In the DoDEA school district attended by the child (ages 3 through 21, inclusive):

(ii) On the military installation of the EDIS serving infants and toddlers with disabilities; or

(iii) At a suitable video teleconferencing facility convenient for the parents of the child involved in the hearing and available for the duration of a hearing.

(13) *Witnesses and documentary evidence.* (i) At least 5 business days prior to a hearing, the parties shall exchange lists of all documents and materials that each party intends to use at the hearing, including all evaluations and reports. Each party also shall disclose the names of all witnesses it intends to call at a hearing along with a proffer of the anticipated testimony of each witness.

(ii) At least 10 business days prior to a hearing, each party must provide the name, title, description of professional qualifications, and summary of proposed testimony of any expert witness it intends to call at the hearing.

(iii) Failure to disclose documents, materials, or witnesses may result in the hearing officer barring their introduction at the hearing.

(iv) Parties must limit evidence to the issues pleaded, except by order of the hearing officer or with the consent of the parties.

(v) The rules of evidence shall be relaxed to permit the development of a full evidentiary record with the Federal Rules of Evidence, 28 U.S.C. appendix, serving as guide.

(vi) All witnesses testifying at the hearing shall be advised by the hearing officer that under 18 U.S.C. 1001, it is a criminal offense to knowingly and willfully make a materially false, fictitious, or fraudulent statement or representation to a department or agency of the U.S. Government as to any matter within the jurisdiction of that department or agency, and may result in a fine or imprisonment.

(vii) A party calling a witness shall bear the witness' travel and incidental expenses associated with testifying at the hearing. The DoDEA school system or the Military Department concerned shall pay such expenses if a witness is called by the hearing officer.

(viii) The parties shall have the right to cross-examine witnesses testifying at the hearing.

(ix) The hearing officer may issue an order compelling a party to make a specific witness employed by or under control of the party available for testimony at the party's expense or to submit specific documentary or physical evidence for inspection by the hearing officer or for submission into the record on motion of either party or on the hearing officer's own motion.

(x) When the hearing officer determines that a party has failed to obey an order to make a specific witness available for testimony or to submit specific documentary or physical evidence in accordance with the hearing

officer's order, and that such failure is in knowing and willful disregard of the order, the hearing officer shall so certify as a part of the written record in the case and may order appropriate sanctions.

(14) *Transcripts.* (i) A verbatim written transcription of any deposition taken by a party shall be provided to the opposing party in hardcopy written format or as attached to an electronic email with prior permission of the recipient. If a Military Department or DoDEA takes a deposition, the verbatim written transcript of that deposition shall be provided to the parent(s) without charge.

(ii) A verbatim written transcription of the due process hearing shall be arranged by the hearing officer and shall be made available to the parties in hardcopy written format, or as an attachment to an electronic email, with prior permission of the recipient, on request and without cost to the parent(s), and a copy of the verbatim written transcript of the hearing shall become a permanent part of the record

(15) *Hearing officer's written decision.* (i) The hearing officer shall make written findings of fact and conclusions of law and shall set forth both in a written decision addressing the issues raised in the due process complaint, the resolution of those issues, and the rationale for the resolution.

(ii) The hearing officer's decision of the case shall be based on the record, which shall include the petition, the answer, the transcript of the hearing, exhibits admitted into evidence, pleadings or correspondence properly filed and served on all parties, and such other matters as the hearing officer may include in the record, if such matter is made available to all parties before the record is closed.

(iii) The hearing officer shall file the written decision with the Director, DOHA, and additionally provide the Director, DOHA with a copy of that decision from which all personally identifiable information has been redacted.

(iv) The Director, DOHA, shall forward to parents and to the DoDEA or the EDIS concerned, copies, unredacted and with all personally identifiable information redacted, of the hearing officer's decision.

(v) The decision of the hearing officer shall become final unless a timely notice of appeal is filed in accordance with paragraph (d)(17) of this section.

(vi) The DoDEA or the EDIS concerned shall implement the decision as soon as practicable after it becomes final.

(16) *Determination without hearing.* (i) At the request of a parent of an infant or toddler, birth to 3 years of age, when EIS are at issue, or of a parent of a child age 3 through 21, inclusive, or child who has reached the age of majority, when special education (including related services) are at issue, the requirement for a hearing may be waived, and the case may be submitted to the hearing officer on written documents filed by the parties. The hearing officer shall make findings of fact and conclusions of law and issue a written decision within the period fixed by paragraph (d)(5)(x) of this section.

(ii) DoDEA or the EDIS concerned may oppose a request to waive a hearing. In that event, the hearing officer shall rule on the request.

(iii) Documentary evidence submitted to the hearing officer in a case determined without a hearing shall comply with the requirements of paragraph (d)(13) of this section. A party submitting such documents shall provide copies to all other parties.

(17) *Appeal of hearing officer decision.* (i) A party may appeal the hearing officer's findings of fact and decision by filing a written notice of appeal within 15 business days of receipt of the hearing officer's decision with the Chairperson, DOHA Appeal Board by mail to P.O. Box 3656, Arlington, Virginia 22203, by fax to 703–696–1831, by email to *specialedcomplaint@osdgc.osd.mil,* or by hand delivery to the office of the Chairperson, DOHA Appeal Board if approval from the Chairperson, DOHA Appeal Board is obtained in advance of delivery. The notice of appeal must contain the appealing party's certification that a copy of the notice of appeal has been provided to the other party by mail.

(ii) Within 30 business days of filing the notice of appeal, the appealing party shall file a written statement of issues and arguments on appeal with the Chairperson, DOHA Appeal Board by mail to P.O. Box 3656, Arlington, Virginia 22203, by fax to 703–696–1831, by email to *specialedcomplaint@osdgc.osd.mil,* or by hand delivery to the office of the Chairperson, DOHA Appeal Board if approval from the Chairperson, DOHA Appeal Board is obtained in advance of filing. The appealing party shall deliver a copy to the other party by mail.

(iii) The non-appealing party shall file any reply within 20 business days of receiving the appealing party's statement of issues and arguments on appeal with the Chairperson, DOHA Appeal Board by mail to P.O. Box 3656, Arlington, Virginia 22203, by fax to 703–696–1831, by email to *specialedcomplaint@osdgc.osd.mil,* or by hand delivery to the office of the Chairperson, DOHA Appeal Board if approval from the Chairperson, DOHA Appeal Board is obtained in advance of filing The non-appealing party shall deliver a copy of the reply to the appealing party by mail.

(iv) Appeal filings with DOHA are complete upon transmittal. It is the burden of the appealing party to provide timely transmittal to and receipt by DOHA.

(v) The DOHA Appeal Board, shall issue a decision on all parties' appeals within 45 business days of receipt of the matter.

(vi) The determination of the DOHA Appeal Board shall be a final administrative decision and shall be in written form. It shall address the issues presented and set forth a rationale for the decision reached. A determination denying the appeal of a parent in whole or in part shall state that the parent has the right, in accordance with the IDEA, to bring a civil action on the matters in dispute in a district court of the United States of competent jurisdiction without regard to the amount in controversy.

(vii) No provision of this part or other DoD guidance may be construed as conferring a further right of administrative review. A party must exhaust all administrative remedies afforded by this section before seeking judicial review of a determination.

(18) *Maintenance of current educational placement.* (i) Except when a child is in an interim AES for disciplinary reasons, during the pendency of any proceeding conducted pursuant to this section, unless the school and the parents otherwise agree, the child will remain in the then current educational placement.

(ii) When the parent has appealed a decision to place a child in an interim AES, the child shall remain in the interim setting until the expiration of the prescribed period or the hearing officer makes a decision on placement, whichever occurs first, unless the parent and the school agree otherwise.

(19) *General hearing administration.* The Director, DOHA, shall:

(i) Exercise administrative responsibility for ensuring the timeliness, fairness, and impartiality of the hearing and appeal procedures to be conducted in accordance with this section.

(ii) Appoint hearing officers from the DOHA Administrative judges who shall:

(A) Be attorneys who are active members of the bar of the highest court of a State, U.S. Commonwealth, U.S. Territory, or the District of Columbia and permitted to engage in the active practice of law, who are qualified in

accordance with DoD Instruction 1442.02, ''Personnel Actions Involving Civilian Attorneys'' (available at *http://www.dtic.mil/whs/directives/corres/pdf/144202p.pdf*).

(B) Possess the knowledge of and ability to:

(*1*) Understand the provisions of the IDEA and this part, and related Federal laws and legal interpretations of those regulations by Federal courts.

(*2*) Conduct hearings in accordance with appropriate, standard legal practice.

(*3*) Render and write decisions in accordance with the requirements of this part.

(C) Be disqualified from presiding in any individual case if the hearing officer:

(*1*) Has a personal or professional interest that conflicts with the hearing officer's objectivity in the hearing.

(*2*) Is a current employee of, or military member assigned to, DoDEA or the Military Medical Department providing services in accordance with the IDEA and this part.

(20) *Publication and reporting of final decisions.* The Director, DOHA, shall ensure that hearing officer and appeal board decisions in cases arising in accordance with this section are published and indexed with all personally identifiable information redacted to protect the privacy rights of the parents who are parties in the due process hearing and the children of such parents, in accordance with 32 CFR part 310.

(21) *Civil actions.* Any party aggrieved by the final administrative decision of a due process complaint shall have the right to file a civil action in a district court of the United States of competent jurisdiction without regard to the amount in controversy. The party bringing the civil action shall have 90 days from the date of the decision of the hearing officer or, if applicable, the date of the decision of the DOHA Appeal Board, to file a civil action.

(e) *DoD–CC on early intervention, special education, and related services*—(1) *Committee membership.* The DoD–CC shall meet at least annually to facilitate collaboration in early intervention, special education, and related services in the Department of Defense. The Secretary of Defense shall appoint representatives to serve on the DoD–CC who shall be full-time or permanent part-time government employees or military members from:

(i) USD(P&R), who shall serve as the Chair.

(ii) Secretaries of the Military Departments.

(iii) Defense Health Agency.

(iv) DoDEA.

(v) GC, DoD.

(2) *Responsibilities.* The responsibilities of the DoD–CC include:

(i) Implementation of a comprehensive, multidisciplinary program of EIS for infants and toddlers with disabilities and their families.

(ii) Provision of a FAPE, including special education and related services, for children with disabilities who are enrolled full-time in the DoDEA school system, as specified in their IEP.

(iii) Designation of a subcommittee on compliance to:

(A) Advise and assist the USD(P&R) in the performance of his or her responsibilities.

(B) At the direction of the USD(P&R), advise and assist the Military Departments and DoDEA in the coordination of services among providers of early intervention, special education, and related services.

(C) Monitor compliance in the provision of EIS for infants and toddlers and special education and related services for children ages 3 to 21, inclusive.

(D) Identify common concerns, facilitate coordination of effort, and forward issues requiring resolution to the USD(P&R).

(E) Assist in the coordination of assignments of sponsors who have children with disabilities who are or who may be eligible for special education and related services through DoDEA or EIS through the Military Departments.

(F) Perform other duties as assigned by the USD(P&R), including oversight for monitoring the delivery of services consistent with the IDEA and this part.

(f) *Monitoring*—(1) *Program monitoring and oversight.* (i) The USD(P&R) shall monitor the implementation of the provisions of the IDEA and this part in the programs operated by the Department of Defense. The USD(P&R) will carry out his or her responsibilities under this section primarily through the DoD–CC.

(ii) The primary focus of monitoring shall be on:

(A) Improving educational results and functional outcomes for all children with disabilities.

(B) Ensuring the DoD programs meet the requirements of the IDEA and this part.

(iii) Monitoring shall include the following priority areas and any additional priority areas identified by the USD(P&R):

(A) Provision of a FAPE in the LRE and the delivery of early intervention services.

(B) Child-find.

(C) Program management.

(D) The use of dispute resolution including administrative complaints, due process and the mandatory resolution process, and voluntary mediation.

(E) A system of transition services.

(iv) The USD(P&R) shall develop quantifiable indicators in each of the priority areas and such qualitative indicators necessary to adequately measure performance.

(v) DoDEA and the Military Departments shall establish procedures for monitoring special services and reviewing program compliance in accordance with the requirements of this section.

(vi) By January 1 of each calendar year, the DoD–CC shall identify any additional information required to support compliance activities that will be included in the next annual compliance report to be submitted no later than September 30 of that year. The results of monitoring program areas described in paragraph (f)(1)(iii) of this section shall be reported in a manner that does not result in the disclosure of data identifiable to individual children.

(2) *Compliance reporting.* The Director, DoDEA, and the Military Departments shall submit reports to the DoD–CC not later than September 30 each year that summarize the status of compliance. The reports shall:

(i) Identify procedures conducted at headquarters and at each subordinate level, including on-site visits, to evaluate compliance with the IDEA and this part.

(ii) Summarize the findings and indicate the status of program compliance.

(iii) Describe corrective actions required of the programs that did not meet the requirements of the IDEA and this part and identify the technical assistance that was or shall be provided to ensure compliance.

(iv) Include applicable data on the operation of special education and early intervention in the Department of Defense. Data must be submitted in the format required by the DoD–CC to enable the aggregation of data across components. March 31 shall be the census date for counting children for the reporting period that begins on July 1 and ends on June 30 of the following year.

(3) *School level reporting.* (i) The reporting requirements for school aged children (3 through 21, inclusive) with disabilities shall also include:

(A) Data to determine if significant disproportionality based on race and ethnicity is occurring with respect to:

(*1*) The identification of school-aged children as children with disabilities including the identification of children as children with disabilities affected by a particular impairment described in paragraph (g) of this section.

(*2*) The placement of these children in particular educational settings.

(*3*) The incidence, duration, and type of disciplinary suspensions and expulsions.

(*4*) Removal to an interim AES, the acts or items precipitating those removals, and the number of children with disabilities who are subject to long-term suspensions or expulsions.

(*5*) The number and percentage of school-aged children with disabilities, by race, ethnicity, limited English proficiency status, gender, and disability category, who are:

(*i*) Receiving special education and related services.

(*ii*) Participating in regular education.

(*iii*) In separate classes, separate schools or facilities, or public or private residential facilities.

(B) The number of due process complaints requested, the number of hearings conducted, and the number of changes in placement ordered as a result of those hearings.

(C) The number of mediations held and the number of settlement agreements reached through such mediations.

(ii) For each year of age from age 16 through 21, children who stopped receiving special education and related services because of program completion (including graduation with a regular secondary school diploma) or other reasons, and the reasons why those children stopped receiving special education and related services.

(4) *Early intervention reporting.* The reporting requirements for infants and toddlers with disabilities shall also include:

(i) Data to determine if significant disproportionality based on race, gender, and ethnicity is occurring with respect to infants and toddlers with disabilities who:

(A) Received EIS by criteria of developmental delay or a high probability of developing a delay.

(B) Stopped receiving EIS because of program completion or for other reasons.

(C) Received EIS in natural environments.

(D) Received EIS in a timely manner as defined in paragraph (a) of this section.

(ii) The number of due process complaints requested and the number of hearings conducted.

(iii) The number of mediations held and the number of settlement agreements reached through such mediations.

(5) *USD(P&R) oversight.* (i) On behalf of the USD(P&R), the DoD–CC shall make or arrange for periodic visits, not less than annually, to selected programs to ensure the monitoring process is in place; validate the compliance data and reporting; and address select focus areas identified by the DoD–CC and priority areas identified in paragraph (f)(1) of this section. The DoD–CC may use other means in addition to periodic visits to ensure compliance with the requirements established in this part.

(ii) The DoD–CC shall identify monitoring team members to conduct monitoring activities.

(iii) For DoD–CC monitoring visits, the Secretaries of the Military Departments shall:

(A) Provide necessary technical assistance and logistical support to monitoring teams during monitoring visits to facilities for which they are responsible.

(B) Provide necessary travel funding and support for their respective team members.

(C) Cooperate with monitoring teams, including making all pertinent records available to the teams.

(D) Promptly implement monitoring teams' recommendations concerning early intervention and related services for which the Secretary concerned has responsibility, including those to be furnished through an inter-Service agreement.

(iv) For DoD–CC monitoring visits, the Director, DoDEA, shall:

(A) Provide necessary technical assistance and logistical support to monitoring teams during monitoring visits to facilities for which he or she is responsible.

(B) Cooperate with monitoring teams, including making all pertinent records available to the teams.

(C) Promptly implement monitoring teams' recommendations concerning special education and related services for which the DoDEA school system concerned has responsibility.

(v) The ASD(HA) shall provide technical assistance to the DoD monitoring teams when requested.

(vi) The GC, DoD shall:

(A) Provide legal counsel to the USD(P&R), and, where appropriate, to DoDEA, monitored agencies, and monitoring teams regarding monitoring activities conducted pursuant to this part.

(B) Provide advice about the legal requirements of this part and Federal law to the DoDEA school systems, military medical commanders, military installation commanders, and to other DoD personnel as appropriate, in connection with monitoring activities conducted pursuant to this part.

(g) *Types of disabilities in children ages 3 through 21.* A child may be eligible for services under paragraph (b) of this section if by reason of one of the following disabilities the child needs special education and related services.

(1) *Autism Spectrum Disorder.* A developmental disability significantly affecting verbal and nonverbal communication and social interaction that adversely affects a child's educational performance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. Essential features are typically but not necessarily manifested before age 3. Autism may include autism spectrum disorders such as but not limited to autistic disorder, pervasive developmental disorder not otherwise specified, and Asperger's syndrome. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance.

(2) *Deafness.* A hearing loss or deficit so severe that it impairs a child's ability to process linguistic information through hearing, with or without amplification, and affects the child's educational performance adversely.

(3) *Deaf-blindness.* A combination of hearing and visual impairments causing such severe communication, developmental, and educational needs that the child cannot be accommodated in programs specifically for children with deafness or children with blindness.

(4) *Developmental delay.* A significant discrepancy, as defined and measured in accordance with paragraph (a)(4)(ii)(A) and confirmed by clinical observation and judgment, in the actual functioning of a child, birth through age 7, or any subset of that age range including ages 3 through 5, when compared with the functioning of a non-disabled child of the same chronological age in any of the following developmental areas: Physical, cognitive, communication, social or emotional, or adaptive development. A child determined to have a developmental delay before the age of 7 may maintain that eligibility through age 9.

(5) *Emotional disturbance.* A condition confirmed by clinical evaluation and diagnosis and that, over a long period of time and to a marked degree, adversely affects educational

performance and exhibits one or more of the following characteristics:

(i) Inability to learn that cannot be explained by intellectual, sensory, or health factors.

(ii) Inability to build or maintain satisfactory interpersonal relationships with peers and teachers.

(iii) Inappropriate types of behavior or feelings under normal circumstances.

(iv) A general pervasive mood of unhappiness or depression.

(v) A tendency to develop physical symptoms or fears associated with personal or school problems.

(vi) Includes children who are schizophrenic, but does not include children who are socially maladjusted unless it is determined they are emotionally disturbed.

(6) *Hearing impairment.* An impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but is not included under the definition of deafness.

(7) *Intellectual disability.* Significantly below-average general intellectual functioning, existing concurrently with deficits in adaptive behavior. This disability is manifested during the developmental period and adversely affects a child's educational performance.

(8) *Orthopedic impairment.* A severe orthopedic impairment that adversely affects a child's educational performance. That term includes congenital impairments such as club foot or absence of some member; impairments caused by disease, such as poliomyelitis and bone tuberculosis; and impairments from other causes such as cerebral palsy, amputations, and fractures or burns causing contractures.

(9) *Other health impairment.* Limited strength, vitality, or alertness including a heightened alertness to environmental stimuli that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems and that adversely affects a child's educational performance. Such impairments may include, but are not necessarily limited to, attention deficit disorder, attention deficit hyperactivity disorder, heart condition, tuberculosis, rheumatic fever, nephritis, asthma, sickle cell anemia, hemophilia, seizure disorder, lead poisoning, leukemia, or diabetes.

(10) *Specific learning disability.* A disorder in one or more of the basic psychological processes involved in understanding or in using spoken or written language that may manifest itself as an imperfect ability to listen, think, speak, read, write, spell, remember, or do mathematical calculations. That term includes such conditions, recognizing that they may have been otherwise labeled with terms such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. This term does not include learning problems that are primarily the result of visual, hearing, or motor disabilities; intellectual disability; emotional disturbance; or environmental, cultural, or economic differences.

(11) *Speech or language impairments.* A communication disorder such as stuttering; impaired articulation; limited, impaired or delayed capacity to use expressive and/or receptive language; or a voice impairment that adversely affects a child's educational performance.

(12) *Traumatic brain injury.* An acquired injury to the brain caused by an external physical force resulting in total or partial functional disability or psychosocial impairment (or both) that adversely affects educational performance. Includes open or closed head injuries resulting in impairments in one or more areas including cognition, language, memory, attention, reasoning, abstract thinking, judgment, problem solving, sensory, perceptual and motor abilities, psychosocial behavior, physical function, information processing, and speech. The term does not include brain injuries that are congenital or degenerative or brain injuries that are induced by birth trauma.

(13) *Visual impairment, including blindness.* An impairment of vision that, even with correction, adversely affects a child's educational performance. Term includes both partial sight and blindness. DoD also recognizes that a child may be eligible for services under paragraph (b) if they demonstrate ''Multiple Disabilities'' which DoD defines as: ''Concomitant impairments (such as intellectual disability-blindness or intellectual disability-orthopedic impairment), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. Multiple disabilities does not include deaf-blindness, which is set forth as its own type of disability at § 57.6(g)(3).

Dated: June 17, 2015.

Aaron Siegel,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

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FEDERAL REGISTER

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Part IV

The President

Executive Order 13697—Amendment to Executive Order 11155, Awards for Special Capability in Career and Technical Education

Federal Register
Vol. 80, No. 122
Thursday, June 25, 2015

Presidential Documents

Title 3—

The President

Executive Order 13697 of June 22, 2015

Amendment to Executive Order 11155, Awards for Special Capability in Career and Technical Education

By the authority vested in me as President by the Constitution and the laws of the United States of America, it is hereby ordered that section 2 of Executive Order 11155 of May 23, 1964, as amended by Executive Order 12158 of September 18, 1979, is further amended by adding a new paragraph (6) to read as follows:

''(6) In addition to the Presidential Scholars provided for in paragraphs (3), (4), and (5) of this section, the Commission may choose other Presidential Scholars not exceeding twenty in any one year. These Scholars shall be chosen at large, from the jurisdictions referred to in paragraph (3), on the basis of outstanding scholarship and demonstrated ability and accomplishment in career and technical education fields.''

THE WHITE HOUSE,
June 22, 2015.

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Thursday, June 25, 2015

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FEDERAL REGISTER PAGES AND DATE, JUNE

CFR PARTS AFFECTED DURING JUNE

At the end of each month the Office of the Federal Register publishes separately a List of CFR Sections Affected (LSA), which lists parts and sections affected by documents published since the revision date of each title.

204.....35565
208.....32658
225.....32658
323.....32658
390.....32658
600.....32294
1026.....32658
1222.....32658
1238.....35188

Proposed Rules:
Ch. I.....32046
Ch. II.....32046
Ch. III.....32046
607.....35888
614.....35888
615.....35888
620.....35888
628.....35888
Ch. VII.....36252

13 CFR

120.....34043

14 CFR

23.....34242
25.....34533, 36469, 36470
33.....32440
39.....30928, 32294, 32441, 32445, 32449, 32451, 32453, 32456, 32458, 32460, 32461, 34244, 34247, 34249, 34252, 34256, 34258, 34262, 34534, 34827, 34831, 35191, 35192, 36471
61.....33397
71.....32464, 33401, 34264, 35568, 35833, 36472
73.....34265
95.....31988
97.....32297, 32299
121.....33397
400.....31831
401.....31831

Proposed Rules:
39.....30963, 31325, 32055, 32058, 32061, 32063, 32066, 32069, 32072, 32315, 32316, 32508, 32510, 33208, 34098, 34101, 34103, 34106, 34326, 34330, 34332, 34335, 34560, 35260, 36255, 36258, 36493
61.....34338
71.....32074, 34109, 34855, 35597, 35598, 35599, 35601, 35889, 35890, 36261, 36262, 36264, 36265, 36495, 36496
91.....34346
141.....34338
440.....34110

15 CFR

740.....34266
742.....34266
744.....31834, 35195
752.....34266
774.....34266
902.....32465, 35195
922.....34047

Proposed Rules:
734.....31505
740.....31505
750.....31505
764.....31505
772.....31505
774.....34562

16 CFR

Proposed Rules:
313.....36267

17 CFR

14.....32855
200.....31836, 35207
230.....31836, 35207
232.....31836, 35207
239.....31836, 35207
240.....31836, 35207
249.....31836, 35207
260.....31836, 35207

Proposed Rules:
32.....31326
200.....33590
210.....33590
230.....33590
232.....33590
239.....33590
240.....33590
249.....33590
270.....33590
274.....33590
275.....33590
279.....33590

18 CFR

385.....36234

Proposed Rules:
40.....36280, 36293

19 CFR

351.....36473

20 CFR

404.....31990, 34048
416.....31990

21 CFR

73.....31466, 32303
107.....35834
172.....34274
510.....34276
514.....31708
520.....34276
522.....34276
526.....34276
528.....34276
558.....31708, 35841
573.....35568
870.....32307
876.....30931, 35842
895.....31299

Proposed Rules:
15.....32868
558.....31520
1308.....31521

22 CFR

135.....31299
145.....31299
238.....36236

Proposed Rules:
96.....32869
120.....31525
121.....34572
123.....31525
125.....31525
127.....31525

23 CFR

Proposed Rules:
625.....31327

24 CFR

Ch. IX.....33157

Proposed Rules:
91.....31538
576.....31538
888.....31332

25 CFR

502.....31991
513.....31991
514.....31991
516.....31991
522.....31991
531.....31991
533.....31991
535.....31991
556.....31991
559.....31991
571.....31991
573.....31991
575.....31991
580.....31991

26 CFR

1.....31837, 31995, 31996, 33402, 34051, 35207
20.....34279
25.....34279
54.....34292
602.....34279, 35207

Proposed Rules:
1.....33211, 33451, 33452, 34111, 34856, 35262, 35602, 36301
25.....35602
26.....35602
301.....33211, 35602

27 CFR

Proposed Rules:
9.....34857, 34864

28 CFR

0.....31998
16.....34051
552.....32000

Proposed Rules:
2.....34111

29 CFR

1611.....34538
2590.....34292
4022.....34052
4044.....34052
4233.....35220

Proposed Rules:
2509.....34869
2510.....34869
2550.....34869

30 CFR

Proposed Rules:
250.....31560, 34113
917.....33456

31 CFR

515.....34053
596.....34053

Proposed Rules:
1.....31336

32 CFR

57.....36654
706.....32002

33 CFR

100.....32466, 35236, 35239, 35843
117.....30934, 31300, 31466, 31467, 32312, 32467, 34055, 34315, 34833, 35241, 35243, 35570
165.....30934, 30935, 30936, 31300, 31467, 31843, 32312, 32313, 32467, 32468, 33412, 34056, 34058, 34061, 34316, 35244, 35570, 35571, 35844, 35847

Proposed Rules:
100.....32512, 35281, 35892
105.....32512
165.....32318, 32321
334.....35620, 35621

34 CFR

Subtitle A.....32210, 34202
222.....33157

Proposed Rules:
Ch. III.....34579

36 CFR

1.....36474
2.....36474
3.....36474
4.....36474
5.....36474
6.....36474
7.....36474
11.....36474
12.....36474
13.....36474

37 CFR

2.....33170
7.....33170
42.....34318

38 CFR

2.....34834
3.....35246
36.....34318

Proposed Rules:
4.....32513
17.....34794, 36305
51.....34794, 36305
52.....34794, 36305

39 CFR

601.....31844
955.....31303
3020.....35575

Proposed Rules:
3050.....35898, 36498

40 CFR

9.....32003
52.....30939, 30941, 31305, 31844, 32017, 32019, 32026, 32469, 32472, 32474, 33191, 33192, 33195, 33413, 33418, 33840, 34063, 34538, 34835, 36239, 36242, 36246, 36477, 36481, 36483
62.....32474
63.....31470, 36247
81.....32474, 36247
98.....33425
180.....31481, 32029, 32034, 34065, 34070, 35249
721.....32003

Proposed Rules:
Ch. I.....35297
52 .....30965, 30974, 30984, 31338, 31867, 32078, 32324, 32522, 32870, 32874, 33222, 33223, 33458, 33460, 35284, 35295, 36306, 36498
80.....31870, 33100
82.....33460
97.....30988
152.....36314
180.....36315
228.....34871
271.....31338
435.....31342
721.....32879
745.....31871

41 CFR

51–6.....32038, 35847

42 CFR

8.....34837
100.....35848
413.....31485
425.....32692
Proposed Rules:
10.....34583
34.....35899
88.....32333
431.....31098
433.....31098
438.....31098
440.....31098
457.....31098
495.....31098

43 CFR

Proposed Rules:
3100.....31560

44 CFR

64.....31847, 35851
Proposed Rules:
67 .....32334, 32335, 32336, 32337

45 CFR

1.....34838
147.....34292
153.....33198
170.....32477
1155.....33155
Proposed Rules:
Ch. XIII.....35430
Subch. B.....35430

47 CFR

0.....33425, 36164
1.....33425, 36164
2.....33425, 36164
4.....34321
15.....33425
54.....35575
64.....32857
68.....33425
76.....35854
90.....36164
95.....36164
96.....36164
Proposed Rules:
1.....34119
2.....34119
4.....34350
64.....32885
90.....34119
95.....34119
96.....34119

48 CFR

216.....34078
217.....34078
225.....31309
227.....34079
231.....34324
237.....34324
523.....36248
552.....36248
1602.....32859
1615.....32859
1652.....32859
Proposed Rules:
1.....32909
2.....31561, 32909
5.....31561
7.....31561
8.....31561
10.....31561
12.....31561
15.....31561, 32909
16.....31561
19.....31561, 32909
52.....31561, 32909
517.....34126
552.....34126

49 CFR

10.....32039
383.....35577
384.....35577
385.....34839, 35253
389.....32861
391.....35577
553.....36487
571.....36050
572.....35858
1510.....31850
Proposed Rules:
393.....34588
665.....36112
800.....34874

50 CFR

17.....34500, 35860
218.....31310
300.....32313, 35195
622 .....30947, 32478, 34538, 36249
635.....32040, 32478
648 .....31864, 32480, 34841, 35255
660 .....31486, 31858, 32465
665.....31863
679.....32866, 36250
697.....32487
Proposed Rules:
17 .....30990, 31875, 32922, 34594, 34595, 35916
20.....33223
32.....33342
218.....31738
223.....34594
224.....34594
622.....31880
635.....33467
648.....31343, 31347
660.....31884

LIST OF PUBLIC LAWS

Note: No public bills which have become law were received by the Office of the Federal Register for inclusion in today's **List of Public Laws**.

Last List June 18, 2015

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