

burdens, and reduce the number of appeals of NCE comparative licensing decisions.

First, to improve the NCE comparative process, the NCE LPFM Report and Order: (1) Eliminated the governing document requirements for established local applicants and applicants claiming diversity points; (2) established a uniform divestiture pledge policy; (3) expanded the tie-breaker criteria and revises the procedures for allocating time in mandatory time-sharing situations; and (4) clarified and modified the “holding period” rule.

Second, the NCE LPFM Report and Order adopted the following changes to the LPFM comparative process: (1) Prohibited amendments that attempt to cure past unauthorized station violations; (2) authorized time-sharing discussions prior to tentative selectee designations; and (3) established procedures for remaining tentative selectees following dismissal of point aggregation time-share agreements.

Third, the NCE LPFM Report and Order adopted the following general changes: (1) Defined which applicant board changes are major changes; (2) clarified the reasonable site assurance requirements; (3) streamlined construction deadline tolling procedures and notification requirements; (4) lengthened the LPFM construction period; and (5) eliminated restrictions on the assignment and transfer of LPFM authorizations.

Specifically, pertaining to this Information Collection and NCE and LPFM stations, the Commission removed the restrictive LPFM station three-year “holding period” certification from CDBS Forms 314 and 315, and revised the relevant rules, 47 CFR 73.865 and 73.7005, the forms, and corresponding instructions, as follows:

(1) Changed all references to “holding period” to “maintenance of comparative qualifications,” and requiring NCE stations awarded by the point system to certify satisfying the four-year “maintenance of comparative qualifications” period;

(2) required LPFM applicants to certify that it has been at least 18 months since the station’s initial construction permit was granted in accordance with 47 CFR 73.865(c);

(3) required LPFM applicants to certify that the assignment/transfer of the LPFM authorization satisfies the consideration restrictions of 47 CFR 73.865(a)(1);

(4) required LPFM authorizations awarded by the LPFM comparative point system, to indicate whether the LPFM station has operated on-air for at least four years since grant;

(5) required NCE applicants to certify with the proposed acquisition comports with 47 CFR 73.7005(c) diversity requirements, based on any “diversity of ownership” points awarded in an NCE points system analysis.

Moreover, the NCE LPFM Report and Order will increase the number of applicants eligible to file Schedules 314 and 315 by eliminating both the absolute prohibition on the assignment/transfer of LPFM construction permits and the three-year holding period restriction on assigning LPFM licenses. The elimination of these restrictions will benefit the LPFM service by increasing the likelihood that LPFM permits will be constructed, provide new service to communities, and help make the LPFM stations more viable.

Upon adoption, the Commission, submitted to OMB for the approval of information collection requirements contained in the Amendment of Section 73.3580 of the Commission’s Rules Regarding Public Notice of the Filing of Applications; Modernization of Media Regulation Initiative; Revision of the Public Notice Requirements of Section 73.3580, Second Report and Order, MB Docket Nos. 17–254, 17–105, & 05–6, FCC 20–65 (adopted May 12, 2020, rel. May 13, 2020) (2020 Public Notice Second Report and Order). The Commission adopted new, streamlined procedures for stations to provide public notice of the filing of certain applications. Stations, including commercial stations filing assignment and transfer applications, that were previously required to post public notice in a local newspaper, must now post notice online either on the station website or a website affiliated with the station, its licensee, or its parent entity, or else must post notice on a publicly accessible, locally targeted website, for 30 continuous days following acceptance of the application for filing. Stations, including those filing assignment and transfer applications, that are required to make on-air announcements of the filing of certain applications, must continue to do so, but the announcements are shorter and direct viewers and listeners to the application as filed and displayed in either the station’s Online Public Inspection File or another Commission database. A total of six on-air announcements are required, at least one per week and no more than one per day or two per week, to be broadcast between 7:00 a.m. and 11:00 p.m. local time, Monday through Friday, beginning after the application is accepted for filing.

The changes pertaining to this Information Collection and to 47 CFR

73.3580 adopted in the 2020 Public Notice Second Report and Order, did not necessitate changes to Schedules 314 or 315, nor did they affect the substance, burden hours, or costs of completing the forms. The rule changes did, however, reduce burdens and costs associated with filing the application.

Federal Communications Commission.

**Marlene Dortch,**

*Secretary, Office of the Secretary.*

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## FEDERAL COMMUNICATIONS COMMISSION

[OMB 3060–1247; FR ID 345123]

### Information Collection Being Reviewed by the Federal Communications Commission

**AGENCY:** Federal Communications Commission.

**ACTION:** Notice; request for comments.

**SUMMARY:** As part of its continuing effort to reduce paperwork burdens, and as required by the Paperwork Reduction Act (PRA) of 1995, the Federal Communications Commission (FCC or the Commission) invites the general public and other Federal agencies to take this opportunity to comment on the following information collection. Comments are requested concerning: whether the proposed collection of information is necessary for the proper performance of the functions of the Commission, including whether the information shall have practical utility; the accuracy of the Commission’s burden estimate; ways to enhance the quality, utility, and clarity of the information collected; ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology; and ways to further reduce the information collection burden on small business concerns with fewer than 25 employees.

**DATES:** Written PRA comments should be submitted on or before July 7, 2026. 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, you should advise the contact listed below as soon as possible.

**ADDRESSES:** Direct all PRA comments to Nicole Ongele, FCC, via email [PRA@fcc.gov](mailto:PRA@fcc.gov) and to [nicole.ongele@fcc.gov](mailto:nicole.ongele@fcc.gov).

**FOR FURTHER INFORMATION CONTACT:** For additional information about the

information collection, contact Nicole Ongele, (202) 418–2991.

**SUPPLEMENTARY INFORMATION:** The FCC may not conduct or sponsor a collection of information unless it displays a currently valid control number. No person shall be subject to any penalty for failing to comply with a collection of information subject to the PRA that does not display a valid Office of Management and Budget (OMB) control number.

*OMB Control Number:* 3060–1247.

*Title:* Part 32 Uniform System of Accounts.

*Form Number:* N/A.

*Type of Review:* Extension of a currently approved collection.

*Respondents:* Business or other for-profit entities.

*Number of Respondents and Responses:* 854 respondents; 1,696 responses.

*Estimated Time per Response:* 20–40 hours.

*Frequency of Response:* On occasion, and annual reporting requirements; recordkeeping requirements.

*Obligation to Respond:* Required to obtain or retain benefits. Statutory authority for this information collection is contained in sections 10, 201, 219–220, 224, and 403 of the Communications Act of 1934, as amended; 47 U.S.C. 160, 201, 219–220, 224, and 403.

*Total Annual Burden:* 51,360 hours.

*Total Annual Cost:* No cost.

*Needs and Uses:* On February 24, 2017, the Commission released the Part 32 Order, WC Docket No. 14–130, CC Docket No. 80–286, FCC 17–15, which minimized the compliance burdens imposed by the Uniform System of Accounts (USOA) on price cap and rate-of-return telephone companies, while ensuring that the Commission retains access to the information it needs to fulfill its regulatory duties. The Commission consolidated Class A and Class B accounts by eliminating the current classification of carriers, which divides incumbent LECS into two classes for accounting purposes based on annual revenues. Carriers subject to Part 32's USOA are now only required to keep Class B accounts.

Pursuant to the Part 32 Order, price cap carriers may elect to use generally accepted accounting principles (GAAP) for all regulatory accounting purposes if they: (1) Establish an "Implementation Rate Difference" (IRD) which is the difference between pole attachment rates calculated under Part 32 and under GAAP as of the last full year preceding the carrier's initial opting out of Part 32 accounting requirements; and (2) adjust

their annually-computed GAAP-based pole attachment rates by the IRD for a period of 12 years after the election. Alternatively, price cap carriers may elect to use GAAP accounting for all purposes other than those associated with pole attachment rates and continue to use the Part 32 accounts and procedures applicable to pole attachment rates for up to 12 years. A price cap carrier may be required to submit pole attachment accounting data to the Commission for three years following the effective date of the rule permitting a price cap carrier to elect GAAP accounting. If a pole attacher informs the Commission of a suspected problem with pole attachment rates, the Commission will require the price cap carrier to file its pole attachment data for the state in question. This requirement may be extended for an additional three years, if necessary.

The Commission reduced the accounting requirements for telephone companies with a continuing obligation to comply with Part 32 in a number of areas. Telephone companies may: (1) Carry an asset at its purchase price when it was acquired, even if its value has increased or declined when it goes into regulated service; (2) reprice an asset at market value after a merger or acquisition consistent with GAAP; (3) use GAAP principles to determine Allowance-for-Funds-Used-During Construction; and (4) employ the GAAP standard of materiality. Rate-of-return carriers receiving cost-based support must determine materiality consistent with the general materiality guidelines promulgated by the Auditing Standards Board. Price cap carriers with a continuing Part 32 accounting obligation must maintain continuing property records necessary to track substantial assets and investments in an accurate, auditable manner. The carriers must make such property information available to the Commission upon request. Carriers subject to Part 32 must continue to comply with the USOA's depreciation procedures and its rules for cost of removal-and-salvage accounting.

Pursuant to the October 24, 2018 Rate-of-Return Business Data Services Report and Order, WC Docket No. 17–144, FCC 18–146, rate-of-return carriers currently receiving model-based or other fixed high-cost support may voluntarily elect to transition their business services offerings from rate-of-return to incentive regulation. Thus, electing carriers that choose to use GAAP instead of the Uniform System of Accounts are relieved of virtually all of the filing and recordkeeping requirements of the Uniform System of Accounts, with the sole exception of the same data

provisioning requirements for the calculation of pole attachment rates as price cap carriers.

Federal Communications Commission.

**Marlene Dortch,**

*Secretary, Office of the Secretary.*

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## FEDERAL RESERVE SYSTEM

### Formations of, Acquisitions by, and Mergers of Bank Holding Companies

The companies listed in this notice have applied to the Board for approval, pursuant to the Bank Holding Company Act of 1956 (12 U.S.C. 1841 *et seq.*) (BHC Act), Regulation Y (12 CFR part 225), and all other applicable statutes and regulations to become a bank holding company and/or to acquire the assets or the ownership of, control of, or the power to vote shares of a bank or bank holding company and all of the banks and nonbanking companies owned by the bank holding company, including the companies listed below.

The public portions of the applications listed below, as well as other related filings required by the Board, if any, are available for immediate inspection at the Federal Reserve Bank(s) indicated below and at the offices of the Board of Governors. This information may also be obtained on an expedited basis, upon request, by contacting the appropriate Federal Reserve Bank and from the Board's Freedom of Information Office at <https://www.federalreserve.gov/foia/request.htm>. Interested persons may express their views in writing on the standards enumerated in the BHC Act (12 U.S.C. 1842(c)).

Comments received are subject to public disclosure. In general, comments received will be made available without change and will not be modified to remove personal or business information including confidential, contact, or other identifying information. Comments should not include any information such as confidential information that would not be appropriate for public disclosure.

Comments regarding each of these applications must be received at the Reserve Bank indicated or the offices of the Board of Governors, Benjamin W. McDonough, Secretary of the Board, 20th Street and Constitution Avenue NW, Washington DC 20551–0001, not later than June 8, 2026.

*A. Federal Reserve Bank of Dallas* (Lindsey Wieck, Director, Mergers & Acquisitions) 2200 North Pearl Street,