

State	City/town/county	Source of flooding	Location	# Depth in feet above ground. *Elevation in feet. (NGVD)	
				Existing	Modified

Maps are available for inspection at 1042 14th Avenue, Suite 101, West Fargo, North Dakota.

Send comments to The Honorable Kate Olsen, Mayor, City of Mapleton, P.O. Box 9, Mapleton, North Dakota 58059.

The Honorable Kate Olsen, Mayor, City of Mapleton, P.O. Box 9, Mapleton, North Dakota 58059.	Raymond (Township) (Cass County).	Maple River .....	At middle of eastern edge of Section 30 in Township 140 North Range 50 West.	None	*903
			At southwestern corner of Section 30 in Township 140 North Range 50 West.	None	*904

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

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

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

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

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

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

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

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

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

Dated: June 18, 2001.

**Robert F. Shea,**

*Acting Administrator, Federal Insurance Administration and Mitigation.*

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

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**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Part 32**

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

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

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule; comments requested.

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

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

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

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

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

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

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

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

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

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

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

### Initial Regulatory Flexibility Analysis

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

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

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

#### B. Legal Basis

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

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

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

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

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

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

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

may be affected by the proposals in this document.

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

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

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

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

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

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

None.

Federal Communications Commission.

**Kenneth P. Moran,**

Chief, Accounting Safeguards Division,  
Common Carrier Bureau.

**Attachment A**

*Part 32 Class Accounts (Proposed)*

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

6114 Tools and other work equipment expense	7220 Operating federal income taxes	4200 Long term funded debt
6121 Land & building expense	7230 Operating state and local income taxes	4300 Other long-term liabilities and deferred credits
6122 Furniture & artworks expense	7240 Operating other taxes	4320 Unamortized operating investment tax credits—net
6123 Office equipment expense	7250 Provision for deferred operating income taxes—net	4330 Unamortized nonoperating investment tax credits—net
6124 General purpose computers expense	7300 Nonoperating income & expense	4340 Net noncurrent deferred operating income taxes
6210 Central office switching expenses	7400 Nonoperating taxes	4341 Net deferred tax liability adjustments
6211 Non-digital expense	7500 Interest and related items	4350 Net noncurrent deferred nonoperating income taxes
6212 Digital electronic expense	7600 Extraordinary items—net	4361 Deferred tax regulatory liability
—Circuit	7910 Income effect of jurisdictional ratemaking differences—net	4370 Other jurisdictional liabilities and deferred credits—net
—Packet	7990 Nonregulated net income	4510 Capital stock
6213 Optical expense	Account Total—178	4520 Additional paid-in-capital
—Circuit	<b>Attachment B</b>	4530 Treasury stock
—Packet	<i>Part 32 Class B Accounts (Proposed)</i>	4540 Other capital
6220 Operator systems expense	1120 Cash and equivalents	4550 Retained earnings
6231 Radio systems expense	1170 Receivables	5000 Basic local service revenue
6232 Circuit equipment expense	1171 Allowance for doubtful accounts	5080 Network access revenue
—Electronic	1220 Inventories	5081 End user revenue
—Optical	—Materials and supplies	5082 Switched access revenue
6311 Station apparatus expense	—Property held for sale or lease	5083 Special access revenue
6341 Large private branch exchange expense	1280 Prepayments	5086 Interconnection revenue
6351 Public telephone terminal equipment expense	1350 Other current assets	5090 USF support revenue
6362 Other terminal equipment expense	1406 Nonregulated investments	5105 Long distance message revenue
6411 Poles expense	—Permanent investment	5200 Miscellaneous revenue
6421 Aerial cable expense	—Receivable/payable	5280 Nonregulated operating revenue
—Nonmetallic cable	—Current net income or loss	5300 Uncollectible revenue
—Metallic cable	1410 Other noncurrent assets	6110 Network support expense
6422 Underground cable expense	1437 Deferred tax regulatory asset	6120 General support expenses
—Nonmetallic cable	1438 Other deferred charges	6210 Central office switching expense
—Metallic cable	1500 Other jurisdictional assets—net	6220 Operator system expense
6423 Buried cable expense	2001 Telecommunications plant in service	6230 Central office transmission expenses
—Nonmetallic cable	2002 Property held for future telecommunications use	6310 Information origination/termination expense
—Metallic cable	2003 Telecommunications plant under construction	6410 Cable and wire facilities expenses
6431 Aerial wire expense	2005 Telecommunications plant adjustment	6510 Other property, plant and equipment expenses
6441 Conduit systems expense	2006 Nonoperating plant	6530 Network operations expenses
6510 Property held for future telecommunications use expense	2007 Goodwill	6540 Access expense
6512 Provisioning expense	2110 Land and support assets	6551 Interconnection expense
6531 Power expense	2210 Central Office—Switching	6554 USF support expense
6532 Network administration expense	2220 Operator systems	6560 Depreciation and amortization expenses
6533 Testing expense	2230 Central office—Transmission	6610 Marketing
6534 Plant operations administration expense	2310 Information origination/termination	6620 Services
6535 Engineering expense	2410 Cable and wire facilities	6720 General and administrative
6540 Access expense	2680 Amortizable tangible assets	7100 Other operating income and expense
6551 Interconnection expense	2690 Intangibles	7200 Operating taxes
—UNE expense	3100 Accumulated depreciation	7300 Nonoperating taxes
—Resale expense	3200 Accumulated depreciation—Held for future telecommunications use	7500 Interest and related items
—Reciprocal Compensation expense	3300 Accumulated depreciation—nonoperating	7600 Extraordinary items
—Other interconnection expense	3410 Accumulated amortization—capital leases	7910 Income effect of jurisdictional ratemaking deferrals—net
6554 USF support expense	4000 Current accounts and notes payable	7990 Nonregulated net income
6560 Depreciation & amortization expenses	4070 Income taxes—accrued	Account Totals—89
6610 Marketing	4080 Other taxes—accrued	[FR Doc. 01–15832 Filed 6–25–01; 8:45 am]
6620 Customer services	4100 Net current deferred operating income taxes	<b>BILLING CODE 6712-01-P</b>
6720 General and administrative	4110 Net current deferred operating income taxes	
7100 Other operating income & expenses	4130 Other current liabilities	
7200 Operating taxes		
7210 Operating investment tax credits net		