

whether they wish to collocate in particular remote terminals. In CC Docket No. 96–98, the Commission sought comment on whether ILECs should provide certain notifications to competing carriers.

This proposed collection is used by the Commission, state commissions, and competitive carriers to facilitate the deployment of advanced services and other telecommunications services.

Federal Communications Commission.

*Marlene H. Dortch,*

*Secretary.*

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BILLING CODE 6712–01–S

## FEDERAL COMMUNICATIONS COMMISSION

### Notice of Public Information Collection Being Reviewed by the Federal Communications Commission, Comments Requested

October 23, 2009.

**SUMMARY:** The Federal Communications Commission, as part of its continuing effort to reduce paperwork burden invites the general public and other Federal agencies to take this opportunity to comment on the following information collection(s), as required by the Paperwork Reduction Act of 1995, 44 U.S.C. 3501–3520. An agency 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 Paperwork Reduction Act (PRA) that does not display a valid control number. Comments are requested concerning (a) 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; (b) the accuracy of the Commission's burden estimate; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) 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.

**DATES:** Persons wishing to comments on this information collection should submit comments on December 28, 2009. 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 Nicholas A. Fraser, Office of Management and Budget (OMB), via fax at (202) 395–5167, or via the Internet at Nicholas\_A\_Fraser@omb.eop.gov and to Judith B. Herman, Federal Communications Commission (FCC). To submit your PRA comments by e-mail send then to: PRA@fcc.gov.

**FOR FURTHER INFORMATION CONTACT:** Judith B. Herman, OMD, 202–418–0214. For additional information about the information collection(s) send an e-mail to PRA@fcc.gov or contact Judith B. Herman, 202–418–0214].

#### SUPPLEMENTARY INFORMATION:

OMB Control No: 3060–0775.

Title: Section 64.1903, Obligations of All Incumbent Local Exchange Carriers (LECs).

Form No.: N/A.

Type of Review: Extension of a currently approved collection.

Respondents: Business or other for-profit.

Number of Respondents: 10 respondents; 10 responses.

Estimated Time Per Response: 6,056 hours.

Frequency of Response: Recordkeeping Requirement.

Obligation to Respond: Mandatory.

Total Annual Burden: 60,560 hours.

Privacy Act Impact Assessment: N/A.

Nature and Extent of Confidentiality: The Commission is not requesting respondents to submit confidential information to the Commission. This is a recordkeeping requirement.

Need and Uses: The Commission is requesting an extension (no change in the recordkeeping requirement) in order to obtain the full three year clearance from the Office of Management and Budget (OMB). There is no change in the estimated number of respondents/responses, burden hours and annual costs.

In CC Docket Nos. 96–149 and 96–61, the Commission imposed recordkeeping requirements on independent local exchange carriers (LECs). Independent LECs wishing to offer international, Interexchange services must comply with the separate affiliate requirements of the Competitive Carrier Fifth Report and Order in order to do so. One of these requirements is that the independent LEC's international, Interexchange affiliate must maintain books of account separate from such LEC's local exchange and other activities. This regulation does not require that the affiliate maintain books of account that comply with the Commission's Part 32 rules; rather, it refers to the fact that as a separate legal entity, the international, interexchange

affiliate must maintain its own books of account in the ordinary course of its business.

This recordkeeping requirement is used by the Commission to ensure that independent LECs providing international, interexchange services through a separate affiliate are in compliance with the Communications Act of 1934, as amended, and with Commission policies and regulations.

Federal Communications Commission.

*Marlene H. Dortch,*

*Secretary.*

[FR Doc. E9–25919 Filed 10–27–09; 8:45 am]

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## FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

### Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statements on Auditing Standards

**AGENCY:** Federal Accounting Standards Advisory Board.

**ACTION:** Notice.

*Board Action:* Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act (Pub. L. 92–463), as amended, and the FASAB Rules of Procedure, as amended in April, 2004, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has released the Exposure Draft on Subsequent Events: Codification of Accounting and Financial Reporting Standards Contained in the AICPA Statements on Auditing Standards.

The American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards (SAS) AU section 560, Subsequent Events, includes accounting and financial reporting guidance that is not discussed in the authoritative literature that establishes accounting principles. The objective of the proposed Statement is to incorporate that guidance into the authoritative literature of the FASAB.

The Exposure Draft is available on the FASAB home page <http://www.fasab.gov/exposure.html>. Copies can be obtained by contacting FASAB at (202) 512–7350.

Respondents are encouraged to comment on any part of the exposure draft. Written comments are requested by December 28, 2009, and should be sent to: Wendy M. Payne, Executive Director, Federal Accounting Standards Advisory Board, 441 G Street, NW., Suite 6814, Mail Stop 6K17V, Washington, DC 20548.