

Flooding source(s)	Location of referenced elevation **	* Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground ^ Elevation in meters (MSL)		Communities affected
		Effective	Modified	

Maps are available for inspection at 25 West Main Street, Auburn, WA 98001.

**City of Bellevue**

Maps are available for inspection at 450 110th Avenue Northeast, Bellevue, WA 98009.

**City of Kent**

Maps are available for inspection at 220 4th Avenue South, Kent, WA 98032.

**City of Renton**

Maps are available for inspection at 1055 South Grady Way, Renton, WA 98057.

**City of SeaTac**

Maps are available for inspection at 4800 South 188th Street, SeaTac, WA 98188.

**City of Tukwila**

Maps are available for inspection at 6200 Southcenter Boulevard, Tukwila, WA 98188.

**Muckleshoot Tribe**

Maps are available for inspection at 39015 172nd Avenue Southeast, Auburn, WA 98092.

**Unincorporated Areas of King County**

Maps are available for inspection at 900 Oaksdale Avenue Southwest, Renton, WA 98057.

(Catalog of Federal Domestic Assistance No. 97.022, "Flood Insurance.")

Dated: February 7, 2011.

**Sandra K. Knight,**

*Deputy Federal Insurance and Mitigation Administrator, Mitigation, Department of Homeland Security, Federal Emergency Management Agency.*

[FR Doc. 2011-3509 Filed 2-15-11; 8:45 am]

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**DEPARTMENT OF DEFENSE**

**GENERAL SERVICES  
ADMINISTRATION**

**NATIONAL AERONAUTICS AND  
SPACE ADMINISTRATION**

**48 CFR Parts 31 and 52**

**[FAR Case 2010-005; Docket 2010-0005;  
Sequence 1]**

**RIN 9000-AM00**

**Federal Acquisition Regulation;  
Updated Financial Accounting  
Standards Board Accounting  
References**

**AGENCIES:** Department of Defense (DoD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

**ACTION:** Proposed rule.

**SUMMARY:** DoD, GSA, and NASA are proposing to amend the Federal Acquisition Regulation (FAR) to update references to authoritative accounting standards owing to the Financial Accounting Standards Board's (FASB's)

Accounting Standards Codification (ASC) of Generally Accepted Accounting Principles (GAAP) ("Codification of GAAP").

**DATES:** Interested parties should submit written comments to the Regulatory Secretariat at one of the addressees shown below on or before April 18, 2011 to be considered in the formation of the final rule.

**ADDRESSES:** Submit comments in response to FAR case 2010-005 by any of the following methods:

- *Regulations.gov:* <http://www.regulations.gov>. Submit comments via the Federal eRulemaking portal by inputting "FAR Case 2010-005" under the heading "Enter Keyword or ID" and selecting "Search." Select the link "Submit a Comment" that corresponds with "FAR Case 2010-005." Follow the instructions provided at the "Submit a Comment" screen. Please include your name, company name (if any), and "FAR Case 2010-005" on your attached document.

- *Fax:* (202) 501-4067.
- *Mail:* General Services Administration, Regulatory Secretariat (MVCB), ATTN: Hada Flowers, 1275 First Street, NE., 7th Floor, Washington, DC 20417.

*Instructions:* Please submit comments only and cite FAR Case 2010-005, in all correspondence related to this case. All comments received will be posted without change to <http://www.regulations.gov>, including any personal and/or business confidential information provided.

**FOR FURTHER INFORMATION CONTACT:** Mr. Edward N. Chambers, Procurement

Analyst, at (202) 501-3221 for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat at (202) 501-4755. Please cite FAR Case 2010-005.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

In June of 2009, the FASB announced, in its Statement Number 168, that effective for financial statements issued after September 15, 2009, the FASB ASC would become the source of authoritative U.S. GAAP recognized by the FASB to be applied by nongovernmental entities. The FASB stated that this codification supersedes existing references in U.S. GAAP. Consequently, DoD, GSA, and NASA are updating the superseded references in three FAR sections with the GAAP Codification references. The revisions to the three FAR sections are intended to have no effect other than to simply replace the superseded references with updated references. The references to the prior GAAP in FAR 31.205-6(o)(2)(iii)(A)(1) will be handled in a separate FAR case.

**II. Executive Order 12866**

This is not a significant regulatory action and, therefore, was not subject to review under Section 6(b) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

### III. Regulatory Flexibility Act

DoD, GSA, and NASA do not expect this proposed rule to have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because the rule merely updates references to authoritative accounting standards owing to the FASB's GAAP Accounting Standard Codification.

Therefore, an Initial Regulatory Flexibility Analysis has not been performed. DoD, GSA, and NASA invite comments from small business concerns and other interested parties on the expected impact of this rule on small entities.

DoD, GSA, and NASA will also consider comments from small entities concerning the existing regulations in subparts affected by the rule in accordance with 5 U.S.C. 610. Interested parties must submit such comments separately and should cite 5 U.S.C. 610 (FAR Case 2010-005), in correspondence.

### IV. Paperwork Reduction Act

The proposed rule does not contain any information collection requirements that require the approval of the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. chapter 35).

#### List of Subjects in 48 CFR Parts 31 and 52

Government procurement.

Dated: February 8, 2011.

Millisa Gary,

Acting Director, Office of Governmentwide Acquisition Policy.

Therefore, DoD, GSA, and NASA propose amending 48 CFR parts 31 and 52 as set forth below:

1. The authority citation for 48 CFR parts 31 and 52 continues to read as follows:

**Authority:** 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

#### PART 31—CONTRACT COST PRINCIPLES AND PROCEDURES

2. Amend section 31.205-11 by revising the introductory text of paragraph (h) to read as follows:

##### 31.205-11 Depreciation.

\* \* \* \* \*

(h) A "capital lease," as defined in Financial Accounting Standards Board's Accounting Standards Codification (FASB ASC) 840, Leases, is subject to the requirements of this cost principle. (See 31.205-36 for Operating Leases.) FASB ASC 840 requires that capital

leases be treated as purchased assets, *i.e.*, be capitalized, and the capitalized value of such assets be distributed over their useful lives as depreciation charges or over the leased life as amortization charges, as appropriate, except that—

\* \* \* \* \*

3. Amend section 31.205-36 by revising paragraph (a) to read as follows:

##### 31.205-36 Rental costs.

(a) This section is applicable to the cost of renting or leasing real or personal property acquired under "operating leases" as defined in Financial Accounting Standards Board's Accounting Standards Codification (FASB ASC) 840, Leases. (See 31.205-11 for Capital Leases.)

\* \* \* \* \*

#### PART 52—SOLICITATION PROVISIONS AND CONTRACT CLAUSES

4. Amend section 52.204-10 by revising the date of the clause and in paragraph (a), in the definition "Total compensation", revising paragraph (2) to read as follows:

##### 52.204-10 Reporting Executive Compensation and First-Tier Subcontract Awards.

\* \* \* \* \*

##### Reporting Executive Compensation and First-Tier Subcontract Awards (Date)

(a) \* \* \*

Total compensation \* \* \*

(2) *Awards of stock, stock options, and stock appreciation rights.* Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Financial Accounting Standards Board's Accounting Standards Codification (FASB ASC) 718, Compensation-Stock Compensation.

\* \* \* \* \*

5. Amend section 52.212-5 by revising the date of the clause and paragraph (b)(4) to read as follows:

##### 52.212-5 Contract Terms and Conditions Required To Implement Statutes or Executive Orders—Commercial Items.

\* \* \* \* \*

##### Contract Terms and Conditions Required To Implement Statutes or Executive Orders—Commercial Items (Date)

\* \* \* \* \*

(b) \* \* \*

(4) 52.204-10, Reporting Executive Compensation and First-Tier Subcontract Awards (Date) (Pub. L. 109-282) (31 U.S.C. 6101 note).

\* \* \* \* \*

6. Amend section 52.213-4 by revising the date of the clause and paragraph (a)(2)(i) to read as follows:

##### 52.213-4 Terms and Conditions—Simplified Acquisitions (Other Than Commercial Items).

\* \* \* \* \*

##### Terms and Conditions—Simplified Acquisitions (Other Than Commercial Items) (Date)

(a) \* \* \*

(2) \* \* \*

(i) 52.204-10, Reporting Executive Compensation and First-Tier Subcontract Awards (Date) (Pub. L. 109-282) (31 U.S.C. 6101 note).

\* \* \* \* \*

[FR Doc. 2011-3354 Filed 2-15-11; 8:45 am]

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#### DEPARTMENT OF TRANSPORTATION

##### Federal Motor Carrier Safety Administration

#### 49 CFR Parts 385, 386, 390, and 395

[Docket No. FMCSA-2004-19608]

RIN 2126-AB26

##### Hours of Service of Drivers; Availability of Supplemental Documents and Corrections to Notice of Proposed Rulemaking

**AGENCY:** Federal Motor Carrier Safety Administration (FMCSA), DOT.

**ACTION:** Notice of Proposed Rulemaking; notice of availability of supplemental documents and corrections; extension of comment period.

**SUMMARY:** This document advises the public that FMCSA has placed in the public docket three additional documents concerning hours of service (HOS) for commercial motor vehicle drivers. This notice also makes clerical corrections to both the preamble and the regulatory text of FMCSA's notice of proposed rulemaking (NPRM) on HOS requirements, which was published in the *Federal Register* on December 29, 2010. Finally, the notice extends the public comment period for the NPRM from February 28, 2011 to March 4, 2011.

**DATES:** Comments on the NPRM are due by March 4, 2011.

**FOR FURTHER INFORMATION CONTACT:** Mr. Thomas Yager, Chief, Driver and Carrier Operations Division, Federal Motor Carrier Safety Administration, U.S. Department of Transportation, 1200 New Jersey Avenue, SE., Washington, DC 20590, (202) 366-4325.