

**POSTAL SERVICE****Product Change—Priority Mail Negotiated Service Agreement**

AGENCY: Postal Service™.

ACTION: Notice.

**SUMMARY:** The Postal Service gives notice of filing a request with the Postal Regulatory Commission to add a domestic shipping services contract to the list of Negotiated Service Agreements in the Mail Classification Schedule's Competitive Products List.

**DATES:** *Date of required notice:* March 29, 2019.

**FOR FURTHER INFORMATION CONTACT:** Elizabeth Reed, 202-268-3179.

**SUPPLEMENTARY INFORMATION:** The United States Postal Service® hereby gives notice that, pursuant to 39 U.S.C. 3642 and 3632(b)(3), on March 25, 2019, it filed with the Postal Regulatory Commission a *USPS Request to Add Priority Mail Contract 514 to Competitive Product List*. Documents are available at [www.prc.gov](http://www.prc.gov), Docket Nos. MC2019-106, CP2019-115.

Elizabeth Reed,

Attorney, Corporate and Postal Business Law.

[FR Doc. 2019-06037 Filed 3-28-19; 8:45 am]

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**POSTAL SERVICE****Product Change—Priority Mail Express, Priority Mail, & First-Class Package Service Negotiated Service Agreement**

AGENCY: Postal Service™.

ACTION: Notice.

**SUMMARY:** The Postal Service gives notice of filing a request with the Postal Regulatory Commission to add a domestic shipping services contract to the list of Negotiated Service Agreements in the Mail Classification Schedule's Competitive Products List.

**DATES:** *Date of required notice:* March 29, 2019.

**FOR FURTHER INFORMATION CONTACT:** Elizabeth Reed, 202-268-3179.

**SUPPLEMENTARY INFORMATION:** The United States Postal Service® hereby gives notice that, pursuant to 39 U.S.C. 3642 and 3632(b)(3), on March 25, 2019, it filed with the Postal Regulatory Commission a *USPS Request to Add Priority Mail Express, Priority Mail, & First-Class Package Service Contract 56 to Competitive Product List*. Documents

are available at [www.prc.gov](http://www.prc.gov), Docket Nos. MC2019-105, CP2019-114.

Elizabeth Reed,

Attorney, Corporate and Postal Business Law.

[FR Doc. 2019-06036 Filed 3-28-19; 8:45 am]

BILLING CODE 7710-12-P

**SECURITIES AND EXCHANGE COMMISSION**

[Securities Act of 1933 Release No. 10621/ March 25, 2019; Securities Exchange Act of 1934 Release No. 85402/March 25, 2019]

**Order Regarding Review of FASB Accounting Support Fee for 2019 Under Section 109 of the Sarbanes-Oxley Act of 2002**

The Sarbanes-Oxley Act of 2002 (the “Act”) provides that the Securities and Exchange Commission (the “Commission”) may recognize, as generally accepted for purposes of the securities laws, any accounting principles established by a standard setting body that meets certain criteria. Consequently, Section 109 of the Act provides that all of the budget of such a standard setting body shall be payable from an annual accounting support fee assessed and collected against each issuer, as may be necessary or appropriate to pay for the budget and provide for the expenses of the standard setting body, and to provide for an independent, stable source of funding, subject to review by the Commission. Under Section 109(f) of the Act, the amount of fees collected for a fiscal year shall not exceed the “recoverable budget expenses” of the standard setting body. Section 109(h) amends Section 13(b)(2) of the Securities Exchange Act of 1934 to require issuers to pay the allocable share of a reasonable annual accounting support fee or fees, determined in accordance with Section 109 of the Act.

On April 25, 2003, the Commission issued a policy statement concluding that the Financial Accounting Standards Board (“FASB”) and its parent organization, the Financial Accounting Foundation (“FAF”), satisfied the criteria for an accounting standard-setting body under the Act, and recognizing the FASB's financial accounting and reporting standards as “generally accepted” under Section 108 of the Act.<sup>1</sup> As a consequence of that recognition, the Commission undertook a review of the FASB's accounting support fee for calendar year 2019.<sup>2</sup> In

<sup>1</sup> Financial Reporting Release No. 70.

<sup>2</sup> The Financial Accounting Foundation's Board of Trustees approved the FASB's budget on November 13, 2018. The FAF submitted the

connection with its review, the Commission also reviewed the budget for the FAF and the FASB for calendar year 2019.

Section 109 of the Act also provides that the standard setting body can have additional sources of revenue for its activities, such as earnings from sales of publications, provided that each additional source of revenue shall not jeopardize, in the judgment of the Commission, the actual or perceived independence of the standard setter. In this regard, the Commission also considered the interrelation of the operating budgets of the FAF, the FASB, and the Governmental Accounting Standards Board (“GASB”), the FASB's sister organization, which sets accounting standards used by state and local government entities. The Commission has been advised by the FAF that neither the FAF, the FASB, nor the GASB accept contributions from the accounting profession.

The Commission understands that the Office of Management and Budget (“OMB”) has determined the FASB's spending of the 2019 accounting support fee is sequestrable under the Budget Control Act of 2011.<sup>3</sup> So long as sequestration is applicable, we anticipate that the FAF will work with the Commission and Commission staff as appropriate regarding its implementation of sequestration.

After its review, the Commission determined that the 2019 annual accounting support fee for the FASB is consistent with Section 109 of the Act. Accordingly,

*It is ordered*, pursuant to Section 109 of the Act, that the FASB may act in accordance with this determination of the Commission.

By the Commission.

Eduardo A. Aleman,

Deputy Secretary.

[FR Doc. 2019-06040 Filed 3-28-19; 8:45 am]

BILLING CODE 8011-01-P

**SMALL BUSINESS ADMINISTRATION****Data Collection Available for Public Comments**

**ACTION:** 60 Day notice and request for comments.

**SUMMARY:** The Small Business Administration (SBA) intends to request

approved budget to the Commission on November 30, 2018.

<sup>3</sup> See “OMB Report Pursuant to the Sequestration Transparency Act of 2012” (Pub. L. 112-155), page 222 of 224 at: [http://www.whitehouse.gov/sites/default/files/omb/assets/legislative\\_reports/stareport.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/legislative_reports/stareport.pdf).