July 1 of the year in which the application was filed. In this case the operator named in the application shall be entitled to a refund of any excess fee paid and the Copyright Office will issue a new certificate for each player subject to the $4 fee.

(2) Corrected certificates or refunds will not be issued after the issuance of original certificates in the following cases:

(i) Where the application was correct on the date on which the application was signed, but changes (for example, a change in the operator's name or address, or the sale or destruction of a player) took place later;

(ii) Where the application identified one or more players that the operator named in the application never owned or operated, or did not own or operate at the time the application was signed, or where, before the application was signed, an identified player had been destroyed or otherwise rendered permanently incapable of being repaired; or

(iii) In any other case not specifically mentioned in paragraph (g)(1) of this section.

(3) Requests for corrections and refunds in the cases mentioned in paragraph (g)(1) of this section shall be made to the Licensing Division of the Copyright Office, and shall meet the following conditions:

(i) The request must be in writing, must be clearly identifiable as a request for a correction or refund, and, except in the cases described in paragraph (g)(1)(iii) of this section, must be received in the Copyright Office with the appropriate fee, certificate or certificates, and affidavit (where required) before the expiration of 30 days from the date on which the original certificate was issued by the Copyright Office. A request made by telephone, or by telegraphic or similar unsigned communication, will be considered to meet this requirement if it clearly identifies the basis of the request, if it is received in the Copyright Office within the required 30-day period, and if a written request meeting all the conditions of this paragraph (g)(3) of this section is also received in the Copyright Office within 14 days after the end of such 30-day period.

(ii) The original application pertaining to each correction must be sufficiently identified in the request so that it can be readily located in the records of the Copyright Office;

(iii) The original certificate pertaining to each correction or refund must be returned to the Copyright Office within the time period prescribed by paragraph (g)(3)(i) of this section. No request will be processed until the applicable certificate is returned; and

(iv) The request must contain a clear statement of the facts on which it is based, in accordance with the following requirements:

(A) In the case of duplicate listings (paragraph (g)(1)(i)) a precise and accurate identification of the particular player or players must be given.

(B) In the case of incorrect information given in the application (paragraph (g)(1)(ii) of this section) the request must clearly identify the erroneous information and provide the correct information.

(C) In the case of a certificate that contains erroneous information resulting from Copyright Office error (paragraph (g)(1)(iii) of this section) the error must be clearly indicated.

(D) In the case of overpayment within the meaning of paragraph (g)(1)(iv) of this section, the request must be acompanied by an affidavit under the official seal of any officer authorized to administer oaths within the United States, or a statement in accordance with section 1746 of title 28 of the United States Code, made and signed by the operator named in the application or the duly authorized agent of that operator in accordance with paragraph (b)(1)(vi) of this section. The affidavit or statement shall: aver that performances of nondramatic musical works were actually made available on the particular phonorecord player(s) for the first time after July 1 of the year covered by the application; Give the exact date, including month, day, and year on which such performances were first made available and the location where that event took place; specifically identify the particular phonorecord player(s) involved by the same identifying information as given in the application; and include a brief explanation of the reason for the original submission of a $8 fee for those players.

(v) In those cases where corrections or refunds are to be made under paragraph (g)(1) of this section, the request must be accompanied by a certified check, cashier's check, or money order in the following amount: (A) In the case of a duplicate listing (paragraph (g)(1)(i) of this section): $4 for each application involved; (B) in the case of an error in the operator's name or address (paragraph (g)(1)(ii)(A)) or overpayment within the meaning of paragraph (g)(1)(iv) of this section: $4 for each separate original application pertaining to the certificates to be corrected; and (C) in the case of an error in the serial number or name of the manufacturer of the player, or other identifying information (paragraph (g)(1)(ii) (B) and (C) of this section): $4 for each separate certificate to be corrected. No request will be processed until the appropriate fee is received; and

(vi) The request must be signed by the operator named in the application, or the duly authorized agent of the operator, in accordance with paragraph (b)(1)(vi) of this section.

(4) Each request for correction or refund will be made part of the original application in the records of the Copyright Office. Nothing contained in this paragraph (g) shall be considered to relieve the operator from its full obligations under title 17 of the United States Code, including penalties for affixing a certificate to a player other than the one it covers.

(17 U.S.C. 116, 702, 708.)

Dated: August 16, 1978.

BARBARA RINGER,
Register of Copyrights.

Approved:

WILLIAM J. WELSH,
The Acting Librarian of Congress.

[FR Doc. 78-23589 Filed 8-22-78; 8:45 a.m.]

[3410-11]

Title 41—Public Contracts and Property Management

CHAPTER 4—DEPARTMENT OF AGRICULTURE

PART 4-1—GENERAL

Public Contracts, Property Management, Debarred, Suspended, and Ineligible Bidders

AGENCY: Forest Service, USDA.

ACTION: Final rule.

SUMMARY: This rule revises the authority citation for 41 CFR subpart 4-1.6 and revises 41 CFR 4-1.601-1(a)(1) to amend the statutory cite for national forest timber sales. The rule makes no substantive change in the regulation, but revises the wording so that the regulation applies to timber sales made subsequent to the passage of the National Forest Management Act of 1976.

EFFECTIVE DATE: August 23, 1978.

FOR FURTHER INFORMATION CONTACT:

Peter J. Wagner, Timber Management Staff, Forest Service, USDA, P.O. Box 2417, Washington, D.C. 20013, 202-447-4051.

SUPPLEMENTARY INFORMATION: On June 6, 1978, the Secretary of Agriculture published a proposed rule (43 FR 24559) which would update the authority for appointing debarring officers for timber sales.

When Congress passed the National Forest Management Act of 1976, it repealed existing authority for national forest timber sales and substituted new authority. Thus, the statutory cite in the debarment regulation did not cover timber sales made subsequent to the passing of the above act. The revised wording corrects that deficiency.

No comments were received on the proposal. The final wording is unchanged from the proposal.

1. Therefore, 41 CFR 4-1.601-1(a)(1) is revised to read:

§ 4-1.601-1 Definitions.

(a) * * *

(1) Timber sales pursuant to 16 U.S.C. 476 and 16 U.S.C. 472a.

2. The following is added at the end of 41 CFR subpart 4-1.6:

AUTHORITY: 16 U.S.C. 476, 16 U.S.C. 551, 16 U.S.C. 472(a).

DAVID G. UNGER,
Deputy Assistant Secretary for Conservation, Research, and Education.

AUGUST 17, 1978.

[FR Doc. 78-23633 Filed 8-22-78; 8:45 am]

[4310-02]

PART 14H-70—CONTRACTING WITH INDIAN ORGANIZATIONS PURSUANT TO THE INDIAN SELF-DETERMINATION AND EDUCATION ASSISTANCE ACT

CROSS REFERENCE: For a document making miscellaneous amendments to the Bureau of Indian Affairs regulations concerning contracts with Indian organizations pursuant to the Indian Self-Determination and Education Assistance Act, see FR Doc. 78-23725, published under the headings for Title 25, Chapter I, in the Rules section of this issue. Refer to the Table of Contents under Indian Affairs Bureau, Rules, for the correct page number.

[7035-01]

Title 49—Transportation

CHAPTER X—INTERSTATE COMMERCE COMMISSION

SUBCHAPTER C—ACCOUNTS, RECORDS, AND REPORTS

[Docket No. 36923]

UNIFORM SYSTEM OF ACCOUNTS

Accounting for Prior Period Adjustments

AGENCY: Interstate Commerce Commission.

ACTION: Final decision.

SUMMARY: The accounting and reporting rules for prior period adjustments in the uniform system of accounts prescribed by the Commission are based upon the provisions of Accounting Principles Board Opinion No. 9, "Reporting the Results of Operations." In June 1977, the Financial Accounting Standards Board (FASB) issued Statement No. 16, "Prior Period Adjustments," which established new criteria for determining prior period adjustments. The Commission believes the accounting and reporting rules for prior period adjustments in the uniform system of accounts should be in accord with generally accepted accounting principles. Therefore, the Commission will adopt the provisions of FASB Statement No. 16 effective January 1, 1978.

EFFECTIVE DATE: January 1, 1978.

FOR FURTHER INFORMATION CONTACT:

Bryan Brown, Jr., Chief, Section of Accounting, Interstate Commerce Commission, Washington, D.C. 20423, phone 202-275-7448.

SUPPLEMENTARY INFORMATION: In recent years the Commission has adopted many accounting and reporting rules which have more closely alined the uniform systems of accounts with generally accepted accounting principles. The Commission will continue to adopt rules which conform with generally accepted accounting principles provided the rules result in improved presentation of financial condition and operating results, and do not interfere with its regulatory responsibilities. The Commission believes it is desirable to eliminate causes of duplicate accounting and reporting for carriers reporting to the Commission, stockholders, and others. The adoption of the provisions of FASB Statement No. 16 will eliminate a source of confusion for financial statement users and keep the accounting and reporting of Commission regulated companies on a comparable bases with other industries.

By the Commission.

H. G. HOMME, Jr.,
Acting Secretary.

PART 1201A—RAILROAD COMPANIES

General instructions.

Instruction 1-2(d)(4), "Prior period adjustments," is revised to read as follows:

* * * * *

(4) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

PART 1202—ELECTRIC RAILWAYS

INCOME

03 General instructions.

Instruction 03-2(d), "Prior period adjustments," is revised to read as follows:

* * * * *

(d) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjstments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

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PART 1205—REFRIGERATOR CARLINES

General Instructions

3 Classification of accounts.

Instruction 3(e), "Prior period adjustments," is revised to read as follows:

* * * * *

(e) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

* * * * *

PART 1206—COMMON AND CONTRACT MOTOR CARRIERS OF PASSENGERS

INSTRUCTIONS

Instruction 2-7(d), "Prior period adjustments," is revised to read as follows:

* * * * *

(d) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

* * * * *

PART 1207—CLASS I AND CLASS II COMMON AND CONTRACT MOTOR CARRIERS OF PROPERTY

CLASS I AND CLASS II MOTOR CARRIERS INSTRUCTIONS

Instruction 8(d), "Prior period adjustments," is revised to read as follows:

* * * * *

(d) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

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PART 1208—MARITIME CARRIERS

General Instructions

Instruction K(4), "Prior period adjustments," is revised to read as follows:

* * * * *

(4) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

PART 1209—INLAND AND COASTAL WATERWAYS CARRIERS

General Instructions

Instruction 4(d), "Prior period adjustments," is revised to read as follows:

* * * * *

(d) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

PART 1210—FREIGHT FORWARDERS

General Instructions

Instruction 4(d), "Prior period adjustments," is revised to read as follows:

* * * * *

(d) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

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PART 1211—RATE BUREAUS

Rate Bureau Instructions

Instruction 7(c), "Prior period adjustments," is revised to read as follows:

* * * * *

(c) *Prior period adjustments.* Only the following two items of profit and loss shall be accounted for and reported as prior period adjustments and excluded from the determination of net income for the current period:

(1) Correction of an error in the financial statements of a prior period, and

(2) Adjustments that results from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

With the exception of the two items just mentioned, all items of profit and loss recognized during a period shall be included in the determination of net income for that period.

NOTE.—The carrier shall follow generally accepted accounting principles where an interpretation of the rules is needed or obtain an interpretation from its public accountant or the Commission.

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[FR Doc. 78-23590 Filed 8-22-78; 8:45 am]