additional public notification. The format of the meeting will consist of a presentation describing the proposed Coachella Valley—San Gorgonio Pass Corridor Service Project, objectives, and existing conditions. Following the presentation, scoping meeting attendees will be able to participate in an open house format that encourages questions and comments on the Project from the public.

Felicia Young, Acting Director, Office of Program Delivery.

[FR Doc. 2016–24597 Filed 10–6–16; 4:15 pm]
BILLING CODE 4910–06–P

DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

Environmental Impact Statement for the Long Bridge Project in Washington, DC

AGENCY: Federal Railroad Administration (FRA), U.S. Department of Transportation (DOT).

ACTION: Extension of agency and public scoping comment period, Long Bridge Project.

SUMMARY: On August 26, 2016, FRA published a Notice of Intent (NOI) to prepare an Environmental Impact Statement (EIS) for the Long Bridge Project jointly with the District of Columbia Department of Transportation (DDOT) (81 FR 59036). The Proposed Action consists of potential improvements to Long Bridge and related railroad infrastructure located between the Virginia Railway Express (VRE) Crystal City Station in Arlington, Virginia, and Control Point (CP) Virginia in Washington, DC. In announcing its intent, FRA and DDOT established a 30-day public comment period that was scheduled to end on September 26, 2016. In consideration of requests for additional time to comment, FRA and DDOT are extending the scoping comment period to October 14, 2016. The extension provides agencies and the public with 30 days to submit comments following public and interagency scoping meetings held on September 14, 2016.

DATES: The scoping comment period for the Long Bridge Project is extended to October 14, 2016.

ADDRESSES: Scoping comments can be mailed to the address identified under the FOR FURTHER INFORMATION CONTACT caption below. Internet and email correspondence may be submitted through the Long Bridge Project Web site http://longbridgeproject.com/ or at info@longbridgeproject.com.

FOR FURTHER INFORMATION CONTACT: Ms. Amanda Murphy, Environmental Protection Specialist, Office of Railroad Policy and Development, Federal Railroad Administration, 1200 New Jersey Avenue SE., (Mail Stop—20), Washington, DC 20590; telephone: (202) 493–0624.


Issued in Washington, DC, on October 5, 2016.

Felicia B. Young, Acting Director, Office of Program Delivery.

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DEPARTMENT OF TRANSPORTATION

Federal Transit Administration

Final Notice on Updates to the Uniform System of Accounts (USOA) and Changes to the National Transit Database (NTD) Reporting Requirements

[DOCKET NO. FTA–2016–009]

Final Notice on Updates to the Uniform System of Accounts (USOA) and Changes to the National Transit Database (NTD) Reporting Requirements

AGENCY: Federal Transit Administration, DOT.

ACTION: Notice, response to comments.

SUMMARY: This Notice finalizes updates to the USOA and changes to NTD Automatic Passenger Counter Certification requirements.

DATES: Full implementation required in report year 2018.

FOR FURTHER INFORMATION CONTACT: Maggie Schilling, National Transit Database Deputy Program Manager, FTA Office of Budget and Policy, (202) 366–2054 or margaret.schilling@dot.gov.

SUPPLEMENTAL INFORMATION:

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A. Background

On February 3, 2016, FTA published a Federal Register notice (initial notice) (Docket No. FTA–2016–009) for comment on proposed updates to the USOA and changes to NTD reporting requirements. The USOA is the basic reference document that describes how transit agencies are to report to the NTD. The USOA was originally published in 1977 when NTD reporting began. While the NTD has undergone numerous and substantial changes in the past 38 years, the USOA was last updated for minor changes in 1995. The notice described various proposed changes to the USOA to better align with today’s NTD and accounting practices and to address FTA data needs and common questions among NTD reporters. In the initial notice, FTA proposed the following changes:

1. Separation of “Passenger-Paid Fares” and “Organization-Paid Fares”.
2. Separation of “Paid Absences” from “Fringe Benefits”.
3. Consolidation of “Casualty and Liability Costs” under General Administration Function.
5. Addition of “Voluntary Non-Exchange Transactions”.
6. Addition of “Sales and Disposals of Assets”.
7. Simplification of State Fund Reporting.

Additionally, the initial notice proposed changes to the NTD reporting requirements that are not directly addressed in the updated USOA, which are as follows:

2. Enhanced Auditor’s Review.

In the initial notice, FTA proposed that it would begin implementing the proposed reporting requirements beginning with the FY 2017 NTD reporting cycle.

B. Response to Comments on Proposed Updates to the USOA and Changes to NTD Reporting Requirements

The comment period for the initial notice closed on April 4, 2016. The following is a summary of the comments from the initial notice related to the updates to the USOA and NTD reporting requirements.

Comment: Three commenters raised a concern over the separation of “Passenger-Paid Fares” and “Organization-Paid Fares.” Commenters opposed the separation of “Passenger-Paid Fares” and “Organization-Paid Fares” stating that the additional information will add little, if any, value to the NTD report. Commenters noted that adding these additional reporting requirements will only increase the cost of compliance for reporting agencies. One commenter specifically raised a concern stating that the proposed...
change would be especially burdensome for small rural reporters and suggested that FTA rescind the proposed change for “5311 providers in areas less than 50,000 population.”

Response: FTA is sensitive to the concern that the proposed change may require additional efforts by the reporting agencies. However, FTA believes that the separation of “Passenger-Paid Fares” and “Organization-Paid Fares” will address a common source of confusion among transit agencies. There are several different types of revenue that count as fares, and the distinction between “Passenger-Paid Fares” and “Organization-Paid Fares” attempts to clarify the sources of funds that should be reported as fares. Additionally, this change will help NTD analysts in identifying and understanding special circumstances such as university towns where the farebox return is relatively high because the agency has negotiated such contracts. In developing these proposed changes, FTA conducted industry outreach which indicated that most agencies already collect this information by these categories and reporting these fares separately would not be an excessive burden.

Comment: Five commenters raised a concern over separating “Paid Absences” from “Fringe Benefits.” Commenters opposed the separation of “Paid Absences” from “Fringe Benefits” stating that the additional information will add little, if any, value to the NTD report. Commenters noted that adding these additional reporting requirements will only increase the cost of compliance for reporting agencies. While one commenter did not specifically oppose this change, the commenter explained that the organization does have this information available but that method of reporting for NTD will result in additional manpower during the initial reporting period as all current calculations will need to be modified to capture this additional requirement.

Response: FTA conducted industry outreach which indicated that the proposed change to separate “Paid Absences” from “Fringe Benefits” better and more closely align with many transit agencies’ current accounting and reporting practices. FTA believes that collecting these items separately will improve future analysis of this dataset by providing additional clarity on costs that are under a transit agency’s control (e.g., paid absences) versus costs that are external and outside the transit agency’s control (e.g., benefits such as health care). FTA realizes that although the change may initially require additional resources, these distinctions will ultimately improve data quality and analysis by data analysts.

Comment: Two commenters expressed concern over the proposed change to consolidate the “Casualty and Liability Costs” under the General Administration function. Commenters expressed concern that if “Casualty and Liability Costs” are to be categorized and reported under General Administration function as outlined in the proposal, their transit agencies would lose Federal funds since this change would shift the costs from a capital eligible operating expense requiring a 20 percent non-federal match to an operating cost requiring a 50 percent non-federal share.

Additionally, one commenter made a suggestion for FTA to consider other non-litigious settlements to be considered in this category. For example, an agency may have to provide a retroactive payment to its labor union employees due to a contract negotiation. The commenter indicated that this lump sum outlay will greatly increase the perceived expenses in a single fiscal year.

Response: The proposed change to consolidate “Casualty and Liability Costs” under General Administration function aims to align costs with their appropriate categories and simplify NTD reporting requirements for reporters. FTA’s prior decision to allow recipients to use Section 5307 funds for preventative maintenance did not originally anticipate this type of cost (i.e., casualty and liability costs) as an eligible preventative maintenance cost. This change corrects the unintended consequence of including these costs in the Vehicle Maintenance function as preventative maintenance activities by moving “Casualty and Liability Costs” to its appropriate place. FTA maintains that “Casualty and Liability Costs” are most sensibly placed in General Administration function.

Per current reporting rules, retroactive payments made to employees for prior reporting years as the result of a contract negotiation should be reported as a reconciling item on F–40 form. Reconciling items are reported as a sum amount and not by individual functions. Retroactive payments made to employees for the current reporting year should be reported on the F–30 form. It is important to note that NTD reporting does not affect the eligibility of these costs for grant reimbursement. The eligibility of expenses for grant reimbursement depends on the nature or source of the expenses. If an agency has a settlement that it does not consider as casualty and liability, the agency can reach out to its NTD analyst for clarification on object class definitions and can contact its FTA regional office to determine grant reimbursement procedures.

Comment: Eight commenters raised a concern over implementing the proposed changes to the USOA and the NTD reporting requirements for the FY 2017 NTD reporting cycle. Commenters explained that the proposed implementation of FY 2017 does not allow for adequate time for transit agencies to prepare for the change.

Response: FTA understands that some of the proposed changes may require adjustments to current data collection practices. FTA concurs with commenters that the proposed start date of FY 2017 may not provide adequate time for some agencies to make adjustments to their NTD reporting. FTA will delay the implementation of the proposed USOA changes to FY 2018.

Comment: Three commenters raised concern over reporting pension and Other Postemployment Benefits (OPEB) in light of the recently released Governmental Accounting Standards Board (GASB) statements.

Response: After taking into consideration the recent GASB statements related to pension and OPEB reporting and the delayed implementation date of the USOA changes, FTA proposes to add line items to account for “Deferred Outflows of Resources” and “Deferred Inflows of Resources” on the F–60 form, as well as to rescind the original proposed changes to add “Pension Funds” and “OPEB Adjustment” USOA object classes.

Comment: One commenter raised a question on how to report sale of an asset at a loss.

Response: If assets are sold at a loss, the amount received from the sale of the asset should be reported as Sales and Disposals of Assets. Per the NTD Policy Manual, transit agencies should not report an accounting loss from a sale because no money was received for the portion that is treated as an accounting loss.

Comment: Four commenters expressed opposition to the enhanced auditor’s review noting that the added cost detail and auditor certifications will increase the costs to reporters who are already strapped for cash due to reduced or frozen levels of Federal funding.

One commenter asked FTA to provide guidelines for the enhanced review to aid auditors in effectively and efficiently reviewing agency information.
Response: The auditor’s review is to be performed only once every ten years and, due to its limited scope, should not take more than a day of an auditor’s time. While FTA understands that this requirement will create some additional burden, FTA believes that the improved data quality and oversight justifies this requirement. In some cases, reporters have not had their NTD reporting certified by an auditor since the requirement for Independent Auditor’s Statement—Financial Data was first implemented over 30 years ago. FTA conducted outreach while developing these updates which indicated that agencies believe that business operations can change considerably in ten years and it would be appropriate to require agencies to complete this review every ten years. Additionally, the enhanced auditor’s review does not apply to rural reporters. Rural reporters should continue to comply with existing rural reporting compliance requirements.

FTA publishes guidelines for the auditor’s review in the NTD Policy Manual which is updated and published every year.

Comment: One commenter expressed concern over changes to maintenance categories for reporting on the F-30 and F-40 forms, as Vehicle Maintenance and Non-Vehicle Maintenance functions are sufficient.

Response: FTA is not proposing to expand or change the expenses reported in these two maintenance categories. The term Non-vehicle Maintenance is being replaced by the term Facilities Maintenance. Under this current proposal, transit agencies will report expenses under the following four functions in the NTD: Vehicle Operations, Vehicle Maintenance, Facility Maintenance, and General Administration.

Comment: One commenter pointed out that the USOA refers to OMB Circular No. A–87 and explained that for Federal funds awarded after December 26, 2014, the new “Uniform Guidance” applies instead of OMB Circular No. A–87.

Response: FTA will update the USOA to reflect the latest guidance. The guidance provided with a reference to A–87 is not changed by the “Uniform Guidance.”

Comment: Seven commenters raised concern over the new USOA numbering scheme as they believe they would need to make significant changes to their systems to match the new USOA numbers. While one commenter did not specifically oppose the proposed change, the commenter raised concern about whether the expectation is for the agencies to change their chart of accounts structure to the new numbering structure. This would be a monumental effort and would be very difficult and costly. Also, it would make any comparative analysis difficult since historical transactions would be reflected under the old account structure. The commenter suggests that FTA allow for mapping an agency’s existing chart of accounts to the NTD reporting instead of requiring that the existing chart of accounts be renumbered.

Response: FTA’s intention in renumbering USOA object classes was to provide a clearer numbering structure within the USOA and the NTD reporting system. FTA is proposing updates to the USOA in an effort to simplify and clarify reporting requirements which includes restructuring the USOA object classes by merging, dividing, adding, or deleting USOA object classes. FTA did not anticipate requiring transit agencies to restructure their core accounting structure. Although it was not intended or expected that transit agencies restructure their chart of accounts to match the proposed changes, FTA understands that the proposed USOA numbering scheme may cause confusion and therefore rescinds the originally proposed USOA numbering scheme. Instead, FTA will develop a new USOA numbering scheme that is more consistent with the general logic of sequencing followed in the current USOA. The NTD asks that an independent auditor review a reporter’s chart of accounts and determine that they either: (1) Match the USOA chart of accounts; or (2) can map to the USOA accounts. This is a self-certification process. Transit agencies are not required to restructure their chart of accounts/core accounting systems. Any proposed changes to the numbering conventions would still allow transit agencies to map their current chart of accounts to the USOA object classes. This mapping is considered sufficient for self-certification.

Comment: Five commenters opposed the overall expansion of the NTD reporting requirements. Commenters expressed concern that proposed change will be costly and time-consuming, without providing additional benefits. One commenter specifically expresses concern for expanding the NTD reporting requirements for small system reporters.

Response: FTA is committed to implementing reasonable NTD reporting requirements to better align with today’s accounting conventions to address FTA data needs. The current USOA has been in place for 38 years and in some cases no longer reflects current accounting practices and transit business operations. FTA’s goal with the changes to the USOA is to address inconsistencies in the USOA due to changes in technology and transit organization structure and to revise accounting principles and object classes in the USOA to align with current accounting and industry leading practices and standards. FTA identified at the list of changes by conducting interviews with NTD reporters, NTD data analysts, and subject matter specialists in areas that needed improvement. FTA also followed up with several transit agencies to gather preliminary feedback on the changes which revealed that agencies already have the proposed information readily available. FTA recognizes that the changes may initially require some changes to data collection and reporting. However, all proposed changes are intended to simplify or clarify reporting requirements or to address issues that are not addressed in the current USOA. Rural and urban reporters receiving a small systems waiver will see limited changes to their reporting requirements.

C. APC Certification Process Changes

FTA received 15 comments on the proposed APC certification process. Following is a summary of the comments related to APC.

Comment: Two commenters requested clarification on the rule allowing agencies with data on greater than 98 percent of trips to scale up the data.

Response: FTA believes that its original statement of the rule was unclear. Agencies reporting to the NTD have two options when reporting passenger miles and unlinked passenger trips. One option is a 100% count and the other option is a sample. Agencies must report a 100% count if it is available. FTA recognizes that a true 100% count is very difficult to achieve; during the course of a year there may be equipment failures or other problems that lead to missing data on some trips. Thus, FTA permits agencies to report that they have a 100% count of passenger miles or unlinked passenger trips if they have data for 98% or more of vehicle trips, or if a statistician approves their method for factoring up existing data to fill in missing data. This is a longstanding policy and FTA is not proposing to change it. Agencies that collect data on less than 98% of trips, and do not have a statistician to approve a factoring-up method, must instead report using a sampling method.

Comment: One commenter noted that if an agency uses the proposed 5% criterion for APC approval, and then...
uses an NTD-approved sampling plan for NTD passenger miles reporting, it may not meet FTA’s long-held “10% accuracy at 95% confidence” standard.

Response: This comment assumes that the manual count against which the APC is compared is in fact the true value; however, manual counts are subject to error. Once the APC system has been approved, FTA considers it to be the true value, and thus any NTD-approved sampling plan would give data within 10% of the true value, at the 95% confidence level. FTA further notes that many agencies with APC systems will sample well in excess of the required sample size, and thus the sampling error can be expected to decrease.

Comment: Two commenters recommended that agencies be permitted to certify their APCs using a method different from the one prescribed by FTA, provided it meets some statistical standard.

Response: FTA believes in the importance of allowing flexibility to agencies and encouraging them to adopt practices that best meet their individual needs. Thus FTA agrees with this suggestion. The final policy will allow an agency to certify its APCs using either the method prescribed by FTA or any method certified by a qualified statistician to show that the absolute value of the difference between manual and APC data for unlinked passenger trips and passenger miles is less than 7.5% of the total of the manual data, at a 95% confidence level.

Comment: One commenter proposed that agencies be required to submit a description of the results and methodologies in the acceptance testing process, as well as an administrative control procedure outlining responsibility within the agency for maintenance of the APC system over time.

Response: The proposed policy already requires agencies to submit a description of the APC system used and benchmarking procedure. While FTA encourages agencies to put thorough administrative procedures in place, FTA believes it would be an unnecessary burden to require agencies to submit these procedures for approval. In general, FTA does not prescribe particular management procedures to agencies.

Comment: Two commenters requested clarification of the calculations to be performed.

Response: To determine whether their APC data meets the certification standard, agencies should take the total unlinked passenger trips on the vehicle trips in the comparison sample collected by manual methods, and the total unlinked passenger trips collected by APCs. Agencies subtract these two totals and take the absolute value of the difference. They then divide this difference by the total unlinked passenger trips in the sample collected manually to get the difference as a percentage of the total. The difference as a percentage of the total should be less than 5% to meet the certification standard. The same calculation is performed for passenger miles.

Comment: One commenter noted that APCs need to be checked continually, not just annually.

Response: FTA concurs that continual monitoring of APCs is a best practice; however, the purpose of the new APC certification policy is not to be an exhaustive list of all procedures necessary to collect good APC data. Agencies are only required to submit results to FTA as described in the policy; beyond this, FTA encourages agencies to follow best practices.

Comment: One commenter raised the concern that data could be improperly manipulated before being analyzed in the certification procedure, and suggested that agencies be required to use procedures that secure the data from such manipulation.

Response: FTA encourages agencies to follow data security best practices; however, this certification will not carry additional administrative requirements to verify that numbers were not tampered with intentionally. As with other data collected by the NTD, FTA will require the agency CEO to attest to the accuracy of the data in the APC certification report.

Comment: Five commenters offered opinions on the 5% error standard. One commenter suggested that larger agencies with higher ridership should be held to tighter error standards. Two commenters suggested that a looser standard (8% or 10%) would be reasonable. Two commenters suggested that standard error be taken into account; one suggested setting a maximum allowable standard error, while another suggested requiring the 5% error standard to be valid at the 95% confidence level.

Response: In setting the proposed 5% standard, FTA balanced the capabilities of the technology, data needs of NTD data users, statistical validity, and ease of calculation. FTA continues to believe that the proposed standard best fits these competing needs.

Comment: Two commenters suggested that agencies be required to count passengers already on board at the start of a sampled trip as boardings at the first stop, and passengers still on board at the end of the trip as alightings at the last stop.

Response: FTA concurs that this is a best practice and a common source of error, and will include guidance to this effect in the policy.

Comment: Two commenters suggested setting a maximum allowable percentage of trips discarded due to suspected poor data quality.

Response: FTA concurs that a large proportion of trips with invalid data are likely to indicate a deeper problem with the APC system. The final policy will stipulate that at most 50% of vehicle trips may be rejected by data cleaning algorithms.

Comment: One commenter noted that having a checker for each door is only necessary on heavy-ridership trips; one checker per bus is sufficient otherwise.

Response: This is consistent with the guidance in FTA’s original proposed policy: “we recommend using a data collector at each door on heavily-loaded trips.”

Comment: Three commenters had observations related to the APC penetration rate, the proportion of APC-equipped vehicles in the fleet. Two commenters suggested that agencies be required to distribute APC-equipped vehicles throughout the system in such a way that high-ridership routes are not overrepresented. One commenter suggested that FTA provide more precise rules pertaining to the requirement. “The trips must be distributed over as much of the agency’s fleet of APC-equipped vehicles as possible.”

Response: While distribution of APC-equipped vehicles is a possible source of error in the annual service consumed totals reported to the NTD, it is not relevant to APC certification. Existing guidance on sampling already stipulates that agencies must avoid sampling bias. FTA believes that agencies can interpret the requirement to distribute sampled trips widely without the need for an explicit rule.

Comment: One commenter suggested that the certification process use raw data rather than processed APC data.

Response: FTA believes, based on industry input, that raw APC data should not be considered reliable or useful. Agencies will report processed data to the NTD, so it is reasonable that they should certify the accuracy of the processed data.

Comment: One commenter asked whether agencies would be allowed to report unlinked passenger trips collected using one method (e.g., registering farebox) and passenger miles using APC.
Response: FTA concurs that in general this is allowed. However, if the agency intends to use the average passenger trip length from a sample to estimate passenger miles in subsequent years, the agency must calculate the trip length using the unlinked passenger trips collected by the method that will be used to report unlinked passenger trips to the NTD.

Comment: One commenter asked whether agencies should use all valid APC data, or should select a sample of vehicle trips from the available valid APC data.

Response: FTA encourages agencies to use all valid data. However, agencies need to account for the stratified nature of the sample in this case. The set of all valid data may be biased toward certain routes, vehicles, or trips, and thus cannot be considered a random sample of the whole service. Instead agencies must determine average unlinked passenger trips and passenger miles at a granular level (the vehicle trip level, for example) and factor up each group (e.g., vehicle trip) individually. Alternatively, agencies are permitted to use any NTD-approved sampling plan in conjunction with APCs. Any such plan would include statistically valid procedures for replacing selected trips on which data are not collected.

Comment: One commenter expressed concern that an agency may be penalized by reduced formula funding if they perform their APC maintenance check mid-year and find that the data no longer meet the requirements.

Response: FTA reduced the required timeframe for the maintenance check from one year to any convenient period. FTA expects that it will typically take less than a month. An agency that performs the check and finds that the error is over 5% should reexamine its APC data collection procedures, make any needed adjustments, perform any needed maintenance on the system, and retest. The shortened timeframe should allow agencies to retest before the end of the year, thus ensuring that an agency that encounters problems in its maintenance check can nonetheless provide an uninterrupted set of data to the NTD. FTA will clarify this point in its final policy.

Comment: One commenter suggested that FTA provide guidelines to agencies for accuracy standards and testing that the agencies can write into their RFPs when they procure APC systems.

Response: While FTA certainly encourages agencies to follow best practices when procuring APC systems, FTA believes ample guidance is available through other industry resources.

Comments: Two commenters commented on the proposed sample size. One commenter recommended a minimum of 40 and a maximum of 70 vehicle trips. The other commenter recommended that a minimum number of boardings (e.g., 1,000) be mandated in addition to vehicle trips.

Response: In devising the proposed number of trips (15 to 50) FTA balanced the need for good data with agency burden. FTA notes that the proposed requirements are only a minimum; agencies are free to use a larger sample if they believe it will provide better data.

Comment: One commenter requested that FTA provide a template that performs the calculations.

Response: FTA designed the error criteria to be simple enough that an agency should be able to calculate them without the need for a template.

Comment: Eight commenters had comments about unbalanced error. One commenter noted that the unbalanced error criterion would be harder for small agencies to satisfy than large ones, and that unbalanced error does not detect systemic bias. Three commenters believe the unbalanced error criterion would be too difficult to meet. Three commenters noted that unbalanced error is redundant since unlinked passenger trips are already being tested. Two commenters requested clarification of the definition of unbalanced error.

Response: FTA concurs with the concerns that commenters have raised and will withdraw the unbalanced error criterion from the final policy.

D. Overview of Final Updates to the USOA and NTD Reporting Requirements

After considering the comments submitted on the proposed updates to the USOA and changes to NTD reporting requirements, FTA will delay the implementation of the original proposed USOA changes to FY 2018. Additionally, FTA will add line items to account for “Deferred Outflows of Resources” and “Deferred Inflows of Resources” on the F–60 form, as well as rescind the original proposed changes to add “Pension Funds” and “OPEB Adjustment” USOA object classes. FTA will also publish a new USOA numbering scheme that is more consistent with a standard chart of accounts. These changes will be reflected in the final Uniform System of Accounts.

The revised APC certification process is effective immediately. The final requirements can be found on the NTD Web site: www.transit.dot.gov/ntd.

Carolyn Flowers,
Acting Administrator.

[FR Doc. 2016–24414 Filed 10–7–16; 8:45 am]