

promulgate more explicit provisions on whether organizational changes made by contractors do or do not result in cost accounting practice changes.

After consideration of the public comments received, the Board concluded that contractors and Federal officials appear to be interpreting the Board's rules and regulations governing changes in cost accounting practice under CAS-covered contracts differently. Furthermore, the contract price and cost adjustment provisions governing cost accounting practice changes under CAS-covered contracts do not appear to be clearly understood and, consequently, some inefficient, uneconomical and possibly inequitable practices may have evolved as the contracting parties proceeded to comply with the Board's requirements. Therefore, the Board is proposing to amend Chapter 99 by:

Revising the definitions and illustrations governing cost accounting practice changes, for purposes of making it explicit that a change in the manner in which costs are grouped and accumulated constitutes a change in cost accounting practice and that organizational changes must be evaluated on a case-by-case basis in order to determine if a change in cost accounting practice has occurred.

Adding a new Subpart 9903.4 to delineate the contract price and cost adjustment process to be applied when a contractor changes a cost accounting practice, fails to comply with a Standard, or fails to consistently follow its established cost accounting practices. The proposed coverage is intended to facilitate the resolution of the cost impact of such compliant and noncompliant cost accounting practice changes under the requirements of existing and future CAS-covered contracts. Accordingly, when issued as a final rule, the proposed Subpart 9903.4 provisions would apply to all CAS-covered contracts requiring adjustment, including those CAS-covered contracts awarded prior to the effective date of the final rule.

The purpose of this ANPRM is to seek broad public comment concerning the proposed amendments. In particular, the Board is considering the establishment of certain new requirements that it believes would clarify and facilitate the overall cost impact process governing cost accounting practice changes. Accordingly, the Board invites interested parties to specifically comment on the following ANPRM provisions:

—Proposed 9903.201–4, in paragraphs (a)(4) of the proposed contract

clauses, includes new provisions requiring a contractor to agree to price adjustments if its CAS-covered subcontractors make required, voluntary or desirable changes to their cost accounting practices pursuant to the subcontracts' terms and conditions.

- Proposed 9903.201–6(b) establishes new criteria for determining when a voluntary change in cost accounting practice may be treated as a desirable change.
- Proposed 9903.404(b)(ii)(A) requires CAS-covered contractors to notify the Government of and fully disclose cost accounting practice changes required to comply with a new or modified Standard 60 days prior to the Standard's effective date. This requirement is predicated on the Board's decision that final rules will generally be issued 120 days prior to the effective date of a new or modified Standard.
- Proposed 9903.404(b)(ii)(B) establishes new notification requirements for voluntary and desirable changes.
- Proposed 9903.404(b)(vi) provides a new equitable adjustment provision for contracts negotiated within 60 days after a contractor notifies the Government of a voluntary change that would otherwise be subject to a CAS-covered contract's "no increased cost" provision.
- Proposed 9903.404(e) provides for the use of a cost impact settlement proposal that would permit early resolution of the estimated cost impact in lieu of the use of a detailed cost impact proposal.

Richard C. Loeb,

Executive Secretary, Cost Accounting Standards Board.

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Parts 675 and 677

[Docket No. 95041405–5105–01; I.D. 033095A]

RIN 0648–AH69

Groundfish of the Bering Sea and Aleutian Islands Area; Chum Salmon Savings Area

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Proposed rule; request for comments.

SUMMARY: NMFS proposes regulations that would implement Amendment 35 to the Fishery Management Plan (FMP) for the Groundfish Fishery of the Bering Sea and Aleutian Islands Area (BSAI). This amendment proposes to prohibit the use of trawl gear in a specified area of the Bering Sea (BS) during the pollock nonroe season. Regulatory amendments also are proposed that would increase 1995 observer coverage for mothership processor vessels, and some shoreside processors receiving pollock harvested in the catcher vessel operational area (CVOA) and require the mothership processor vessels and shoreside processors to obtain the capability for electronic transmission of daily observer reports. This action is necessary to reduce chum salmon bycatch amounts in the pollock fishery and is intended to promote the objectives of the FMP.

DATES: Comments must be submitted by June 5, 1995.

ADDRESSES: Comments may be sent to Ronald J. Berg, Chief, Fisheries Management Division, Alaska Region, NMFS, P.O. Box 21668, Juneau, AK, 99802, Attn: Lori Gravel, or delivered to the Federal Building, 709 West 9th Street, Juneau, AK. Copies of Amendment 35 and the environmental assessment/regulatory impact review/initial regulatory flexibility analysis (RIR/IRFA) prepared for Amendment 35 are available from the North Pacific Fishery Management Council, P.O. Box 103136, Anchorage, AK 99510; telephone: 907–271–2809.

FOR FURTHER INFORMATION CONTACT: Kaja Brix, 907–586–7228.

SUPPLEMENTARY INFORMATION: Fishing for groundfish by U.S. vessels in the exclusive economic zone of the BSAI is managed by NMFS according to the FMP for the Groundfish Fishery of the Bering Sea and Aleutian Islands Area. The FMP was prepared by the North Pacific Fishery Management Council (Council) under the Magnuson Fishery Conservation and Management Act (16 U.S.C. 1801 *et seq.*) (Magnuson Act), and is implemented by regulations governing the U.S. groundfish fisheries at 50 CFR parts 675 and 676. General regulations that also pertain to U.S. fisheries are codified at 50 CFR part 620. Regulations governing observer coverage requirements for specified U.S. fisheries under the North Pacific Fisheries Research Plan (Research Plan) are codified at 50 CFR part 677.

This action proposes regulations to implement Amendment 35 to the FMP.