

submissions also will be posted on the Commission's Web site, if provided in electronic format or amenable to conversion, and not subject to a valid protective order. Information on how to use the Commission's Web site is available online or by contacting the Commission's Webmaster via telephone at 202-789-6873 or via electronic mail at prc-webmaster@prc.gov.

The appeal and all related documents are also available for public inspection in the Commission's docket section. Docket section hours are 8 a.m. to 4:30 p.m., Eastern Time, Monday through Friday, except on Federal government holidays. Docket section personnel may be contacted via electronic mail at prc-dockets@prc.gov or via telephone at 202-789-6846.

Filing of documents. All filings of documents in this case shall be made using the Internet (Filing Online) pursuant to Commission rules 9(a) and 10(a) at the Commission's Web site, <http://www.prc.gov>, unless a waiver is obtained. See 39 CFR 3001.9(a) and 3001.10(a). Instructions for obtaining an account to file documents online may be

found on the Commission's Web site or by contacting the Commission's docket section at prc-dockets@prc.gov or via telephone at 202-789-6846.

The Commission reserves the right to redact personal information which may infringe on an individual's privacy rights from documents filed in this proceeding.

Intervention. Persons, other than Petitioner and respondent, wishing to be heard in this matter are directed to file a notice of intervention. See 39 CFR 3001.111(b). Notices of intervention in this case are to be filed on or before November 14, 2011. A notice of intervention shall be filed using the Internet (Filing Online) at the Commission's Web site unless a waiver is obtained for hardcopy filing. See 39 CFR 3001.9(a) and 3001.10(a).

Further procedures. By statute, the Commission is required to issue its decision within 120 days from the date it receives the appeal. See 39 U.S.C. 404(d)(5). A procedural schedule has been developed to accommodate this statutory deadline. In the interest of expedition, in light of the 120-day decision schedule, the Commission may

request the Postal Service or other participants to submit information or memoranda of law on any appropriate issue. As required by the Commission rules, if any motions are filed, responses are due 7 days after any such motion is filed. See 39 CFR 3001.21.

It is ordered:

1. The Postal Service shall file the applicable administrative record regarding this appeal no later than October 28, 2011.

2. Any responsive pleading by the Postal Service to this Notice is due no later than October 28, 2011.

3. The procedural schedule listed below is hereby adopted.

4. Pursuant to 39 U.S.C. 505, Cassandra L. Hicks is designated officer of the Commission (Public Representative) to represent the interests of the general public.

5. The Secretary shall arrange for publication of this notice and order in the **Federal Register**.

By the Commission.

Shoshana M. Grove,
Secretary.

PROCEDURAL SCHEDULE

October 13, 2011	Filing of Appeal.
October 28, 2011	Deadline for the Postal Service to file the applicable administrative record in this appeal.
October 28, 2011	Deadline for the Postal Service to file any responsive pleading.
November 14, 2011	Deadline for notices to intervene (see 39 CFR 3001.111(b)).
November 17, 2011	Deadline for Petitioners' Form 61 or initial brief in support of petition (see 39 CFR 3001.115(a) and (b)).
December 7, 2011	Deadline for answering brief in support of the Postal Service (see 39 CFR 3001.115(c)).
December 22, 2011	Deadline for reply briefs in response to answering briefs (see 39 CFR 3001.115(d)).
December 29, 2011	Deadline for motions by any party requesting oral argument; the Commission will schedule oral argument only when it is a necessary addition to the written filings (see 39 CFR 3001.116).
January 30, 2012	Expiration of the Commission's 120-day decisional schedule (see 39 U.S.C. 404(d)(5)).

[FR Doc. 2011-27646 Filed 10-25-11; 8:45 am]

BILLING CODE 7710-FW-P

POSTAL REGULATORY COMMISSION

[Docket No. A2012-12; Order No. 911]

Post Office Closing

AGENCY: Postal Regulatory Commission.

ACTION: Notice.

SUMMARY: This document informs the public that an appeal of the closing of the Ruth, Mississippi, post office has been filed. It identifies preliminary steps and provides a procedural schedule. Publication of this document will allow the Postal Service,

petitioners, and others to take appropriate action.

DATES: *Administrative record due (from Postal Service):* October 28, 2011; *deadline for notices to intervene:* November 14, 2011, 4:30 p.m., eastern time. See the Procedural Schedule in the **SUPPLEMENTARY INFORMATION** section for other dates of interest.

ADDRESSES: Submit comments electronically by accessing the "Filing Online" link in the banner at the top of the Commission's Web site (<http://www.prc.gov>) or by directly accessing the Commission's Filing Online system at <https://www.prc.gov/prc-pages/filing-online/login.aspx>. Commenters who cannot submit their views electronically should contact the person identified in

the **FOR FURTHER INFORMATION CONTACT** section as the source for case-related information for advice on alternatives to electronic filing.

FOR FURTHER INFORMATION CONTACT: Stephen L. Sharfman, General Counsel, at 202-789-6820 (case-related information) or DocketAdmins@prc.gov (electronic filing assistance).

SUPPLEMENTARY INFORMATION: Notice is hereby given that, pursuant to 39 U.S.C. 404(d), on October 13, 2011, the Commission received a petition for review of the Postal Service's determination to close the Ruth post office in Ruth, Mississippi. The petition for review was filed by Bonnie Ard (Petitioner) and is postmarked October 6, 2011. The Commission hereby

institutes a proceeding under 39 U.S.C. 404(d)(5) and establishes Docket No. A2012-12 to consider Petitioner's appeal. If Petitioner would like to further explain her position with supplemental information or facts, Petitioner may either file a Participant Statement on PRC Form 61 or file a brief with the Commission no later than November 17, 2011.

Issues apparently raised. Petitioner contends that the Postal Service failed to: (1) Consider the effect of the closing on the community (*see* 39 U.S.C. 404(d)(2)(A)(i)); and (2) Petitioner contends that there are factual errors contained in the Final Determination.

After the Postal Service files the administrative record and the Commission reviews it, the Commission may find that there are more legal issues than those set forth above, or that the Postal Service's determination disposes of one or more of those issues. The deadline for the Postal Service to file the applicable administrative record with the Commission is October 28, 2011. *See* 39 CFR 3001.113. In addition, the due date for any responsive pleading by the Postal Service to this Notice is October 28, 2011.

Availability; Web site posting. The Commission has posted the appeal and supporting material on its Web site at <http://www.prc.gov>. Additional filings in this case and participants' submissions also will be posted on the Commission's Web site, if provided in electronic format or amenable to conversion, and not subject to a valid protective order. Information on how to use the Commission's Web site is

available online or by contacting the Commission's webmaster via telephone at 202-789-6873 or via electronic mail at prc-webmaster@prc.gov.

The appeal and all related documents are also available for public inspection in the Commission's docket section. Docket section hours are 8 a.m. to 4:30 p.m., eastern time, Monday through Friday, except on Federal government holidays. Docket section personnel may be contacted via electronic mail at prc-dockets@prc.gov or via telephone at 202-789-6846.

Filing of documents. All filings of documents in this case shall be made using the Internet (Filing Online) pursuant to Commission rules 9(a) and 10(a) at the Commission's Web site, <http://www.prc.gov>, unless a waiver is obtained. *See* 39 CFR 3001.9(a) and 3001.10(a). Instructions for obtaining an account to file documents online may be found on the Commission's Web site or by contacting the Commission's docket section at prc-dockets@prc.gov or via telephone at 202-789-6846.

The Commission reserves the right to redact personal information which may infringe on an individual's privacy rights from documents filed in this proceeding.

Intervention. Persons, other than Petitioner and respondent, wishing to be heard in this matter are directed to file a notice of intervention. *See* 39 CFR 3001.111(b). Notices of intervention in this case are to be filed on or before November 14, 2011. A notice of intervention shall be filed using the Internet (Filing Online) at the Commission's Web site unless a waiver

is obtained for hardcopy filing. *See* 39 CFR 3001.9(a) and 3001.10(a).

Further procedures. By statute, the Commission is required to issue its decision within 120 days from the date it receives the appeal. *See* 39 U.S.C. 404(d)(5). A procedural schedule has been developed to accommodate this statutory deadline. In the interest of expedition, in light of the 120-day decision schedule, the Commission may request the Postal Service or other participants to submit information or memoranda of law on any appropriate issue. As required by the Commission rules, if any motions are filed, responses are due 7 days after any such motion is filed. *See* 39 CFR 3001.21.

It is ordered:

1. The Postal Service shall file the applicable administrative record regarding this appeal no later than October 28, 2011.

2. Any responsive pleading by the Postal Service to this Notice is due no later than October 28, 2011.

3. The procedural schedule listed below is hereby adopted.

4. Pursuant to 39 U.S.C. 505, Patricia A. Gallagher is designated officer of the Commission (Public Representative) to represent the interests of the general public.

5. The Secretary shall arrange for publication of this notice and order in the **Federal Register**.

By the Commission.

Shoshana M. Grove,
Secretary.

PROCEDURAL SCHEDULE

October 13, 2011	Filing of Appeal.
October 28, 2011	Deadline for the Postal Service to file the applicable administrative record in this appeal.
October 28, 2011	Deadline for the Postal Service to file any responsive pleading.
November 14, 2011	Deadline for notices to intervene (<i>see</i> 39 CFR 3001.111(b)).
November 17, 2011	Deadline for Petitioners' Form 61 or initial brief in support of petition (<i>see</i> 39 CFR 3001.115(a) and (b)).
December 7, 2011	Deadline for answering brief in support of the Postal Service (<i>see</i> 39 CFR 3001.115(c)).
December 22, 2011	Deadline for reply briefs in response to answering briefs (<i>see</i> 39 CFR 3001.115(d)).
December 29, 2011	Deadline for motions by any party requesting oral argument; the Commission will schedule oral argument only when it is a necessary addition to the written filings (<i>see</i> 39 CFR 3001.116).
February 3, 2012	Expiration of the Commission's 120-day decisional schedule (<i>see</i> 39 U.S.C. 404(d)(5)).

[FR Doc. 2011-27648 Filed 10-25-11; 8:45 am]

BILLING CODE 7710-FW-P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-65602; File No. 4-640]

Inaugural Roundtable of the Financial Reporting Series Entitled "Uncertainty in Financial Statements: How Much To Recognize and How Best To Communicate It"**AGENCY:** Securities and Exchange Commission.**ACTION:** Notice of roundtable discussion; request for comment.

SUMMARY: The Commission staff will hold a public roundtable discussion to consider financial statement measurements (and associated disclosures) that incorporate judgments about future events. The discussion will be open to the public with seating on a first-come, first-served basis. Members of the public may also listen by webcast on the SEC Web site at <http://www.sec.gov>. The roundtable discussion will take place in the Multipurpose Room (Room L-006) at the SEC Headquarters located at 100 F Street, NE., Washington, DC. Feedback is welcomed regarding any of the topics to be addressed at the roundtable.

DATES: The roundtable discussion will take place on Tuesday, November 8, 2011, commencing at 10 a.m. and ending at 5 p.m. The Commission will accept comments regarding issues addressed at the roundtable until December 8, 2011.

FOR FURTHER INFORMATION CONTACT: J. Mike Starr, Deputy Chief Accountant, or Eric West, Associate Chief Accountant, at (202) 551-5300, U.S. Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549.

ADDRESSES: Comments may be submitted by any of the following methods:

Electronic Comments

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/other.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include File Number 4-640 on the subject line.

Paper Comments

- Send paper comments in triplicate to Elizabeth M. Murphy, Secretary, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549-1090.

All submissions should refer to File Number 4-640. This file number should

be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov>). Comments are also available for Web site viewing and printing in the Commission's Public Reference Room, 100 F Street, NE., Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

SUPPLEMENTARY INFORMATION: This will be the inaugural roundtable of the Financial Reporting Series. The Financial Reporting Series was instituted by SEC staff to assist in the proactive identification of risks related to, and areas of potential improvements in, the reliability and usefulness of financial information provided to investors. In this regard, the Financial Reporting Series is intended to facilitate balanced discussions of implementation issues or emerging issues in financial reporting.

Feedback is welcomed regarding any of the topics to be addressed at the roundtable. The panel discussions will focus on the following topics and questions:

1. Please provide feedback on any topics where the extent of uncertainty in an accounting measurement is less useful to investors and why a more certain measurement would be preferable. Likewise, provide feedback on those topics where a measurement with uncertainty gives investors useful information and why it is preferable to a more certain measurement.

2. For those topics where uncertain measurements are useful to investors, how should the uncertainties be incorporated into the measure? Please explain the reasons for the measurement method(s) you selected.

3. What information do investors utilize to understand uncertainty? Please describe why such information is useful and, if it is not disclosed in the financial statements, indicate its source.

4. What are the challenges for investors in understanding the nature and extent of measurement uncertainty?

5. As measurement uncertainty increases, please explain whether (and how, if applicable) it changes the investor's expectation of preparers and auditors.

6. For preparers, what are the challenges in or impediments to

providing investors with information to understand the nature and extent of measurement uncertainties?

7. What are the challenges for auditors in evaluating management's judgments related to measurement uncertainties?

8. Please provide feedback on whether (and how) a change in the auditor's responsibility or role would enhance the investor's understanding of the nature and extent of measurement uncertainties.

9. Please provide any additional comments or suggestions pertinent to how much uncertainty to recognize and how best to communicate it.

Dated: October 20, 2011.

By the Commission.

Elizabeth M. Murphy,
Secretary.

[FR Doc. 2011-27696 Filed 10-25-11; 8:45 am]

BILLING CODE 8011-01-P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-65601; File No. SR-NYSEArca-2011-63]

Self-Regulatory Organizations; NYSE Arca, Inc.; Order Approving a Proposed Rule Change To List and Trade Shares of the United States Metals Index Fund, the United States Agriculture Index Fund and the United States Copper Index Fund Under NYSE Arca Equities Rule 8.200

October 20, 2011.

I. Introduction

On August 19, 2011, NYSE Arca, Inc. ("Exchange" or "NYSE Arca") filed with the Securities and Exchange Commission ("Commission"), pursuant to Section 19(b)(1) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 19b-4 thereunder,² a proposed rule change to list and trade shares of the United States Metals Index Fund ("USMI"), the United States Agriculture Index Fund ("USAI") and the United States Copper Index Fund ("USCUI") (collectively, the "Funds") under NYSE Arca Equities Rule 8.200. The proposed rule change was published for comment in the *Federal Register* on September 9, 2011.³ The Commission received no comments on the proposal. This order approves the proposed rule change.

¹ 15 U.S.C. 78s(b)(1).

² 17 CFR 240.19b-4.

³ See Securities Exchange Act Release No. 65249 (September 2, 2011), 76 FR 55956 ("Notice").