

(g) The Commission shall review the request for exemption for consistency with the statutory requirements of 39 U.S.C. 3641 and:

(1) Find that the exemption is consistent with the requirements of 39 U.S.C. 3641;

(2) Find that the exemption is inconsistent with the requirements of 39 U.S.C. 3641 and provide an opportunity to correct the identified deficiencies;

(3) Find that the exemption is inconsistent with the requirements of 39 U.S.C. 3641 and deny the exemption; or

(4) Direct other action as the Commission may consider appropriate.

§ 3035.17 Prevention of market disruption.

Notwithstanding the \$10 Million Adjusted Limitation or any adjustment granted pursuant to §3035.16, the Commission may limit the amount of revenues the Postal Service may obtain from any particular geographic market as necessary to prevent the creation of an unfair or otherwise inappropriate competitive advantage for the Postal Service or any mailer, particularly in regard to small business concerns, as defined in §3001.5(v) of this chapter.

§ 3035.18 Filing for permanent product status.

(a) If the Postal Service determines to make an experimental product permanent, it shall file a request, pursuant to 39 U.S.C. 3642 and part 3020, subpart B of this chapter, to add a new product or price category to the market dominant or competitive product list. Requests to make existing experimental products permanent must be filed at least 60 days before the market test expires (including any extension period granted) or the market test exceeds any authorized adjusted limitation in any fiscal year, whichever is earlier.

(b) A request to make an experimental product permanent must, among other things, quantify the product specific costs associated with the development of the market test; that is, costs incurred before the market test is implemented.

(c) The Postal Service shall also file a notice of its request to make an experimental product permanent in the

market test proceeding's docket. The notice shall include the applicable docket number(s) for the proceeding evaluating the request.

§ 3035.19 [Reserved]

§ 3035.20 Data collection and reporting requirements.

(a) A notice of a market test shall include a data collection plan for the market test as required by §3035.3(a)(2)(vi). Data collection plans shall include, at a minimum:

(1) The revenue by fiscal quarter received to date by the Postal Service from the market test;

(2) Attributable costs incurred in conducting the market test, including product specific costs related to the administration of the market test; and

(3) Volumes of the experimental product by fiscal quarter.

(b) The Commission may request additional information or data as it deems appropriate.

(c) To assess the potential impact of a market test in a particular geographic market, the Commission may require the Postal Service to report the revenues from the market test for specified geographic markets.

(d) The Postal Service shall file the information required by the data collection plan in data collection reports. Data collection reports must be filed within 40 days after the close of each fiscal quarter during which the market test is offered, or such other period as the Commission may prescribe.

(e) The Postal Service shall file in its Annual Compliance Report information on each market test conducted during the fiscal year pursuant to §3050.21(h) of this chapter.

PART 3050—PERIODIC REPORTING

Sec.

3050.1 Definitions applicable to this part.

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- 3050.26 Documentation of demand elasticities and volume forecasts.
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- 3050.30 Information needed to estimate the cost of the universal service obligation. [Reserved]
- 3050.35 Financial reports.
- 3050.40 Additional financial reporting.
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- 3050.43 Information on program performance.
- 3050.60 Miscellaneous reports and documents.

AUTHORITY: 39 U.S.C. 503, 3651, 3652, 3653.

SOURCE: 74 FR 20850, May 5, 2009, unless otherwise noted.

§ 3050.1 Definitions applicable to this part.

(a) *Accepted analytical principle* refers to an analytical principle that was applied by the Commission in its most recent Annual Compliance Determination unless a different analytical principle subsequently was accepted by the Commission in a final rule.

(b) *Accepted quantification technique* refers to a quantification technique that was applied in the most recent iteration of the periodic report applying that quantification technique or was used to support a new analytical principle adopted in a subsequent rule 3050.11 proceeding.

(c) *Analytical principle* refers to a particular economic, mathematical, or

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statistical theory, precept, or assumption applied by the Postal Service in producing a periodic report to the Commission.

(d) *Annual Compliance Determination* refers to the report that 39 U.S.C. 3653 requires the Commission to issue each year evaluating the compliance of the Postal Service.

(e) *Annual periodic reports to the Commission* refers to all of the reports that the Postal Service is required to provide to the Commission each year.

(f) *Quantification technique* refers to any data entry or manipulation technique whose validity does not require the acceptance of a particular economic, mathematical, or statistical theory, precept, or assumption. A change in quantification technique should not change the output of the analysis in which it is employed.

(g) *Section 3652 report* refers to the annual compliance report provided by the Postal Service to the Commission pursuant to 39 U.S.C. 3652, but does not include the reports required by 39 U.S.C. 2803 and 2804.

§ 3050.2 Documentation of periodic reports.

(a) At the time that it submits any periodic report to the Commission, the Postal Service shall identify any input data that have changed, list any quantification techniques that it has changed, and list any corrections that it has made since that report was last submitted to and accepted by the Commission. It shall provide a brief narrative explanation of each listed change.

(b) If workpapers are required to support a periodic report, they shall:

(1) Show all calculations employed in producing each estimate;

(2) Be sufficiently detailed to allow all numbers used in such calculations to be traced back to public documents or to primary data sources; and

(3) Be submitted in a form, and be accompanied by sufficient explanation and documentation, to allow them to be replicated using a publicly available PC application.

(c) Spreadsheets used in preparing periodic reports shall be submitted in electronic form. They shall display the formulas used, their links to related

spreadsheets, and shall not be password protected.

(d) Filing of portions of the documentation required by paragraphs (b) and (c) of this section that are not time critical may be delayed up to 2 weeks if the Postal Service obtains permission from the Commission to defer filing of such portions at least 30 days prior to the date on which the periodic report is due.

§ 3050.3 Access to information supporting Commission reports or evaluations.

(a) The Commission shall have access to material if, in its judgment, the information supports any report, assessment, or evaluation required by title 39 of the United States Code, including:

(1) The working papers and supporting matter of the Postal Service or the Postal Service Inspector General in connection with any information submitted under 39 U.S.C. 3652; and

(2) Information that supports the Commission's annual assessment under 39 U.S.C. 3651.

(b) [Reserved]

§ 3050.10 Analytical principles to be applied in the Postal Service's annual periodic reports to the Commission.

In its annual periodic reports to the Commission, the Postal Service shall use only accepted analytical principles. With respect to its submissions under § 3050.26, however, the Postal Service may elect to use an analytical principle prior to its acceptance by the Commission.

§ 3050.11 Proposals to change an accepted analytical principle applied in the Postal Service's annual periodic reports to the Commission.

(a) To improve the quality, accuracy, or completeness of the data or analysis of data contained in the Postal Service's annual periodic reports to the Commission, the Commission, acting on its own behalf, may issue a notice of proceeding to change an accepted analytical principle. In addition, any interested person, including the Postal Service or a public representative, may submit a petition to the Commission to initiate such a proceeding.

(b) *Form and content of notice or petition.* The notice of proceeding or petition shall identify the accepted analytical principle proposed for review, explain its perceived deficiencies, and suggest how those deficiencies should be remedied.

(1) If the notice of proceeding or petition proposes that a specific alternative analytical principle be followed, it should include the data, analysis, and documentation on which the proposal is based, and, where feasible, include an estimate of the impact of the proposed change on the relevant characteristics of affected postal products, including their attributable cost, avoided cost, average revenue, or service attainment.

(2) If the petitioner requests access to data from the Postal Service to support the assertions or conclusions in its petition, and such data are not otherwise available, it shall accompany the petition with a request to gain access to such data. The petitioner's request should identify the data sought, and include the reasons for believing that the data will support its petition. To expedite its evaluation of the data request, the Commission may, after reasonable public notice, order that answers or objections be presented orally or in writing.

(c) *Procedures for processing a notice or petition.* To better evaluate a notice or petition to change an accepted analytical principle, the Commission may order that it be made the subject of discovery. By request of any interested person, or on its own behalf, the Commission may order that the petitioner and/or the Postal Service provide experts on the subject matter of the proposal to participate in technical conferences, prepare statements clarifying or supplementing their views, or answer questions posed by the Commission or its representatives.

(d) *Action on the notice or petition.* (1) After the conclusion of discovery procedures, if any, the Commission shall determine whether to issue a notice of proposed rulemaking based on the petition and the supporting material received. Such notice shall be evaluated by procedures that are consistent with 5 U.S.C. 553. Interested parties will be afforded an opportunity to present

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written comments and reply comments, and, if the Commission so orders, to present oral comments as well.

(2) If accepted by the Commission, the change proposed in the notice of proposed rulemaking shall be published in a final rule in the FEDERAL REGISTER and on the Commission's Web site.

§ 3050.12 Obsolescence of special studies relied on to produce the Postal Service's annual periodic reports to the Commission.

The Postal Service shall provide a list of special studies whose results are used to produce the estimates in its annual periodic reports to the Commission. It shall indicate the date the study was completed and whether the study reflects current operating conditions and procedures. The Postal Service shall update the list annually.

§ 3050.13 Additional documentation required in the Postal Service's section 3652 report.

At the time the Postal Service files its section 3652 report, it shall include a brief narrative explanation of any changes to accepted analytical principles that have been made since the most recent Annual Compliance Determination was issued and the reasons that those changes were accepted.

§ 3050.14 Format of the Postal Service's section 3652 report.

The Postal Service's Cost and Revenue Analysis (CRA) report shall be presented in a format reflecting the classification structure in the Mail Classification Schedule.

[79 FR 24336, Apr. 30, 2014]

§ 3050.20 Compliance and other analyses in the Postal Service's section 3652 report.

(a) The Postal Service's section 3652 report shall include an analysis of the information that it contains in sufficient detail to demonstrate the degree to which, in the fiscal year covered by its report, each of its products (market dominant and competitive) comply with all of the applicable provisions of title 39 of the United States Code and the regulations promulgated thereunder, and promote the public policy

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objectives set out in title 39 of the United States Code.

(b) Its analysis shall be applied to products individually, and, where appropriate, to products collectively.

(c) It shall address such matters as non-compensatory rates, discounts greater than avoided costs, and failures to achieve stated goals for on-time delivery standards. A more detailed analysis is required when the Commission observed and commented upon the same matter in its Annual Compliance Determination for the previous fiscal year.

§ 3050.21 Content of the Postal Service's section 3652 report.

(a) No later than 90 days after the close of each fiscal year, the Postal Service shall submit a report to the Commission analyzing its cost, volume, revenue, rate, and service information in sufficient detail to demonstrate that all products during such year comply with all applicable provisions of title 39 of the United States Code. The report shall provide the items in paragraphs (b) through (j) of this section.

(b) The volume and revenue generated by each product;

(c) The attributable costs of, and the contribution to institutional costs made by, each product;

(d) The quality of service received by each market dominant product, including the speed of delivery and the reliability of delivery;

(e) For each market dominant workshare discount offered during the reporting year:

(1) The per-item cost avoided by the Postal Service by virtue of such discount;

(2) The percentage of such per-item cost avoided that the per-item workshare discount represents;

(3) The per-item contribution made to institutional costs; and

(4) The factual and analytical bases for its conclusion that one or more of the exception provisions of 39 U.S.C. 3622(e)(2)(A) through (D) apply.

(f) For each market dominant negotiated service agreement:

(1) Identify its rates and service features;

(2) Estimate its costs, volumes, and revenues;

(3) Analyze its effect on the operational performance of the Postal Service, specifying the affected operations and, to the extent possible, quantifying the effect;

(4) Analyze the contribution of the agreement to institutional costs for its most recent year of operation. The year analyzed shall end on the anniversary of the negotiated service agreement that falls within the fiscal year covered by the Postal Service's annual periodic reports to the Commission and include the 12 preceding months. The analysis shall show all calculations and fully identify all inputs. Inputs used to estimate the effect on total contribution to the Postal Service, such as unit costs and price elasticities, shall be updated using fiscal year values; and

(5) Analyze the effect of the negotiated service agreement (and other functionally equivalent negotiated service agreements) on the marketplace. If there were harmful effects, explain why those effects were not unreasonable.

(g) For each competitive negotiated service agreement:

(1) Identify its rates and service features; and

(2) Estimate its costs, volumes, and revenues.

(h) For market tests of experimental products:

(1) Estimate their costs, volumes, and revenues individually, and in aggregate, by market dominant and by competitive product group;

(2) Estimate the quality of service of each individual experimental product; and

(3) Indicate whether offering the experimental product has created an inappropriate competitive advantage for the Postal Service or any mailer.

(i) For each nonpostal service, estimate its costs, volumes, and revenues; and

(j) Provide any other information that the Postal Service believes will help the Commission evaluate the Postal Service's compliance with the applicable provisions of title 39 of the United States Code.

§ 3050.22 Documentation supporting attributable cost estimates in the Postal Service's section 3652 report.

(a) The items in paragraphs (b) through (p) of this section shall be reported when they have changed from those used in the most recent Annual Compliance Determination.

(b) The CRA report, including relevant data on international mail services;

(c) The Cost Segments and Components (CSC) report;

(d) All input data and processing programs used to produce the CRA report, to include:

(1) CSC Reconciliation to Financial Statement and Account Reallocations;

(2) Manual Input Requirement (reflecting direct accounting or modeled costs);

(3) The CSC "A" report (showing how indirect costs are distributed to products based on the distribution of direct costs);

(4) The CSC "B" report (showing how indirect Property Equipment Supplies Services and Administrative (PESSA) costs are distributed to products);

(5) The CSC "D" report (showing final adjustments to total attributable and product-specific costs);

(6) The CSC "F" report (containing distribution keys for indirect labor components);

(7) The control file that includes the CRA program control string commands used to produce the CRA and the above-described CSC reports; and

(8) The master list of cost segment components, including all of the components used as distribution keys in the development of the CSC report and its accompanying reports.

(e) Spreadsheet workpapers underlying development of the CSC report by component. These workpapers shall include the updated factors and input data sets from the supporting data systems used, including:

(1) The In-Office Cost System (IOCS);

(2) The Management Operating Data System (MODS);

(3) The City Carrier Cost System (CCCS);

(4) The City Carrier Street Time Sampling System (CCSTS);

(5) The Rural Carrier Cost System (RCCS);

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- (6) The National Mail Count;
 - (7) The Transportation Cost System (TRACS);
 - (8) System for International Revenues and Volumes/Outbound (SIRV/O);
 - (9) System for International Revenues and Volumes/Inbound (SIRV/I);
 - (10) Military and International Dispatch and Accountability System; and
 - (11) Inbound International Revenue Accounting Systems (IAB data).
- (f) The econometric analysis of carrier street time, including input data, processing programs, and output;
- (g) The Window Service Supply Side Variability, Demand Side Variability, and Network Variability studies, including input data, processing programs, and output;
- (h) The econometric analysis of purchased highway transportation cost variability, including input data, processing programs, and output;
- (i) The econometric analysis of freight rail cost variability, including input data, processing programs, and output;
- (j) A list and summary description of any transportation contracts whose unit rates vary according to the level of postal volume carried. The description should include the product or product groups carried under each listed contract;
- (k) Spreadsheets and processing programs distributing attributable mail processing costs;
- (l) The Vehicle Service Driver Data Collection System;
- (m) Input data, processing programs, and output of the Vehicle Service Driver Cost Variability Study;
- (n) Econometric analysis of postmaster cost variability;
- (o) Floor Space Survey; and
- (p) Density studies used to convert weight to cubic feet of mail.

§ 3050.23 Documentation supporting incremental cost estimates in the Postal Service's section 3652 report.

Input data, processing programs, and output of an incremental cost model shall be reported.

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§ 3050.24 Documentation supporting estimates of costs avoided by worksharing and other mail characteristics in the Postal Service's section 3652 report.

- (a) The items in paragraphs (b) through (l) of this section shall be reported, including supporting calculations and derivations.
- (b) Letter, card, flat, parcel and non-flat machinable mail processing cost models with Delivery Point Sequence percentages calculated, which shall include:
- (1) Coverage factors for any equipment where coverage is less than 100 percent;
 - (2) MODS productivities;
 - (3) Piggyback factors and supporting data;
 - (4) Entry profiles, bundle sorts, and pieces per bundle;
 - (5) Bundle breakage, handlings, and density;
 - (6) Mail flow density and accept rates;
 - (7) Remote Computer Reader finalization costs, cost per image, and Remote Bar Code Sorter leakage;
 - (8) Percentage of mail finalized to carrier route;
 - (9) Percentage of mail destinating at post office boxes; and
 - (10) Wage rates and premium pay factors.
- (c) Pallet cost models for Periodicals;
- (d) Sack cost models for Periodicals;
- (e) Bundle cost models for Periodicals;
- (f) Other container cost models for Periodicals;
- (g) Analysis of Periodicals container costs;
- (h) Business Reply Mail cost supporting material;
- (i) Mail processing units costs for Carrier Route, High Density, and Saturation mail;
- (j) Mail processing unit costs by shape and cost pool for each product and benchmark category;
- (k) Delivery costs by product, shape, presort level, automation compatibility, and machinability, including Detached Address Label cost calculations; and
- (l) Dropship cost avoidance models.

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§ 3050.25 Volume and revenue data.

(a) The items in paragraphs (b) through (e) of this section shall be provided.

(b) The Revenue, Pieces, and Weight (RPW) report, including estimates by shape, weight, and indicia, and the underlying billing determinants, broken out by quarter, within 90 days of the close of each fiscal year;

(c) Revenue, pieces, and weight by rate category and special service by quarter, within 30 days of the close of the quarter;

(d) Quarterly Statistics Report, including estimates by shape, weight, and indicia, within 30 days of the close of the quarter; and

(e) Billing determinants within 40 days of the close of the quarter.

§ 3050.26 Documentation of demand elasticities and volume forecasts.

By January 20 of each year, the Postal Service shall provide econometric estimates of demand elasticity for all postal products accompanied by the

underlying econometric models and the input data sets used; and a volume forecast for the current fiscal year, and the underlying volume forecasting model.

§ 3050.27 Workers' Compensation Report.

The Workers' Compensation Report, including summary workpapers, shall be provided by March 1 of each year.

§ 3050.28 Monthly and pay period reports.

(a) The reports in paragraphs (b) through (f) of this section shall be provided within 15 days of the close of the relevant period or as otherwise stated.

(b) Monthly Summary Financial Report on the 24th day of the following month, except that the report for the last month of each quarter shall be provided at the time that the Form 10-Q report is provided.

(1) The report shall follow the formats as shown below.

Table 1—USPS Monthly Financial Statement

Month, Fiscal Year

[\$ millions]

	Current Period					Year-to-Date				
	Actual	Plan	SPLY	% Plan Var	% SPLY Var	Actual	Plan	SPLY	% Plan Var	% SPLY Var
Operating Revenue:										
Mail and Services Revenue										
Government Appropriations										
Total Operating Revenue										
Operating Expenses:										
Personnel Compensation and Benefits										
Transportation										
Supplies and Services										
Other Expenses										
Total Operating Expenses										
Net Operating Income										
Interest Income										
Interest Expense										
Total Net Income										
Other Operating Statistics:										
Mail Volume (Millions):										
Total Market Dominant Volumes...										
Total Competitive Product Volumes										
Total Mail Volume										
Total Workhours (Millions)										
Total Career Employees										
Total Non-Career Employees										

Table 2—Mail Volume and Mail Revenue

Month, Fiscal Year

[Thousands]

	Current Period			Year-to-Date		
	Actual	SPLY	% SPLY Var	Actual	SPLY	% SPLY Var
Market Dominant Products:.....						
First Class:						
Volume.....						
Revenue.....						
Periodicals:						
Volume.....						
Revenue.....						
Standard Mail:						
Volume.....						
Revenue.....						
Package Services:						
Volume.....						
Revenue.....						
All Other Market Dominant Mail:						
Volume.....						
Revenue.....						
Total Market Dominant Products:						
Volume.....						
Revenue.....						
Total Competitive Products:						
Volume.....						
Revenue.....						
Total All Mail:						
Volume.....						
Revenue.....						

Table 3—USPS Expenses

Month, Fiscal Year

[\$ millions]

	Current Period					Year-to-Date				
	Actual	Plan	SPLY	% Plan Var	% SPLY Var	Actual	Plan	SPLY	% Plan Var	% SPLY Var
Personnel Expenses:										
Salaries and Benefits:										
City Delivery										
Mail Processing										
Customer Services and Retail										
Rural Delivery										
Other, including Plant and Vehicle Maintenance										
Operational Support, Postmasters, and Administration										
Total Salaries and Benefits										
Other Personnel Related Expenses:										
Retiree Health Benefits										
Workers' Compensation										
All Other Personnel Related Expenses										
Total Other Personnel Related Expenses										
Total Personnel Compensation and Benefits										
Non-Personnel Expenses:										
Transportation										
Supplies and Services										
Depreciation and Amortization										
Rent and Utilities										
Vehicle Maintenance Service										
Information Technology										
Rural Carrier Equipment Maintenance										
Other Non-Personnel Expenses										
Total Non-Personnel Expenses										
Total Operating Expenses										
Interest Expense										
Total Expenses										

Table 4—USPS Workhours

Month, Fiscal Year

[data in thousands]

	Current Period					Year-to-Date				
	Actual	Plan	SPLY	% Plan Var	% SPLY Var	Actual	Plan	SPLY	% Plan Var	% SPLY Var
Workhours:										
City Delivery										
Mail Processing										
Mail Processing										
Customer Services and Retail										
Rural Delivery										
Other, including Plant and Vehicle Maintenance, Operational Support, Postmasters, and Administration										
Total Workhours										
Overtime Ratio per 100 Workhours										

(2) [Reserved]

(c) National Consolidated Trial Balances and the Revenue and Expense Summary (monthly);

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(d) National Payroll Hours Summary in electronic form (pay period);

(e) On-roll and Paid Employee Statistics (ORPES) (pay period); and

(f) Postal Service Active Employee Statistical Summary (HAT report) (pay period).

§ 3050.30 Information needed to estimate the cost of the universal service obligation. [Reserved]

§ 3050.35 Financial reports.

(a) The reports in paragraphs (b) through (d) of this section shall be provided annually at the time indicated.

(b) Annual Report of the Postmaster General (when released to the public);

(c) Congressional Budget Submission and supporting workpapers, including Summary Tables SE 1, 2, and 6 (within 7 days of the submission of the Federal Budget by the President to the Congress); and

(d) Integrated Financial Plan (within 7 days of approval by the Board of Governors).

§ 3050.40 Additional financial reporting.

(a) *In general.* The Postal Service shall file with the Commission:

(1) Within 40 days after the end of each fiscal quarter, a quarterly report containing the information required by the Securities and Exchange Commission to be included in quarterly reports under sections 13 and 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m, 78o(d)) on Form 10-Q, as such form (or any successor form) may be revised from time to time;

(2) Within 60 days after the end of each fiscal year, an annual report containing the information required by the Securities and Exchange Commission to be included in annual reports under such sections on Form 10-K, as such form (or any successor form) may be revised from time to time; and

(3) Periodic reports within the time frame and containing the information prescribed in Form 8-K of the Securities and Exchange Commission, as such form (or any successor form) may be revised from time to time.

(b) *Internal control report.* For purposes of defining the reports required by paragraph (a)(2) of this section, the Postal Service shall comply with the

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rules prescribed by the Securities and Exchange Commission implementing section 404 of the Sarbanes-Oxley Act of 2002 (15 U.S.C. 7262), beginning with the annual report for fiscal year 2010.

(c) *Financial reporting.* The reports required by paragraph (a)(2) of this section shall include, with respect to the Postal Service's pension and post-retirement health obligations:

(1) The funded status of the Postal Service's pension and post-retirement health obligations;

(2) Components of the net change in the fund balances and obligations and the nature and cause of any significant changes;

(3) Components of net periodic costs;

(4) Cost methods and assumptions underlying the relevant actuarial valuations;

(5) The effect of a 1 percentage point increase in the assumed health care cost trend rate for each future year on the service and interest costs components of net periodic post-retirement health cost and the accumulated obligation;

(6) Actual contributions to and payments from the funds for the years presented and the estimated future contributions and payments for each of the following 5 years;

(7) The composition of plan assets reflected in the fund balances; and

(8) The assumed rate of return on fund balances and the actual rates of return for the years presented.

(d) *Time of filing.* Within 5 business days of receiving the data listed under paragraph (c) of this section from the Office of Personnel Management, the Postal Service shall provide two copies of that data to the Commission.

(e) *Segment reporting.*

(1) Beginning with reports for fiscal year 2010, for purposes of the reports required under paragraphs (a)(1) and (2) of this section, the Postal Service shall include segment reporting.

(2) The Postal Service shall determine the appropriate segment reporting under paragraph (e)(1) of this section after consultation with the Commission.

§ 3050.41 Treatment of additional financial reports.

(a) For purposes of the reports required by § 3050.40(a)(2), the Postal Service shall obtain an opinion from an independent auditor on whether the information listed in § 3050.40(c) is fairly stated in all material respects, either in relation to the basic financial statements as a whole or on a stand-alone basis.

(b) *Supporting matter.* The Commission shall have access to the audit documentation and any other supporting matter of the Postal Service and its independent auditor in connection with any information submitted under § 3050.40.

§ 3050.42 Proceedings to improve the quality of financial data.

The Commission may, on its own motion or on request of an interested party, initiate proceedings to improve the quality, accuracy, or completeness of Postal Service data required under § 3050.40 whenever it shall appear that the data have become significantly inaccurate or can be significantly improved; or those revisions are, in the judgment of the Commission, otherwise necessitated by the public interest.

§ 3050.43 Information on program performance.

(a) The Postal Service shall provide the items in paragraphs (b)(1) through (3) of this section at the same time that the President submits an annual budget to Congress:

(b)(1) The comprehensive statement required by 39 U.S.C. 2401(e);

(2) The performance plan required by 39 U.S.C. 2803; and

(3) The program performance reports required by 39 U.S.C. 2804.

(c) Section 3050.10 does not apply to the reports referenced in this section.

§ 3050.60 Miscellaneous reports and documents.

(a) The reports in paragraphs (b) through (g) of this section shall be provided at the times indicated.

(b) A master list of publications and handbooks, including those related to internal information procedures, data collection forms, and corresponding

training handbooks by July 1, 2009, and again when changed;

(c) The items listed in paragraph (b) of this section in hard copy form, and in electronic form, if available;

(d) Household Diary Study (when completed);

(e) Input data and calculations used to produce the annual Total Factor Productivity estimates (by March 1 of each year);

(f) Succinct narrative explanations of how the estimates in the most recent Annual Compliance Determination were calculated and the reasons that particular analytical principles were followed. The narrative explanations shall be comparable in detail to that which had been provided in Library Reference 1 in omnibus rate cases processed under the Postal Reorganization Act (by July 1 of each year); and

(g) An update of the history of changes in postal volumes, revenues, rates, and fees that appears in library references USPS-LR-L-73 through 76 in Docket No. R2006-1 (by July 1 of each year).

PART 3055—SERVICE PERFORMANCE AND CUSTOMER SATISFACTION REPORTING**Subpart A—Annual Reporting of Service Performance Achievements**

Sec.

3055.1 Annual reporting of service performance achievements.

3055.2 Contents of the annual report of service performance achievements.

3055.3 Reporting exceptions.

3055.4 Internal measurement systems.

3055.5 Changes to measurement systems, service standards, service goals or reporting methodologies.

3055.6 Addition of new market dominant products or changes to existing market dominant products.

3055.7 Special study.

3055.20 First-Class Mail.

3055.21 Standard Mail.

3055.22 Periodicals.

3055.23 Package Services.

3055.24 Special Services.

3055.25 Non-postal products. [Reserved]

Subpart B—Periodic Reporting of Service Performance Achievements

3055.30 Periodic reporting of service performance achievements.