

UNITED STATES OF AMERICA  
POSTAL REGULATORY COMMISSION  
WASHINGTON, DC 20268-0001

Before Commissioners:

Ruth Y. Goldway, Chairman;  
Tony L. Hammond, Vice Chairman;  
Mark Acton;  
Dan G. Blair; and  
Nanci E. Langley

Modification of Analytical Principles  
in Periodic Reporting (Proposal Twenty-One)

Docket No. RM2010-3

ORDER DISMISSING POSTAL SERVICE RULEMAKING PETITION  
(PROPOSAL TWENTY-ONE) AS MOOT

(Issued November 10, 2009)

The Postal Service has informed the Commission that the concern that prompted it to seek approval of *pro forma* data presentations in certain financial statements (and filings based on those statements) no longer pertains.<sup>1</sup> Based on the Postal Service's explanation, the Commission is satisfied that there is no need to proceed with this docket. It therefore dismisses the underlying Petition as moot.

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<sup>1</sup> Notice of the United States Postal Service of Withdrawal of Petition Requesting Authorization to Utilize Pro Forma Accounting Data in Periodic Reporting (Proposal Twenty-One), November 9, 2009 (Petition). For additional background on this matter, which stems from a \$4 billion reduction in the Postal Service's required payment to the Postal Service Retiree Health Benefit Fund, see Petition of the United States Postal Service Requesting Authorization to Utilize Pro Forma Accounting Data in Periodic Reporting (Proposal Twenty-One), October 20, 2009, and Notice of Proposed Rulemaking on Analytic Principles Used in Periodic Reporting (Proposal Twenty-One), October 22, 2009.

*It is ordered:*

1. The Commission dismisses Proposal Twenty-One as moot.
2. The Commission closes this docket.

By the Commission.

Shoshana M. Grove  
Secretary