

- Is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);

- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);

- Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the Clean Air Act; and

- Does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).

In addition, this rule does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is not approved to apply in Indian country located in the state, and EPA notes that it will not impose substantial direct costs on tribal governments or preempt tribal law.

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Hydrocarbons, Intergovernmental relations, Lead, Nitrogen oxides, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Authority: 42 U.S.C. 7401 *et seq.*

Dated: December 16, 2013.

Ron Curry,

Regional Administrator, EPA Region 6.

[FR Doc. 2013-30729 Filed 12-23-13; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R01-OAR-2012-0661; A-1-FRL-9904-44-Region-1]

Approval and Promulgation of Air Quality Implementation Plans; New Hampshire; Manchester and Nashua Carbon Monoxide Limited Maintenance Plans

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve a State Implementation Plan (SIP)

revision submitted by the State of New Hampshire. This SIP revision establishes carbon monoxide (CO) limited maintenance plans for the City of Manchester, New Hampshire and the City of Nashua, New Hampshire. As part of its limited maintenance plan, New Hampshire will continue year-round CO monitoring at the Londonderry Moose Hill station in Londonderry, New Hampshire with triggers to reestablish CO monitoring sites in Manchester and Nashua if elevated CO levels are recorded in Londonderry. Future carbon monoxide transportation conformity evaluations for Manchester and Nashua would for the length of their limited maintenance plans be considered to satisfy the regional emissions analysis and “budget test” requirements. This action is being taken under the Clean Air Act.

DATES: Written comments must be received on or before January 23, 2014.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA-R01-OAR-2012-0661 by one of the following methods:

1. *www.regulations.gov*: Follow the on-line instructions for submitting comments.

2. *Email:* arnold.anne@epa.gov.

3. *Fax:* (617) 918-0047.

4. *Mail:* “Docket Identification Number EPA-R01-OAR-2012-0661,” Anne Arnold, U.S. Environmental Protection Agency, EPA New England Regional Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square—Suite 100, (Mail code OEP05-2), Boston, MA 02109-3912.

5. *Hand Delivery or Courier.* Deliver your comments to: Anne Arnold, Manager, Air Quality Planning Unit, U.S. Environmental Protection Agency, EPA New England Regional Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square—Suite 100, (mail code OEP05-2), Boston, MA 02109-3912. Such deliveries are only accepted during the Regional Office’s normal hours of operation. The Regional Office’s official hours of business are Monday through Friday, 8:30 to 4:30, excluding legal holidays.

Instructions: Direct your comments to Docket ID Number EPA-R01-OAR-2012-0661. EPA’s policy is that all comments received will be included in the public docket without change and may be made available online at *www.regulations.gov*, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information

whose disclosure is restricted by statute. Do not submit through *www.regulations.gov*, or email, information that you consider to be CBI or otherwise protected. The *www.regulations.gov* Web site is an “anonymous access” system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to EPA without going through *www.regulations.gov* your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the electronic docket are listed in the *www.regulations.gov* index. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in *www.regulations.gov* or in hard copy at Office of Ecosystem Protection, U.S. Environmental Protection Agency, EPA New England Regional Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square—Suite 100, Boston, MA. EPA requests that if at all possible, you contact the contact listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office’s official hours of business are Monday through Friday, 8:30 to 4:30, excluding legal holidays.

In addition, copies of the state submittal are also available for public inspection during normal business hours, by appointment at the State Air Agency; Air Resources Division, Department of Environmental Services, 6 Hazen Drive, P.O. Box 95, Concord, NH 03302-0095.

FOR FURTHER INFORMATION CONTACT: Donald O. Cooke, Air Quality Planning Unit, U.S. Environmental Protection Agency, EPA New England Regional

Office, Office of Ecosystem Protection, Air Quality Planning Unit, 5 Post Office Square—Suite 100, (Mail code OEP05–2), Boston, MA 02109–3912, telephone number (617) 918–1668, fax number (617) 918–0668, email *cooke.donald@epa.gov*.

SUPPLEMENTARY INFORMATION:

Throughout this document whenever “we,” “us,” or “our” is used, we mean EPA.

Organization of this document. The following outline is provided to aid in locating information in this preamble.

- I. Background and Purpose
- II. Criteria for Limited Maintenance Plan Designation
 - A. EPA Guidance
 - B. Emission Inventory
 - C. Demonstration of Maintenance
 - D. Monitoring Network and Verification of Continued Attainment
- III. Contingency Measures
- IV. State Commitments
- V. Conformity
- VI. Proposed Action
- VII. Statutory and Executive Order Reviews

I. Background and Purpose

The City of Manchester, New Hampshire (Manchester) and the City of Nashua, New Hampshire (Nashua) were designated nonattainment by EPA for carbon monoxide on March 3, 1978 (43 FR 8962) and April 11, 1980 (45 FR 24869), respectively. The current National Ambient Air Quality Standard (NAAQS) for CO is 9.0 parts per million (ppm) for an 8-hour average concentration and 35 ppm for a 1-hour concentration, not to be exceeded more than once per calendar year. In 1991, following passage of the Clean Air Act Amendments of 1990 (CAA), both cities were designated “nonattainment” and “not classified” (November 6, 1991; 56 FR 56694) although ambient monitoring showed NAAQS attainment had been achieved by that time. In February 1999, the State of New Hampshire submitted a formal CO redesignation request and a CO maintenance plan for Manchester and Nashua. Effective January 29, 2001 (November 29, 2000; 65 FR 71060), EPA redesignated Manchester and Nashua from nonattainment to attainment for CO and approved New Hampshire’s CO maintenance plan.

On May 30, 2007, the New Hampshire Department of Environmental Services

(NH DES) submitted a SIP revision to EPA that contained modifications to their CO maintenance plan for the Nashua CO maintenance area. These modifications which were approved by EPA through a direct final rule (September 10, 2007; 72 FR 51564) changed the triggering mechanism by which contingency measures would be implemented in Nashua, and allowed the State to discontinue CO monitoring in the Nashua maintenance area. New Hampshire would rely on data from the CO monitor in Manchester to determine when, and if, monitoring would be reestablished in the Nashua maintenance area, and, in some circumstances, when contingency measures would be triggered in the Nashua maintenance area. At the time of the SIP revision approval, CO concentrations measured in Nashua were below the NAAQS for nearly 20 years, and maximum measured concentrations were less than 50% of the 9 parts per million 8-hour CO standard.

On August 1, 2012, the NH DES submitted a limited maintenance plan SIP revision for the remainder of Manchester and Nashua’s second ten-year maintenance plans (January 29, 2011 to January 29, 2021). The revision also requests discontinuance of CO monitoring in Manchester to be replaced by a CO monitoring station in Londonderry, New Hampshire (mid-way between Manchester and Nashua). These revisions are the subject of today’s notice of proposed rulemaking.

Under the CO limited maintenance plan New Hampshire would continue to implement strategies that have helped reduce CO emissions in Manchester and Nashua. These strategies include: New Hampshire’s Vehicle Inspection/Maintenance On Board Diagnostic (OBD II) program; Vehicle Miles Travel reductions (implement congestion and emission reduction programs such as traffic signal coordination, increased mass transit, RideShare, anti-idling and other traffic mitigation measures); and Low Emissions Vehicles Standards. New Hampshire has also committed to continuing CO monitoring in Londonderry with triggers to reestablish CO monitoring in Manchester and Nashua. In the event monitored carbon monoxide concentrations reach or

exceed the limited maintenance eligibility criteria of 7.65 parts per million, then the area would revert to a full maintenance plan.

II. Criteria for Limited Maintenance Plan Designation

A. EPA Guidance

For the Manchester and Nashua areas, NH DES’s SIP revision uses EPA’s limited maintenance plan approach, as detailed in the EPA guidance memorandum, “Limited Maintenance Plan Option for Nonclassifiable CO Nonattainment Areas” from Joseph Paisie, Group Leader, Integrated Policy and Strategies Group, Office of Air Quality and Planning Standards (OAQPS), dated October 6, 1995, (the Paisie Memorandum, [a copy of which is included in the Docket as part of the States’ SIP revision]). Pursuant to this approach EPA will consider the maintenance demonstration satisfied for “not classified” areas if the monitoring data show the design value is at or below 7.65 parts per million, or 85 percent of the level of the 8-hour carbon monoxide NAAQS. The design value must be based on eight consecutive quarters of data. For such areas, there is no requirement to project emissions of air quality over the maintenance period. EPA believes if the area begins the maintenance period at, or below, 85 percent of the CO 8 hour NAAQS, the applicability of “Prevention of Significant Deterioration” (PSD), the control measures already in the SIP, and Federal measures (including the Federal Motor Vehicle Control Program emission standards, limiting CO emissions), should provide adequate assurance of maintenance over the initial 10-year maintenance period. In addition, the design value for the area must continue to be at or below 7.65 ppm until the time of final EPA action on the redesignation.

The 8-hour CO design values for each of New Hampshire’s CO maintenance areas are summarized in Table 1 below. In all cases, 8-hour design values are significantly less than the 7.65 ppm threshold specified in EPA guidance, thus making each area potentially eligible for the limited maintenance plan option.

TABLE 1—8-HOUR DESIGN VALUES (PPM) BY YEAR FOR MANCHESTER AND NASHUA

Year	Manchester Bridge Street	Manchester Pearl Street	Nashua Main Street
2001	3.6	4.1
2002	*	2.0	4.0
2003	*	3.4	4.0

TABLE 1—8-HOUR DESIGN VALUES (PPM) BY YEAR FOR MANCHESTER AND NASHUA—Continued

Year	Manchester Bridge Street	Manchester Pearl Street	Nashua Main Street
2004	*	3.4	4.0
2005	*	1.8	3.2
2006	*	3.0	3.2
2007	*	3.0	2.4
2008	*	3.5	*
2009	*	3.5	*
2010	*	2.4	*
2011	*	2.3	*

* Monitoring discontinued.

B. Emission Inventory

Consistent with EPA's guidance for limited maintenance plans, the State developed an attainment emissions inventory to identify the level of emissions in Hillsborough County, which includes Manchester and

Nashua, sufficient to attain the NAAQS. (See Table 2 below.) The State also developed an attainment emissions inventory identifying the level of emissions statewide associated with attaining and maintaining the CO NAAQS. (See Table 3 below.) These inventories are consistent with EPA's

most recent guidance on emissions inventories for nonattainment areas available at the time, and they document a downward trend in CO emissions during the time period associated with the monitoring data achieving attainment and continued maintenance of the CO NAAQS.

TABLE 2—CO EMISSIONS FOR HILLSBOROUGH COUNTY, 1999–2008

Category	CO emissions (tons per year)			
	1999	2002	2005	2008
Point	184	143	191	92
Area	12,822	12,864	13,210	13,384
Non-Road Mobile	32,162	29,216	26,776	23,259
On-Road Mobile	92,831	58,379	58,666	40,576
Total	137,999	100,602	98,841	77,311

TABLE 3—CO EMISSIONS FOR NEW HAMPSHIRE (STATEWIDE), 1999–2008

Category	CO emissions (tons per year)			
	1999	2002	2005	2008
Point	4,923	2,724	4,754	3,357
Area	78,133	74,099	73,706	47,798
Non-Road Mobile	123,530	124,801	119,322	104,887
On-Road Mobile	345,413	294,533	236,990	174,154
Total	552,000	496,157	434,772	330,196

C. Demonstration of Maintenance

The maintenance demonstration requirement is considered to be satisfied if the monitoring data show that the area is meeting the air quality criteria for limited maintenance areas (7.65 ppm or 85% of the CO NAAQS). There is no requirement to project emissions over the maintenance period. The EPA believes since the area is below 85 percent of exceedance levels, the air quality along with the continued applicability of PSD requirements, any control measures already in the SIP, and Federal measures, should provide adequate assurance of maintenance over the remainder of the 10-year maintenance period.

When EPA approves a limited maintenance plan, EPA is concluding that an emissions budget may be treated as essentially not constraining for the length of the maintenance period because it is unreasonable to expect that such an area will experience so much growth in that period that a violation of the CO NAAQS would result.

D. Monitoring Network and Verification of Continued Attainment

In its SIP revision, NH DES commits to continue CO monitoring year-round at the Londonderry Moose Hill station in Londonderry. NH DES worked closely with EPA to carefully select this site due to its central proximity to Manchester and Nashua. The

Londonderry Moose Hill Station came online on January 1, 2011 as a National Core (NCore) multi-pollutant monitoring station measuring a wide variety of pollutants. The Londonderry station measures fine particulate (PM_{2.5}), nitrogen oxides, ozone, sulfur dioxide and carbon monoxide, in addition to wind speed, wind direction, and relative humidity.

III. Contingency Measures

Section 175A(d) of the Act requires that a maintenance plan include contingency provisions, as necessary, to promptly correct any violation of the NAAQS that occurs after redesignation of the area. Under section 175A(d), contingency measures do not have to be

fully adopted at the time of redesignation. However, the contingency plan is considered to be an enforceable part of the SIP and should ensure that the contingency measures are adopted expeditiously once they are triggered by a specified event. Previously implemented contingency measures and emissions reductions strategies in New Hampshire have proven successful, and will be continued through the maintenance period. These include: Vehicle Inspection/Maintenance (I/M); vehicle miles traveled reductions; and other emissions reduction programs.

Vehicle Inspection/Maintenance (I/M)—EPA approved New Hampshire's I/M program on January 25, 2013 (78 FR 5292). In its CO maintenance plan SIP revision, NH DES commits to continued implementation of this program.

Vehicle Miles Traveled reductions—In its CO maintenance plan SIP revision, NH DES commits to continue working with the NH Department of Transportation and regional Metropolitan Planning Organizations (MPOs) to identify effective congestion and emission reduction project and programs such as traffic signal coordination, increased mass transit, RideShare, anti-idling and other traffic management strategies.

Other emissions reductions programs—NH DES and local MPOs are actively promoting low emissions vehicles and emissions reductions strategies such as anti-idling programs and park & ride lot construction as part of their long range transportation plans.

IV. State Commitments

New Hampshire will monitor CO levels using the Londonderry Moose Hill station and emissions inventories. Because New Hampshire proposes to discontinue monitoring CO in Manchester, it will adopt a more stringent contingency threshold or “trigger” than indicated in the 2007 SIP revision. In the event the second highest CO concentration in any calendar year monitored in Londonderry reaches 50 percent of the Federal 1-hour or 8-hour NAAQS for CO, New Hampshire will, within six months of recording such concentrations, reestablish the CO monitoring site in Manchester consistent with EPA siting criteria, and resume analyzing and reporting those data. If the reestablished Manchester CO monitor measures a violation of the either the Federal 1-hour or 8-hour NAAQS for CO, contingency measures will be implemented in Manchester and Nashua. Contingency measures in Nashua would cease once a reestablished CO monitor in Nashua

shows that the area is in attainment of the CO standard.

V. Conformity

Section 176(c) of the Act defines transportation conformity as conformity to the SIP's purpose of eliminating or reducing the severity and number of violations of the NAAQS and achieving expeditious attainment of such standards. The Act further defines transportation conformity to mean that no Federal transportation activity will: (1) Cause or contribute to any new violation of any standard in any area; (2) increase the frequency or severity of any existing violation of any standard in any area; or (3) delay timely attainment of any standard or any required interim emission reductions or other milestones in any area. The Federal Transportation Conformity Rule, 40 CFR part 93 subpart A, sets forth the criteria and procedures for demonstrating and assuring conformity of transportation plans, programs and projects which are developed, funded or approved by the U.S. Department of Transportation, and by metropolitan planning organizations or other recipients of funds under title 23 U.S.C. or the Federal Transit Laws (49 U.S.C. Chapter 53). The transportation conformity rule applies within all nonattainment and maintenance areas. As prescribed by the transportation conformity rule, once an area has an applicable State Implementation Plan with motor vehicle emissions budgets, the expected emissions from planned transportation activities must be consistent with (“conform to”) such established budgets for that area.

According to EPA's guidance on limited maintenance plans, in the case of the Manchester and Nashua New Hampshire CO limited maintenance plan areas, the emissions budgets may be treated as essentially not constraining for the length of the maintenance period as long as the area continues to meet the limited maintenance criteria, because there is no reason to expect that these areas will experience so much growth in that period that a violation of the CO NAAQS would result. In other words, emissions from on-road transportation sources need not be capped for the maintenance period because it is unreasonable to believe that emissions from such sources would increase to a level that would threaten the air quality in this area for the duration of this maintenance period. Therefore, for limited maintenance plan CO maintenance areas, all Federal actions that require conformity determinations under the transportation conformity rule are considered to satisfy the regional

emissions analysis and “budget test” requirements in 40 CFR 93.118 of the rule.

Since limited maintenance plan areas are still maintenance areas, however, transportation conformity determinations are still required for transportation plans, programs and projects. Specifically, for such determinations, transportation plans, transportation improvement programs, and projects must still demonstrate that they are fiscally constrained (40 CFR part 108) and must meet the criteria for consultation and Transportation Control Measure (TCM) implementation in the conformity rule (40 CFR 93.112 and 40 CFR 93.113, respectively). In addition, projects in limited maintenance areas will still be required to meet the criteria for CO hot spot analyses to satisfy “project level” conformity determinations (40 CFR 93.116 and 40 CFR 93.123) which must incorporate the latest planning assumptions and models that are available. All aspects of transportation conformity (with the exception of satisfying the emission budget test) will still be required.

If the Manchester or Nashua CO attainment areas monitor CO concentrations at or above the limited maintenance eligibility criteria or 7.65 parts per million, then that maintenance area would no longer qualify for a limited maintenance plan and would revert to a full maintenance plan. In this event, the limited maintenance plan would remain applicable for conformity purposes only until the full maintenance plan is submitted and EPA has found its motor vehicle emissions budgets adequate for conformity purposes or EPA approves the full maintenance plan SIP revision. Any required new conformity determinations could not be made until there is an adequate budget or approved full maintenance plan. At that time, regional emissions analyses would resume as a transportation conformity criteria.

VI. Proposed Action

EPA is proposing to approve conversion of the Manchester and Nashua current carbon monoxide maintenance plans to a limited maintenance plan for the remainder of the City of Manchester, and the City of Nashua, New Hampshire CO maintenance plans which terminate on January 29, 2021.

EPA is proposing to approve replacement of the CO air quality monitoring in Manchester with carbon monoxide monitoring at the Londonderry Moose Hill station in Londonderry, New Hampshire with triggers to reestablish CO monitoring

sites in Manchester and Nashua if elevated CO levels are recorded in Londonderry.

VII. Statutory and Executive Order Reviews

Under the Clean Air Act, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable Federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the Clean Air Act.

Accordingly, this proposed action merely approves state law as meeting Federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this proposed action:

- Is not a "significant regulatory action" subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
 - does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
 - is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
 - does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4);
 - does not have Federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
 - is not an economically significant regulatory action based on health or safety risks subject to Executive Order 13045 (62 FR 19885, April 23, 1997);
 - is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001);
 - is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the Clean Air Act; and
 - does not provide EPA with the discretionary authority to address, as appropriate, disproportionate human health or environmental effects, using practicable and legally permissible methods, under Executive Order 12898 (59 FR 7629, February 16, 1994).
- In addition, this rule does not have tribal implications as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), because the SIP is

not approved to apply in Indian country located in the state, and EPA notes that it will not impose substantial direct costs on tribal governments or preempt tribal law.

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Authority: 42 U.S.C. 7401 *et seq.*

Dated: December 10, 2013.

Michael P. Kenyon,

Acting Regional Administrator, EPA New England.

[FR Doc. 2013-30576 Filed 12-23-13; 8:45 am]

BILLING CODE 6560-50-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 54

[REG-143172-13]

RIN 1545-BL90

DEPARTMENT OF LABOR

Employee Benefits Security Administration

29 CFR Part 2590

RIN 1210-AB60

DEPARTMENT OF HEALTH AND HUMAN SERVICES

[CMS-9946-P]

45 CFR Part 146

RIN 0938-AS16

Amendments to Excepted Benefits

AGENCY: Internal Revenue Service, Department of the Treasury; Employee Benefits Security Administration, Department of Labor; Centers for Medicare & Medicaid Services, Department of Health and Human Services.

ACTION: Proposed rules.

SUMMARY: This document contains proposed rules that would amend the regulations regarding excepted benefits under the Employee Retirement Income Security Act of 1974, the Internal Revenue Code, and the Public Health Service Act. Excepted benefits are generally exempt from the health reform

requirements that were added to those laws by the Health Insurance Portability and Accountability Act and the Patient Protection and Affordable Care Act.

DATES: Comments are due on or before February 24, 2014.

ADDRESSES: Written comments may be submitted to the Department of Labor as specified below. Any comment that is submitted will be shared with the other Departments and will also be made available to the public. Warning: Do not include any personally identifiable information (such as name, address, or other contact information) or confidential business information that you do not want publicly disclosed. All comments may be posted on the Internet and can be retrieved by most Internet search engines. No deletions, modifications, or redactions will be made to the comments received, as they are public records. Comments may be submitted anonymously.

Comments, identified by "Excepted Benefits," may be submitted by one of the following methods:

Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

Mail or Hand Delivery: Office of Health Plan Standards and Compliance Assistance, Employee Benefits Security Administration, Room N-5653, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210, Attention: Excepted Benefits.

Comments received will be posted without change to www.regulations.gov and available for public inspection at the Public Disclosure Room, N-1513, Employee Benefits Security Administration, 200 Constitution Avenue NW., Washington, DC 20210, including any personal information provided.

FOR FURTHER INFORMATION CONTACT:

Amy Turner or Beth Baum, Employee Benefits Security Administration, Department of Labor, at (202) 693-8335; Karen Levin, Internal Revenue Service, Department of the Treasury, at (202) 317-5500; Jacob Ackerman, Centers for Medicare & Medicaid Services, Department of Health and Human Services, at (410) 786-1565.

Customer Service Information:

Individuals interested in obtaining information from the Department of Labor concerning employment-based health coverage laws, may call the EBSA Toll-Free Hotline at 1-866-444-EBSA (3272) or visit the Department of Labor's Web site (<http://www.dol.gov/ebsa>). In addition, information from HHS on private health insurance for consumers can be found on the Centers for Medicare & Medicaid Services (CMS)