

**Authority:** 21 U.S.C. 351, 360, 360c, 360e, 360j, 371.

2. Section 872.5570 is added to subpart F to read as follows:

**§ 872.5570 Intraoral devices for snoring and intraoral devices for snoring and obstructive sleep apnea.**

(a) *Identification.* Intraoral devices for snoring and intraoral devices for snoring and obstructive sleep apnea are devices that are worn during sleep to reduce the incidence of snoring and to treat obstructive sleep apnea. The devices are designed to increase the patency of the airway and to decrease air turbulence and airway obstruction. The classification includes palatal lifting devices, tongue retaining devices, and mandibular repositioning devices.

(b) *Classification.* Class II (special controls). The special control for these devices is the FDA guidance document entitled "Class II Special Controls Guidance Document: Intraoral Devices for Snoring and/or Obstructive Sleep Apnea; Guidance for Industry and FDA."

Dated: October 28, 2002.

**Linda S. Kahan,**

*Deputy Director, Center for Devices and Radiological Health.*

[FR Doc. 02-28549 Filed 11-8-02; 8:45 am]

**BILLING CODE 4160-01-S**

## DEPARTMENT OF TRANSPORTATION

### Federal Highway Administration

#### 23 CFR Part 450

[FHWA Docket No. FHWA-2001-10836]

FHWA RIN 2125-AE92

#### Metropolitan Transportation Planning and Programming

**AGENCY:** Federal Highway Administration (FHWA), DOT.

**ACTION:** Correction to final rule.

**SUMMARY:** This document corrects a typographical error in the FHWA final rule, published jointly with the Federal Transit Administration (FTA), on October 7, 2002, at 67 FR 62370. The final rule amends the regulation on Planning and Assistance Standards that govern the development of transportation plans and programs for urbanized (metropolitan) areas. The FTA has codified the FHWA regulations for Metropolitan Transportation Planning and Programming into its regulations at 49 CFR 613 and joins the FHWA in making this change. The final rule provides the New York City metropolitan area additional time to

review and update its transportation plan by waiving the regulatory requirement for a triennial plan update for the New York City metropolitan area for up to three years, until September 30, 2005. The docket number that appeared at the heading of the final rule was incorrect. This notice provides the current docket number regarding the Metropolitan Transportation Planning and Programming final rule as FHWA-2001-10836.

**EFFECTIVE DATE:** October 7, 2002.

**FOR FURTHER INFORMATION CONTACT:** Mr. John Humeston, Metropolitan Planning and Policies Team (HEPM), (404) 562-3667 (metropolitan planning), 60 Forsyth Street, Suite 8M5; Atlanta, Georgia 30303-3104; or Mr. Reid Alsop, Office of the Chief Counsel (HCC-31), (202) 366-1371; 400 Seventh Street, SW., Washington, D.C. 20590. Office hours are from 7:45 a.m. to 4:15 p.m., e.t., Monday through Friday, except Federal holidays.

#### SUPPLEMENTARY INFORMATION:

##### Electronic Access

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##### Background

On October 7, 2002, at 67 FR 62370, the FHWA, jointly with the FTA, issued a final rule to provide the New York City metropolitan area additional time to review and update its transportation plan by waiving the regulatory requirement for a triennial plan update for the New York City metropolitan area for up to three years, until September 30, 2005. This action was necessary because the New York City Metropolitan Transportation Council's (NYMTC) offices were destroyed by the terrorist attacks that occurred on September 11, 2001, and without this waiver, Federal highway and transit funding could be disrupted after September 30, 2002. The purpose of this notice is to correct the docket number to the final rule. The correct docket number for the final rule is FHWA-2001-10836.

**Authority:** 23 U.S.C. 134, 135, 217(g), 315; 42 U.S.C. 7410 *et seq.*; 49 U.S.C. 5303-5306; 49 CFR 1.48(b) and 1.51.

Issued on: November 5, 2002.

**James A. Rowland,**

*Chief Counsel, Federal Highway Administration.*

[FR Doc. 02-28643 Filed 11-8-02; 8:45 am]

**BILLING CODE 4910-22-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9020]

RIN 1545-BB19

#### Substantiation of Incidental Expenses

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains amendments to regulations relating to the requirement to substantiate business expenses for traveling expenses while away from home. The regulations affect taxpayers who deduct expenses for incidental expenses while traveling away from home. The text of the temporary regulations also serves as text for the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective November 12, 2002.

*Applicability Date:* For dates of applicability, see § 1.274-5T(m).

**FOR FURTHER INFORMATION CONTACT:** John Moriarty (202) 622-4930 (not a toll free call).

#### SUPPLEMENTARY INFORMATION:

##### Background and Explanation of Provisions

Section 274(d) provides that a taxpayer is not allowed a deduction or credit for certain expenses unless the expense is substantiated. These substantiation requirements apply to deductions under section 162 or 212 for any traveling expense (including meals and lodging) while away from home. Under section 274(d), the Secretary may issue regulations that provide that some or all of the substantiation requirements will not apply to expenses that do not exceed a prescribed amount. Section 1.274-5(j)(1) of the regulations permits the Commissioner to establish a method under which a taxpayer may substantiate the amount of meal expenses paid or incurred while traveling away from home by means of