

issuance by the Deputy Administrator of a final order. Thereafter, if DEA were to finalize the proposed rule, any person aggrieved by the final rule would be permitted to seek review in the United States Court of Appeals. It can never be automatically assumed that the Court of Appeals will uphold a challenge to an agency rule. Thus, it is conceivable that going forward toward finalizing the proposed rule at this time could result in years of litigation followed by no final rule that actually takes effect.

Given these considerations, DEA believes that the most sound approach from this point forward is to withdraw the proposed rule and proceed instead with a continuation of the formal rescheduling procedures set forth in 21 U.S.C. 811 that are already underway for each of the proposed generic versions of Marinol affected by the proposed rule (those for which the sponsor has submitted to FDA an abbreviated new drug application referencing Marinol but which fall outside the current wording of 21 CFR 1308.13(g)(1)). For each such product, where the proposed marketer has petitioned DEA to initiate rulemaking proceedings to transfer the product into schedule III, DEA has already—prior to the publication of the NPRM—forwarded the petition to FDA for a scheduling evaluation in accordance with the procedures set forth in 21 U.S.C. 811(b).

Thus, the net result of the withdrawal of this proposed rule is that FDA and DEA will continue with the ongoing scheduling evaluations and any resultant rescheduling proceedings for each of the individual proposed generic versions of Marinol, rather than attempting to reschedule all of them simultaneously through the issuance of this proposed rule. DEA believes the former approach, as compared to the latter, is most likely to result in such rescheduling becoming effective in the shortest period of time.

Dated: September 18, 2008.

**Michele M. Leonhart,**

*Deputy Administrator.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–121698–08]

RIN 1545–B100

#### **Amendments to Section 7216 Regulations—Disclosure or Use of Information by Preparers of Returns; Hearing Cancellation**

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

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations that provide rules relating to the disclosure and use of tax return information by tax return preparers.

**DATES:** The public hearing, originally scheduled for October 6, 2008 at 10 a.m. is cancelled.

#### **FOR FURTHER INFORMATION CONTACT:**

Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622–3628 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on Wednesday, July 2, 2008 (73 FR 37910) announced that a public hearing was scheduled for October 6, 2008, at 10 a.m. in the NYU Room (room 2615), Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under the section 7216 of the Internal Revenue Code.

Outlines of topics to be discussed at the hearing were due on September 15, 2008. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, September 22, 2008, no one has requested to speak. Therefore, the public hearing scheduled for October 6, 2008 is cancelled.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–143716–04]

RIN 1545–BD67

#### **Declaratory Judgments—Gift Tax Determinations; Hearing Cancellation**

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

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations under section 7477 of the Internal Revenue Code (Code) regarding petitions filed with the United States Tax Court for declaratory judgments as to the valuation of gifts.

**DATES:** The public hearing, originally scheduled for October 16, 2008 at 10 a.m. is cancelled.

#### **FOR FURTHER INFORMATION CONTACT:**

Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622–3628 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on Monday, June 9, 2008 (73 FR 32503) announced that a public hearing was scheduled for October 16, 2008, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 7447 of the Internal Revenue Code.

The public comment period for these regulations expired on September 8, 2008. Outlines of topics to be discussed at the hearing were due on September 16, 2008. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, September 22, 2008, no one has requested to speak. Therefore, the public hearing scheduled for October 16, 2008, is cancelled.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E8–22825 Filed 9–26–08; 8:45 am]

**BILLING CODE 4830–01–P**