to § 806.4. This may be accomplished by:

(1) Filing the properly completed BE–12 report—Form BE–12(LF), Form BE–12(SF), Form BE–12 Mini, or Form BE–12 Bank, by May 31, 2008, as required;

(2) Completing and returning the Form BE–12 Claim for Not Filing by the due date of the survey; or

(3) Certifying in writing, by the due date of the survey, to the fact that the person is not a U.S. affiliate of a foreign person and not subject to the reporting requirements of the BE–12 survey.

(b) *Who must report.* A BE–12 report is required for each U.S. affiliate, that is, for each U.S. business enterprise in which a foreign person (foreign parent) owned or controlled, directly or indirectly, 10 percent or more of the voting securities in an incorporated U.S. business enterprise, or an equivalent interest in an unincorporated U.S. business enterprise, at the end of the business enterprise's fiscal year that ended in calendar year 2007. A BE–12 report is required even if the foreign person's ownership interest in the U.S. business enterprise was established or acquired during the 2007 reporting year. Beneficial, not record, ownership is the basis of the reporting criteria.

(c) *Forms to be filed.* (1)—Form BE–12(LF) long form must be completed by a U.S. affiliate that was majority-owned by one or more foreign parents (for purposes of this survey, a ''majority-owned'' U.S. affiliate is one in which the combined direct and indirect ownership interest of all foreign parents of the U.S. affiliate exceeds 50 percent), if:

(i) It is not a bank and is not owned directly or indirectly by a U.S. bank holding company or financial holding company, and

(ii) On a fully consolidated basis, or, in the case of real estate investment, on an aggregated basis, any one of the following three items for the U.S. affiliate (not just the foreign parent's share), was greater than $175 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2007:

(A) Total assets (do not net out liabilities);

(B) Sales or gross operating revenues, excluding sales taxes; or

(C) Net income after provision for U.S. income taxes.

(2) Form BE–12(SF) short form must be completed by a U.S. affiliate if:

(i) It is not a bank and is not owned directly or indirectly by a U.S. bank holding company or financial holding company, and

(ii) On a fully consolidated basis, or, in the case of real estate investment, on an aggregated basis, any one of the three items listed in paragraph (c)(1)(ii) of this section for a majority-owned U.S. affiliate (not just the foreign parent's share), was greater than $40 million (positive or negative) but none of these items was greater than $175 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2007.

(iii) On a fully consolidated basis, or, in the case of real estate investment, on an aggregated basis, any one of the three items listed in paragraph (c)(1)(ii) of this section for a minority-owned U.S. affiliate (not just the foreign parent's share), was greater than $40 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2007. (A ''minority-owned'' U.S. affiliate is one in which the combined direct and indirect ownership interest of all foreign parents of the U.S. affiliate is 50 percent or less.)

(3) Form BE–12 Mini must be completed by a U.S. affiliate if:

(i) It is not a bank, and is not owned directly or indirectly by a U.S. bank holding company or financial holding company, and

(ii) On a fully consolidated basis, or, in the case of real estate investment, on an aggregated basis, none of the three items listed in paragraph (c)(1)(ii) of this section for a U.S. affiliate (not just the foreign parent's share), was greater than $40 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2007.

(4) Form BE–12 Bank must be completed by a U.S. affiliate if:

(i) The U.S. affiliate is a bank. For purposes of the BE–12 survey, a ''bank'' is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations engaged in international or foreign banking, U.S. branches and agencies of foreign banks whether or not they accept domestic deposits, savings and loans, savings banks, bank holding companies and financial holding companies under the Gramm-Leach-Bliley Act, including all subsidiaries or units of a bank holding company or financial holding company, and

(ii) On a fully consolidated basis any one of the three items listed in paragraph (c)(1)(ii) of this section for a U.S. affiliate (not just the foreign parent's share), was greater than $15 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2007.

(5) Form BE–12 Claim for Not Filing will be provided for response by persons that are not subject to the reporting requirements of the BE–12 survey but have been contacted by BEA concerning their reporting status.

(d) *Aggregation of real estate investments.* All real estate investments of a foreign person must be aggregated for the purpose of applying the reporting criteria. A single report form must be filed to report the aggregate holdings, unless written permission has been received from BEA to do otherwise. Those holdings not aggregated must be reported separately on the same type of report that would have been required if the real estate holdings were aggregated.

(e) *Due date.* A fully completed and certified Form BE–12(LF), BE–12(SF), BE–12 Mini, BE–12 BANK, or Form BE–12 Claim for Not Filing is due to be filed with BEA not later than May 31, 2008.

§ 806.18 OMB control numbers assigned to the Paperwork Reduction Act.

(a) *Purpose.* This section will comply with the requirements of section 3507(f) of the Paperwork Reduction Act (PRA) which requires agencies to display a current control number assigned by the Director of OMB for each agency information collection requirement.

(b) *Display.*

15 CFR section where identified and described	Current OMB control No.
806.1 through 806.17	0608–0020 0024 0032 0004 0035 0030 0009 0023 0034 0042 0053

[FR Doc. E7–18592 Filed 9–20–07; 8:45 am]

BILLING CODE 3510–06–P

DEPARTMENT OF JUSTICE

Drug Enforcement Administration

21 CFR Part 1310

[Docket No. DEA–302P]

RIN 1117–AB14

Record Requirements for Chemical Distributors

AGENCY: Drug Enforcement Administration (DEA), Justice.

ACTION: Notice of Proposed Rulemaking (NPRM).

SUMMARY: In March 2006, Congress enacted the Combat Methamphetamine Epidemic Act of 2005, which mandates

that regulated sellers of scheduled listed chemical products self-certify with DEA before they are allowed to sell these products at retail. DEA is proposing to revise its recordkeeping requirements to include a requirement that manufacturers, distributors, and importers obtain and maintain the certification number issued by DEA to regulated sellers in their records of sales. This change will ensure that registrants verify that the regulated sellers to whom they distribute have successfully completed the mandatory self-certification process imposed by the CMEA for sales of scheduled listed chemical products.

DATES: Written comments must be postmarked, and electronic comments must be sent, on or before November 20, 2007.

ADDRESSES: To ensure proper handling of comments, please reference ''Docket No. DEA–302'' on all written and electronic correspondence. Written comments being sent via regular mail should be sent to the Deputy Assistant Administrator, Drug Enforcement Administration, Washington, DC 20537, Attention: DEA Federal Register Representative/ODL. Written comments sent via express mail should be sent to DEA Headquarters, Attention: DEA Federal Register Representative/ODL, 2401 Jefferson-Davis Highway, Alexandria, VA 22301. Comments may be directly sent to DEA electronically by sending an electronic message to *dea.diversion.policy@usdoj.gov*. Comments may also be sent electronically through *http://www.regulations.gov* using the electronic comment form provided on that site. An electronic copy of this document is also available at the *http://www.regulations.gov* Web site. DEA will accept attachments to electronic comments in Microsoft word, WordPerfect, Adobe PDF, or Excel file formats only. DEA will not accept any file format other than those specifically listed here.

Posting of Public Comments: Please note that all comments received are considered part of the public record and made available for public inspection online at *http://www.regulations.gov* and in the Drug Enforcement Administration's public docket. Such information includes personal identifying information (such as your name, address, etc.) voluntarily submitted by the commenter.

If you want to submit personal identifying information (such as your name, address, etc.) as part of your comment, but do not want it to be posted online or made available in the public docket, you must include the phrase ''PERSONAL IDENTIFYING INFORMATION'' in the first paragraph of your comment. You must also place all the personal identifying information you do not want posted online or made available in the public docket in the first paragraph of your comment and identify what information you want redacted.

If you want to submit confidential business information as part of your comment, but do not want it to be posted online or made available in the public docket, you must include the phrase ''CONFIDENTIAL BUSINESS INFORMATION'' in the first paragraph of your comment. You must also prominently identify confidential business information to be redacted within the comment. If a comment has so much confidential business information that it cannot be effectively redacted, all or part of that comment may not be posted online or made available in the public docket.

Personal identifying information and confidential business information identified and located as set forth above will be redacted and posted online and placed in the Drug Enforcement Administration's public docket file. If you wish to inspect the agency's public docket file in person by appointment, please see the **FOR FURTHER INFORMATION CONTACT** paragraph.

FOR FURTHER INFORMATION CONTACT: Mark W. Caverly, Chief, Liaison and Policy Section, Office of Diversion Control, Drug Enforcement Administration, Washington, DC 20537; telephone: (202) 307–7297.

SUPPLEMENTARY INFORMATION:

DEA's Legal Authority

DEA implements the Comprehensive Drug Abuse Prevention and Control Act of 1970, often referred to as the Controlled Substances Act (CSA) and the Controlled Substances Import and Export Act (21 U.S.C. 801–971), as amended. DEA publishes the implementing regulations for these statutes in Title 21 of the Code of Federal Regulations (CFR), parts 1300 to 1399. These regulations are designed to ensure that there is a sufficient supply of controlled substances for medical, scientific, and other legitimate purposes and to deter the diversion of controlled substances to illegal purposes. The CSA mandates that DEA establish a closed system of control for manufacturing, distributing, and dispensing controlled substances. Any person who manufactures, distributes, dispenses, imports, exports, or conducts research or chemical analysis with controlled substances must register with DEA (unless exempt) and comply with the applicable requirements for the activity. The CSA as amended also requires DEA to regulate the manufacture, distribution, retail sale, import, and export of chemicals that may be used to manufacture controlled substances illegally. Listed chemicals that are classified as List I chemicals are important to the manufacture of controlled substances. Those classified as List II chemicals may be used to manufacture controlled substances.

On March 9, 2006, the President signed the Combat Methamphetamine Epidemic Act of 2005 (CMEA), which is Title VII of the USA PATRIOT Improvement and Reauthorization Act of 2005 (Pub. L. 109–177). CMEA amends the CSA by adding new provisions related to the importation, production, and sale of ephedrine, pseudoephedrine, and phenylpropanolamine, their salts, optical isomers, and salts of optical isomers, and products that contain any of the three chemicals. Products that contain any of the three chemicals and which may be marketed or distributed lawfully in the United States under the Federal Food, Drug, and Cosmetic Act as a nonprescription drug (an ''over-the-counter'' drug) are defined as scheduled listed chemical products (21 U.S.C. 802(45)). Ephedrine, pseudoephedrine, and phenylpropanolamine are List I chemicals because they are used in, and important to, the illegal manufacture of methamphetamine, a Schedule II controlled substance. Products containing these List I chemicals also have legitimate medical uses. Ephedrine is used in some products for treating asthma. Pseudoephedrine, a decongestant, is a common ingredient in cold and allergy medications. In November 2000, the Food and Drug Administration (FDA) issued a public health advisory concerning phenylpropanolamine and requested that all drug companies discontinue marketing products containing phenylpropanolamine due to risk of hemorrhagic stroke. In response, many companies voluntarily reformulated their products to exclude phenylpropanolamine. Subsequently, on December 22, 2005, FDA published a Notice of Proposed Rulemaking (70 FR 75988) proposing to categorize all over-the-counter nasal decongestants and weight control drug products containing phenylpropanolamine preparations as Category II, nonmonograph, i.e., not generally recognized as being safe for human consumption. Most products containing phenylpropanolamine intended for humans have been

withdrawn from the market, but phenylpropanolamine is still sold by prescription for veterinary uses.

CMEA Requirements

CMEA regulates the sale of scheduled listed chemical products at retail, including the sale of those products by regulated sellers. CMEA defines regulated seller to mean a retail distributor (including a pharmacy or a mobile retail vendor) (21 U.S.C. 802(46)). Retail distributor means a grocery store, general merchandise store, drug store, or other entity or person whose activities as a distributor relating to drug products containing pseudoephedrine or phenylpropanolamine are limited almost exclusively to sales for personal use, both in number of sales and volume of sales, either directly to walk-in customers or in face-to-face transactions by direct sales (21 U.S.C. 802(49)). Mobile retail vendor means a person or entity that makes sales at retail from a stand that is intended to be temporary, or is capable of being moved from one location to another, whether the stand is located within or on the premises of a fixed facility (such as a kiosk at a shopping center or an airport) or whether the stand is located on unimproved real estate (such as a lot or field leased for retail purposes) (21 U.S.C. 802(47)). [Note that mail order distributors are not regulated sellers.]

As of September 30, 2006, regulated sellers that wish to sell scheduled listed chemical products at retail must comply with the requirements in CMEA for product placement and packaging, recordkeeping, sales limits, and employee training and must self-certify to DEA that they are in compliance prior to selling the products. When a regulated seller self-certifies, DEA issues a self-certification certificate (DEA Form 598) which includes a certification number. The expiration date of the self-certification is printed on the self-certification certificate. Self-certifications must be renewed annually if the regulated seller continues to sell scheduled listed chemical products. Regulated sellers are not required to register with DEA although many regulated sellers may be DEA registrants because they also handle controlled substances. Note that self-certification is independent of DEA registration; the fact that an entity is a DEA registrant does not negate the requirement that the entity self-certify with DEA and receive a self-certification certificate.

Proposed Rule

DEA is proposing to revise 21 CFR 1310.06(a) to require that those DEA registrants who distribute scheduled listed chemical products to regulated sellers verify that the regulated seller to whom they are distributing the products has certified to DEA that the regulated seller is in compliance with the requirements for retail sales of scheduled listed chemical products. The registrant who distributes the products must also maintain the certification number as part of the sales record. This proposal is consistent with the current rule, which requires registrants to ensure that their customers are eligible to purchase listed chemicals and to record their DEA numbers, where applicable. Collecting DEA and certification numbers assists registrants to know their customers and to be certain that the customers are purchasing the products for legitimate purposes.

This requirement will primarily affect distributors, although some manufacturers and importers may sell directly to regulated sellers. Under current § 1310.06, registrants are required to include the following in their sales records:

- The name, address, and if applicable, the DEA number of each party to the transaction.
- The date of the transaction.
- The name, quantity, and form of packaging of the listed chemical.
- The method of transfer.
- The type of identification used by the purchaser and any unique number on that identification.

DEA is proposing to add the certification number of the purchaser to the list of information that must be maintained in sales records. Normal business records can be used to meet this requirement if they include the required information. Because mail order distributors are not subject to self-certification, DEA is not requiring registrants to collect any additional information from these firms. Under the existing rule, if the mail order distributor is a DEA registrant, the DEA number must be collected as part of the sales record.

Regulatory Certifications

Regulatory Flexibility Act

The Deputy Assistant Administrator hereby certifies that this rulemaking has been drafted in accordance with the Regulatory Flexibility Act (5 U.S.C. 601–612). The Regulatory Flexibility Act requires agencies to determine whether proposed rules would have a significant economic impact on a substantial number of small entities. DEA expects that some of the distributors subject to this rule will be small entities. The burden associated with the rule, however, is de minimis. Registrants will simply have to ask their purchasers for their DEA certification number and keep that number in their records. For firms that receive orders electronically and maintain electronic records, as many do, the certification number can simply be added to the customer's master record that is associated with individual orders. If the same customer orders multiple times during a year, the information could be collected only once a year because certifications will generally be valid for a year; initial certifications may have longer validity periods. Because the time required to collect the information and maintain the record is minimal, the Deputy Assistant Administrator has determined that this action does not require a regulatory flexibility analysis.

Executive Order 12866

The Deputy Assistant Administrator further certifies that this rulemaking has been drafted in accordance with the principles in Executive Order 12866 § 1(b). It has been determined that this rulemaking is a significant regulatory action and, therefore, has been reviewed by the Office of Management and Budget.

Paperwork Reduction Act

The Paperwork Reduction Act requires agencies to estimate the burden imposed by recordkeeping and reporting. The records required under this proposed rule are standard business records. While many DEA-registered distributors may maintain the self-certification number of regulated sellers which purchase scheduled listed chemical products from them, some may not. DEA believes that the additional information that registrants would be required to collect once a year imposes a minimal burden that can be met by simply adding the item to the order form. DEA invites comment regarding whether the inclusion in distributors' records of the self-certification numbers of regulated sellers purchasing scheduled listed chemical products imposes a burden which should be quantified.

The Department of Justice, Drug Enforcement Administration, has submitted the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with review procedures of the Paperwork Reduction Act of 1995. The proposed information collection is published to obtain comments from the public and affected agencies.

All comments and suggestions, or questions regarding additional information, to include obtaining a copy of the proposed information collection instrument with instructions, should be directed to Mark W. Caverly, Chief, Liaison and Policy Section, Office of Diversion Control, Drug Enforcement Administration, Washington, DC 20537.

Written comments and suggestions from the public and affected agencies concerning the proposed collection of information are encouraged. Your comments regarding the information-collection aspects of this rule should address one or more of the following four points:

(1) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(2) Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(3) Enhance the quality, utility, and clarity of the information to be collected; and

(4) Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

Overview of this information collection:

(1) *Type of Information Collection:* New collection.

(2) *Title of the Form/Collection:* [Insert title same as above and on OMB 83–I].

(3) *Agency form number, if any, and the applicable component of the Department of Justice sponsoring the collection*:

Form Number: None.

Office of Diversion Control, Drug Enforcement Administration. U.S. Department of Justice.

(4) *Affected public who will be asked or required to respond, as well as a brief abstract:*

Primary: Business or other for-profit.

Other: None.

Abstract: Title 21, United States Code, Section 830, and Title 21, Code of Federal Regulations, part 1314 require that any person who is a regulated seller of scheduled listed chemical products to self-certify to DEA that it has trained its staff in the requirements for selling scheduled listed chemical products and is in compliance with DEA regulations. To ensure that persons distributing scheduled listed chemical products sell only to regulated sellers who are eligible to sell them, DEA is requiring distributors to collect and retain the certification number DEA issues to regulated sellers when they self-certify.

(5) An estimate of the total number of respondents and the amount of time estimated for an average respondent to respond:

DEA estimates that 38,926 persons will respond to this collection annually, with each response taking an estimated 2 minutes. DEA estimated the number of responses as follows.

As of August 6, 2007, 75,721 regulated sellers had self-certified to DEA. Of those, 39,917 certifications were filed by 103 chains. There were, therefore, 36,804 regulated sellers who filed as individual regulated sellers. For regulated sellers that belonged to chains that filed certifications for their stores, DEA assumed that the chain held the master list and would provide the self-certification numbers of each self-certified location to distributors from whom the chain orders scheduled listed chemical products. Thirty of the self-certified chains are also registered as chemical or controlled substance distributors; these chains, therefore, do not need to take any additional action to provide information to the distributor. The number of regulated sellers who would need to provide the self-certification number to a distributor is the 36,804 individual regulated sellers plus the 73 chains that do not serve as their owner distributors. In addition, DEA assumes that 2,049 controlled substance and chemical distributors would have to collect the information. This estimate is conservative because not all of these distributors handle scheduled listed chemical products.

(6) An estimate of the total public burden (in hours) associated with the collection: DEA estimates that this collection will take 1,298 hours annually.

If additional information is required contact: Lynn Bryant, Department Clearance Officer, Information Management and Security Staff, Justice Management Division, Department of Justice, Patrick Henry Building, Suite 1600, 601 D Street, NW., Washington, DC 20530.

Executive Order 12988

This regulation meets the applicable standards set forth in §§ 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform.

Executive Order 13132

This rulemaking does not preempt or modify any provision of State law; nor does it impose enforcement responsibilities on any State; nor does it diminish the power of any State to enforce its own laws. Accordingly, this rulemaking does not have federalism implications warranting the application of Executive Order 13132.

Unfunded Mandates Reform Act of 1995

This rule will not result in the expenditure by State, local, and tribal governments, in the aggregate, or by the private sector, of $120,000,000 or more (adjusted for inflation) in any one year, and will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

Congressional Review Act

This rule is not a major rule as defined by section 804 of the Small Business Regulatory Enforcement Fairness Act of 1996 (Congressional Review Act). This rule will not result in an annual effect on the economy of $100,000,000 or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

List of Subjects in 21 CFR Part 1310

Drug traffic control, Exports, Imports, Reporting and recordkeeping requirements.

For the reasons set out above, 21 CFR part 1310 is proposed to be amended as follows:

PART 1310—RECORDS AND REPORTS OF LISTED CHEMICALS AND CERTAIN MACHINES

1. The authority citation for part 1310 continues to read as follows:

Authority: 21 U.S.C. 802, 827(h), 830, 871(b), 890.

2. Section 1310.06 is proposed to be amended by revising paragraph (a) introductory text and by adding (a)(6) to read as follows:

§ 1310.06 Content of records and reports.

(a) Each record required by § 1310.03 shall include all of the following:

* * * * *

(6) For distributions of scheduled listed chemical products to regulated sellers, the regulated seller's (i.e., the purchaser's) DEA certification number issued in accordance with section 1314.40(b) of this chapter.

* * * * *

Dated: September 12, 2007.

Joseph T. Rannazzisi,

Deputy Assistant Administrator, Office of Diversion Control.

[FR Doc. E7–18530 Filed 9–20–07; 8:45 am]

BILLING CODE 4410–09–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–142695–05]

RIN 1545–BF00

Employee Benefits—Cafeteria Plans; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to a notice of proposed rulemaking (REG–142695–05) that was published in the **Federal Register** on Monday, August 6, 2007 (72 FR 43938) providing guidance on cafeteria plans.

FOR FURTHER INFORMATION CONTACT: Mireille T. Khoury at (202) 622–6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 125 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG–142695–05) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of proposed rulemaking (REG–142695–05), which was the subject of FR Doc. E7–14827, is corrected as follows:

On page 43942, column 1, in the preamble, under the paragraph heading ''*Nonqualified Benefits*'', line 10, the language ''Sess. 29, reprinted in 1996 U.S.C.C.A.N.'' is corrected to read ''Sess. 296, reprinted in 1996 U.S.C.C.A.N.''.

LaNita Van Dyke,

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

[FR Doc. E7–18608 Filed 9–20–07; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–128224–06]

RIN 1545–BF80

Section 67 Limitations on Estates or Trusts; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of location for public hearing.

SUMMARY: This document provides a change of location for a public hearing on proposed regulations providing guidance on which costs incurred by estates or non-grantor trusts are subject to the 2-percent floor for miscellaneous itemized deductions under section 67(a).

DATES: The public hearing is being held on Wednesday, November 14, 2007, at 10 a.m.

ADDRESSES: The public hearing was originally being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The hearing location has changed. The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: LaNita Van Dyke, (202) 622–3215 or Richard Hurst at *Richard.A.Hurst@irscounsel.treas.gov*.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is a notice of proposed rulemaking (REG–128224–06) that was published in the **Federal Register** on Friday, July 27, 2007 (72 FR 41243).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons, who submit outlines and written comments by October 24 and 25, 2007 respectively, may present oral comments at the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments. The IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

LaNita Van Dyke,

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

[FR Doc. E7–18607 Filed 9–20–07; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–142695–05]

RIN 1545–BF00

Employee Benefits—Cafeteria Plans; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of location for public hearing.

SUMMARY: This document provides a change of location for a public hearing on proposed regulations providing guidance on cafeteria plans.

DATES: The public hearing is being held on Thursday, November 15, 2007, at 10 a.m.

ADDRESSES: The public hearing was originally being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The hearing location has changed. The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: LaNita Van Dyke, (202) 622–3215 or Oluwafunmilayo Taylor, (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is a notice of proposed rulemaking (REG–142695–05) that was published in the **Federal Register** on Monday, August 6, 2007 (72 FR 43938).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons, who submit outlines and written comments by October 25 and November 5, 2007 respectively, may present oral comments at the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments. The IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

LaNita Van Dyke,

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

[FR Doc. E7–18606 Filed 9–20–07; 8:45 am]

BILLING CODE 4830–01–P