**List of Subjects in 18 CFR Part 157**

Administrative practice and procedure, Natural gas, Reporting and recordkeeping requirements.

By direction of the Commission.

**Linwood A. Watson, Jr.,**

*Acting Secretary.*

In consideration of the foregoing, the Commission proposes to amend Part 157—Chapter I, Title 18, Code of Federal Regulations, as follows.

## PART 157—APPLICATIONS FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY AND FOR ORDERS PERMITTING AND APPROVING ABANDONMENT UNDER SECTION 7 OF THE NATURAL GAS ACT

1. The authority citation for Part 157 continues to read as follows:

**Authority:** 15 U.S.C. 717–717W, 3301–3432; 42 U.S.C. 7101–7352.

## Subpart E of Part 157—[Removed and Reserved]

2. Remove and reserve subpart E, consisting of § § 157.100 through 157.106.

[FR Doc. 00–3597 Filed 2–15–00; 8:45 am]

**BILLING CODE 6717–01–P**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

## Food and Drug Administration

## 21 CFR Part 101

**[Docket No. 94P–0036]**

**RIN 0910–AB66**

## Food Labeling: Trans Fatty Acids in Nutrition Labeling, Nutrient Content Claims, and Health Claims; Reopening of Comment Period

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** The Food and Drug Administration (FDA) is reopening for 60 days the comment period for the submission of comments and other related information regarding the proposed rule on *trans* fatty acids in nutrition labeling, nutrient content claims, and health claims. This proposed rule was announced in the **Federal Register** of November 17, 1999 (64 FR 62746). This action is being taken in response to requests for more time to submit comments to FDA.

**DATES:** Submit written comments on the proposal by April 17, 2000.

**ADDRESSES:** Submit written comments to the Dockets Management Branch (HFA–305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852.

**FOR FURTHER INFORMATION CONTACT:** Susan Thompson, Center for Food Safety and Applied Nutrition (HFS–165), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202–205–5587.

**SUPPLEMENTARY INFORMATION:** In the **Federal Register** of November 17, 1999 (64 FR 62746), FDA proposed to amend its regulations on nutrition labeling to require that the amount of *trans* fatty acids present in a food, including dietary supplements, be included in the amount and percent Daily Value declared for saturated fatty acids. FDA proposed that when *trans* fatty acids are present, the declaration of saturated fatty acids shall bear a symbol that refers to a footnote at the bottom of the nutrition label that states the number of grams (g) of *trans* fatty acids present in a serving of the product. FDA also proposed that, wherever saturated fat limits are placed on nutrient content claims, health claims, or disclosure and disqualifying levels, the amount of *trans* fatty acids be limited as well. In addition, the agency proposed to define the nutrient content claim ''*trans* fat free.'' The proposal responded, in part, to a citizen petition on *trans* fatty acids in food labeling from the Center for Science in the Public Interest. This action was taken to prevent misleading claims and to provide information to assist consumers in maintaining healthy dietary practices. Interested persons were given until February 15, 2000, to comment on the proposed rule.

The agency has received requests to reopen the comment period for the November 17, 1999, proposal to allow additional time for interested persons to comment.

National trade associations representing manufacturers, processors, retailers, and other industry groups assert that the complexity of the issue requires a thorough and thoughtful analysis to prepare meaningful comments. They believe that the comment deadline of February 15, 2000, does not provide the time necessary to accomplish this task. Also, industry reported that the comment period covered several major holidays and the critical Y2K period, in which many people had limited time or simply were not available to work on this important issue. The trade associations indicate they are currently gathering comments and surveying their members on the effect of the proposal and that many members are small businesses that do not have the resources to respond quickly. The trade associations assert that they and their members need time to: (1) Test their products to determine whether they contain 0.5 g *trans* fat per serving; (2) investigate appropriate analytical methods; (3) evaluate options such as product reformulation with alternative fat and oil sources; (4) review data bases and food product formulations; (5) review scientific evidence included and omitted from the proposal; (6) review labeling options and the costs of label changes; (7) establish economic models and evaluate them; and (8) assess the implementation costs relative to the length of the implementation period.

Additionally, the trade associations believe that they need to determine the number of food products affected because they think that FDA's estimate is low. Also, they note that the agency's estimate of zero for discarding label and package inventory is based on a 2-year compliance period. They point out the compliance period could be closer to 1 year. Also, they state that trade associations must have time to resolve member differences to present a consensus position for the industry.

In its proposal, FDA tentatively concluded that the proposed action, if finalized, will have a significant impact on consumers ability to use the food label to maintain healthy dietary practices. The agency also acknowledged that the proposed rule is economically significant under Executive Order 12866 and would have a major economic impact under the Small Business Regulatory Enforcement and Fairness Act (Public Law 104–121). In addition, the Administrator of the Office of Information and Regulatory Affairs of the Office of Management and Budget has determined that the proposed rule would be a major rule for the purpose of congressional review. It is therefore important that adequate time be allowed to appropriately address the many issues involved in this proposed rulemaking. Accordingly, the agency has decided to reopen the comment period on the November 17, 1999, proposal for 60 days in response to the requests.

Interested persons may submit to the Dockets Management Branch (address above) written comments regarding this proposal by April 17, 2000. Two copies of any comments are to be submitted, except that individuals may submit one copy. Comments are to be identified with the docket number found in brackets in the heading of this

document. Received comments may be seen in the office above between 9 a.m. and 4 p.m., Monday through Friday.

Dated: February 11, 2000.

**William K. Hubbard,**

*Senior Associate Commissioner for Policy, Planning, and Legislation.*

[FR Doc. 00–3787 Filed 2–14–00; 12:00 pm]

BILLING CODE 4160–01–F

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### 26 CFR Part 1

**[REG–116733–98]**

**RIN 1545–AW79**

## Guidance Under Section 355(e); Recognition of Gain on Certain Distributions of Stock or Securities in Connection With an Acquisition; Hearing

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

**ACTION:** Change of date and time of public hearing.

**SUMMARY:** This document contains a notice of date and time change of a public hearing on proposed regulations relating to recognition of gain on certain distributions of stock or securities of a controlled corporation in connection with an acquisition.

**DATES:** The public hearing originally scheduled for Wednesday, January 26, 2000, is rescheduled for Thursday, March 2, 2000, at 10 a.m. The due date for outlines of topics to be discussed at the hearing was January 5, 2000.

**ADDRESSES:** The public hearing is being held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the 10th Street entrance, located between Constitution and Pennsylvania Avenues, NW. In addition, all visitors must present photo identification to enter the building.

**FOR FURTHER INFORMATION CONTACT:** Concerning the hearing, and/or to be placed on the building access list to attend the hearing LaNita VanDyke, (202) 622–7190 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed regulations (REG–116733–98) that was published in the **Federal Register** on Thursday, August 24, 1999 (64 FR 46155).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, 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.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 15 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 00–3565 Filed 2–15–00; 8:45 am]

BILLING CODE 4830–01–U

## DEPARTMENT OF VETERANS AFFAIRS

### 38 CFR Part 3

**RIN 2900–AJ59**

## Claims Based on the Effects of Tobacco Products

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Proposed rule.

**SUMMARY:** This document proposes to amend the Department of Veterans Affairs (VA) adjudication regulations governing determinations of whether disability or death is service-connected. The proposed changes appear necessary to implement a recent statutory amendment providing with certain exceptions that a disability or death will not be service-connected on the basis that it resulted from injury or disease attributable to a veteran's use of tobacco products during service.

**DATES:** Comments must be received on or before April 17, 2000.

**ADDRESSES:** Mail or hand-deliver written comments to: Director, Office of Regulations Management (02D), Department of Veterans Affairs, 810 Vermont Ave., NW, Room 1154, Washington, DC 20420. Comments should indicate they are submitted in response to RIN 2900-AJ59. All written comments will be available for public inspection at the above address in the Office of Regulations Management, Room 1158, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays).

**FOR FURTHER INFORMATION CONTACT:** Donald England, Chief, Regulations Staff, Compensation and Pension Service, Veterans Benefits Administration, 810 Vermont Avenue, NW, Washington, DC 20420, telephone (202) 273–7210.

**SUPPLEMENTARY INFORMATION:** Section 9014(a) of the ''Internal Revenue Service Restructuring and Reform Act of 1998,'' Public Law 105–206, amended section 8202 of the ''Transportation Equity Act for the 21st Century,'' Public Law 105–178, by adding section 1103 to title 38, United States Code. Subsection (a) of section 1103 provides that ''a veteran's disability or death shall not be considered to have resulted from personal injury suffered or disease contracted in the line of duty in the active military, naval, or air service for purposes of this title on the basis that it resulted from injury or disease attributable to the use of tobacco products by the veteran during the veteran's service.''

Subsection (b) of section 1103 provides that subsection (a) does not preclude service connection for disability or death that is otherwise shown to have been incurred or aggravated during service or that becomes manifest to the requisite degree of disability during any applicable presumptive period specified in section 1112 or 1116 of title 38, United States Code.

This document proposes to amend VA regulations by adding new § 3.300 to title 38, Code of Federal Regulations, to implement the provisions of 38 U.S.C. 1103. Section 3.300(a) provides that, for claims received by VA after June 9, 1998, a disability or death will not be considered service-connected on the basis that it resulted from injury or disease attributable to the veteran's use of tobacco products during service.

Section 3.300(a) also defines ''tobacco products'' to mean ''cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco.'' This definition is based on the definition of the same term in 26 U.S.C. 5702(c). Under the rule of statutory construction of statutes in pari materia, statutes which relate to the same person or thing or class of persons or things, or which have the same purpose or object, should be construed together. Further, the meaning of words in one statute which are capable of more than one meaning may be determined by referring to another statute relating to the same subject matter in which the same words are used. We believe that, based upon these rules of statutory construction, it is appropriate to define the term ''tobacco products'' in a manner consistent with 26 U.S.C. 5702(c).