

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 53 and 301**

[REG-246256-96]

RIN 1545-AY65

Failure by Certain Charitable Organizations To Meet Certain Qualification Requirements; Taxes on Excess Benefit Transactions; Hearing**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.**SUMMARY:** This document contains a notice of public hearing on proposed regulations relating to charitable organizations to meet certain qualification requirements and taxes on excess benefit transactions.**DATES:** The public hearing is being held on July 31, 2001, at 10 a.m. The IRS must receive outlines of topics to be discussed at the hearing by July 10, 2001.**ADDRESSES:** The public hearing is being held in the auditorium, room 7218, 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.Mail outlines to: Regulations Unit CC (REG-246256-96), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Hand deliver outlines Monday through Friday between the hours of 8 a.m. and 5 p.m. to: Regulations Unit CC (REG-246256-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Submit electronic outlines of oral comments directly to the IRS Internet site at http://www.irs.gov/tax_regs/reglist.html.**FOR FURTHER INFORMATION CONTACT:** Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Guy R. Traynor of the Regulations Unit, (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed regulations (REG-246256-96) that was published in the **Federal Register** on Wednesday, January 10, 2001 (66 FR 2173).

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

Persons who have submitted written comments and wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by July 10, 2001.

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, Office of Special Counsel (Modernization & Strategic Planning).*

[FR Doc. 01-12221 Filed 5-14-01; 8:45 am]

BILLING CODE 4830-01-M**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[REG-121928-98]

RIN 1545-AW99

Awards of Attorney's Fees and Other Costs Based Upon Qualified Offers; Hearing Cancellation**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.**SUMMARY:** This document provides notice of cancellation of a public hearing on proposed rulemaking issuing temporary regulations relating to the circumstances in which a party, by reason of having made a qualified offer, will be entitled to an award of court costs and certain fees in a civil tax proceedings brought in a court of the United States (including the Tax Court). **DATES:** The public hearing originally scheduled for May 23, 2001 at 10 a.m., is cancelled.**FOR FURTHER INFORMATION CONTACT:** Treena Garrett of the Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning), (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice ofpublic hearing that appeared in the **Federal Register** on Thursday, January 4, 2001, (66 FR 749), announced that a public hearing was scheduled for Wednesday, May 23, 2001, at 10 a.m., in Room 4718, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is proposed rulemaking under section 7430 of the Internal Revenue. The public comment period for these proposed regulations expired on Wednesday, April 4, 2001.

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 Wednesday, May 9, 2001, no one has requested to speak. Therefore, the public hearing scheduled for Wednesday, May 23, 2001, is cancelled.

Cynthia E. Grigsby,*Chief, Regulations Unit, Office of Special Counsel (Modernization and Strategic Planning).*

[FR Doc. 01-12223 Filed 5-14-01; 8:45 am]

BILLING CODE 4830-01-P**DEPARTMENT OF TRANSPORTATION****Coast Guard****46 CFR Parts 140, 141, 142, 143, 144, 145 and 146**

[USCG 2001-9173]

RIN 2115-AF75

Floating Production, Storage, and Offloading Units in the Gulf of Mexico**AGENCY:** Coast Guard, DOT.**ACTION:** Reopening of comment period.**SUMMARY:** The Coast Guard is reopening the period for public comment on Floating Production, Storage, and Offloading Units in the Gulf of Mexico. Letters received to the docket requested more time to collect data and to develop comments.**DATES:** Comments must be received on or before July 16, 2001.**ADDRESSES:** You may submit your written comments and related material by any one of the following methods:
(1) By mail to the Docket Management Facility, [USCG-2001-9173], U.S. Department of Transportation, room PL-401, 400 Seventh Street SW., Washington, DC 20590-0001.

(2) By hand to room PL-401 on the Plaza level of the Nassif Building, 400

Seventh Street SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

(3) By fax to the Docket Management Facility at 202-493-2251.

(4) Electronically through the Web Site for the Docket Management Facility at <http://dms.dot.gov>.

The Docket Management Facility maintains the public docket for this notice. Comments and documents, as indicated in this notice, will become part of this docket and will be available for inspection or copying at room PL-401 on the Plaza Level of the Nassif Building at the same address between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may electronically access the public docket for this notice on the Internet at <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: For information on the reopening of the comment period contact Lieutenant Commander Russell Proctor, Vessel Compliance Division (G-MOC-2), U.S. Coast Guard Headquarters, 2100 Second Street, SW., Washington DC 20590, telephone 202-267-0499. For questions on viewing or submitting material to the docket, call Ms. Dorothy Beard, Chief of Dockets, Department of Transportation, telephone 202-366-5149.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Coast Guard encourages interested persons to participate in the request for comments period by submitting written data, views, or arguments.

To do so, please include your name and address, identify this docket [USCG 2001-9173], the specific issue for comment, and give the reason for each comment. You may submit your written comments and material by mail, hand, fax, or electronic means to the Docket Management Facility at the address under **ADDRESSES**; but please do not submit the same comment or material by more than one means. Do not submit comments that have already been made part of the docket. If you submit them by mail or hand, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit them by mail and would like to know they were received, enclose a stamped, self-addressed postcard or envelope. The Coast Guard will consider all comments and material received during the comment period. All comments may be viewed at <http://dms.got.gov>.

Background

On March 27, 2001, the Coast Guard published a Notice of meeting; request for comments in the **Federal Register** (66 FR 16643). We requested comments on Floating Production, Storage, and Offloading Units in the Gulf of Mexico. A meeting was held on May 3, 2001, in Houston, Texas.

Purpose

Comments to the docket requested more time to collect data and to develop comments. Based on these requests and on the small number of comments received so far, the Coast Guard is reopening the comment period.

Dated: May 4, 2001.

Joseph J. Angelo,

Acting Assistant Commandant for Marine Safety and Environmental Protection.

[FR Doc. 01-12114 Filed 5-14-01; 8:45 am]

BILLING CODE 4910-15-M

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA No. 01-1079; MM Docket No. 01-25; RM-10055]

Radio Broadcasting Services; Northome, MN

AGENCY: Federal Communications Commission.

ACTION: Proposed rule; dismissal.

SUMMARY: This document dismisses a petition for rulemaking filed by PharrNorth Radio requesting the allotment of Channel 291A at Northome, Minnesota. See 66 FR 10266, February 14, 2001. PharrNorth withdrew its interest in an allotment at Northome, Minnesota, in accordance with Section 1.420(j) of the Commission's Rules. With this action, this proceeding is terminated.

FOR FURTHER INFORMATION CONTACT: Kathleen Scheuerle, Mass Media Bureau, (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission's Report and Order, MM Docket No. 01-25, adopted April 18, 2001, and released April 27, 2001. The full text of this Commission decision is available for inspection and copying during normal business hours in the Commission's Reference Center, 445 12th Street, SW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractors, International Transcription Services, Inc., 1231 20th Street, NW.,

Washington, DC 20036, (202) 857-3800, facsimile (202) 857-3805.

List of Subjects in 47 CFR Part 73

Radio broadcasting.

Federal Communications Commission.

John A. Karousos,

Chief, Allocations Branch, Policy and Rules Division, Mass Media Bureau.

[FR Doc. 01-12089 Filed 5-14-01; 8:45 am]

BILLING CODE 6712-01-P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 01-1083; MM Docket No. 01-101; RM-10097]

Radio Broadcasting Services; St. Augustine and Neptune Beach, FL

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: This document requests comments on a petition for rule making filed on behalf of Clear Channel Broadcasting Licenses, Inc., licensee of Station WFKS(FM), Channel 250C2, St. Augustine, Florida, requesting the reallocation of Channel 250C2 from St. Augustine to Neptune Beach, Florida, and modification of its authorization accordingly, pursuant to the provisions of Section 1.420(i) of the Commission's Rules. Coordinates used for requested Channel 250C2 at Neptune Beach, Florida, are 36-16-53 and 81-34-15.

Petitioner's reallocation proposal complies with the provisions of Section 1.420(i) of the Commission's Rules, and therefore, the Commission will not accept competing expressions of interest in the use of Channel 250C2 at Neptune Beach, Florida, or require the petitioner to demonstrate the availability of an additional equivalent class channel.

DATES: Comments must be filed on or before June 18, 2001, and reply comments on or before July 3, 2001.

ADDRESSES: Secretary, Federal Communications Commission, 445 12th Street, SW., Room TW-A325, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner's counsel, as follows: F. William LeBeau; Hogan and Hartson, L.L.P.; 555 13th Street, NW.; Washington, DC 20004-1109.

FOR FURTHER INFORMATION CONTACT: R. Barthen Gorman, Mass Media Bureau, (202) 418-2180.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Notice of