

**DEPARTMENT OF THE TREASURY****Fiscal Service**

**Surety Companies Acceptable on Federal Bonds Terminations: American and Foreign Insurance Company, American Interstate Insurance Company, Commercial Insurance Company of Newark, New Jersey; Globe Indemnity Company, Grain Dealers Mutual Insurance Company, National-Ben Franklin Insurance Company of Illinois, Royal Indemnity Company; Royal Insurance Company of America, Safeguard Insurance Company**

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 29 to the Treasury Department Circular 570; 2001 Revision, published July 2, 2001 at 66 FR 35024.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6850.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that the Certificates of Authority issued by the Treasury to the above-named Companies, under the United States Code, Title 31, Sections 9304-9308, to qualify as acceptable sureties on Federal bonds are terminated effective June 30, 2002.

The Companies were last listed as acceptable sureties on Federal bonds at 66 FR starting on page 35024, July 2, 2001.

With respect to any bonds currently in force with above listed Companies, bond-approving officers may let such bonds run to expiration and need not secure new bonds. However, no new bonds should be accepted from these Companies. In addition, bonds that are continuous in nature should not be renewed.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570/index.html>. A hard copy may be purchased from the Government Printing Office (GPO), Subscription Service, Washington, DC, telephone (202) 512-1800. When ordering the 2001 Circular from GPO, use the following stock number: 769-004-04067-1.

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F07, Hyattsville, MD 20782.

Dated: June 30, 2002.

**Wanda J. Rogers,**

*Director, Financial Accounting and Service Division, Financial Management Service.*

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**BILLING CODE 4810-35-M**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[REG-106010-98]

**Proposed Collection; Comment Request for Regulation Project**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-106010-98 (TD 8901), Qualified Lessee Construction Allowances for Short-Term Leases (§ 1.110-1).

**DATES:** Written comments should be received on or before September 9, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of regulations should be directed to Carol Savage, (202) 622-3945, or through the internet ([CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov)), Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Qualified Lessee Construction Allowances for Short-Term Leases.

*OMB Number:* 1545-1661.

*Regulation Project Number:* REG-106010-98.

*Abstract:* The regulations provide guidance with respect to § 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The

regulations ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

*Current Actions:* There is no change to these existing regulations.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 10,000.

*Estimated Average Time Per Respondent:* 1 hour.

*Estimated Total Annual Reporting Burden:* 10,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 3, 2002.

**Carol Savage,**

*Program Analyst.*

[FR Doc. 02-17334 Filed 7-9-02; 8:45 am]

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