

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-146459-05]

RIN 1545-BF04

Designated Roth Accounts Under Section 402A; Hearing**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.**SUMMARY:** This document provides notice of public hearing on proposed regulations under sections 402(g), 402A, 403(b), and 408A of the Internal Revenue Code (Code) relating to designated Roth accounts.**DATES:** The public hearing is being held on Wednesday, July 26, 2006, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by Wednesday, July 5, 2006.**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: CC:PA:LPD:PR (REG-146459-05), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-146459-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov>.**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, R. Lisa Mojiri-Azad, 202-622-6060 or Cathy A. Vohs, 202-622-6090; Concerning the submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard Hurst at Richard.A.Hurst@irs.counsel.treas.gov or (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-146459-05) that was published in the **Federal Register** on Thursday, January 26, 2006 (71 FR 4320).

The rules of 26 CFR 601.601(a)(3) applies to the hearing. Persons who wish to present oral comments at the hearing that submitted written

comments by April 26, 2006 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 5, 2006.

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

[FR Doc. E6-8885 Filed 6-7-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR**Office of Surface Mining Reclamation and Enforcement****30 CFR Part 924**

[Docket No. MS-016-FOR]

State Abandoned Mine Land Reclamation Plan**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.**ACTION:** Proposed rule; public comment period and opportunity for public hearing.**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSM), are announcing receipt of a partially proposed abandoned mine land reclamation (AMLR) plan under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Mississippi proposes revisions to and addition of statutes to the Mississippi Surface Coal Mining and Reclamation Law in order to authorize and establish an AMLR plan. If we approve Mississippi's proposed statutes, our approval will not give Mississippi authority to receive and expend Federal AMLR grant funds. Mississippi would need to submit to us additional information required under 30 CFR 884.13 in order for us to make the findings necessary for full approval of an AMLR plan. The State will be able

to receive and spend Federal funds only after we approve its complete State AMLR plan.

This document gives the times and locations that the Mississippi AMLR plan statutes are available for your inspection, the comment period during which you may submit written comments, and the procedures that will be followed for the public hearing, if one is requested.

DATES: We will accept written comments on the proposed State AMLR plan statutes until 4 p.m., c.t., July 10, 2006. If requested, we will hold a public hearing on the proposed State AMLR plan statutes July 3, 2006. We will accept requests to speak at a hearing until 4 p.m., c.t. on June 23, 2006.**ADDRESSES:** You may submit comments, identified by Docket No. MS-016-FOR, by any of the following methods:

- *E-mail:* aabbs@osmre.gov. Include Docket No. MS-016-FOR in the subject line of the message.

- *Mail/Hand Delivery:* Arthur W. Abbs, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209.

- *Fax:* (205) 290-7280.

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

Instructions: All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.*Docket:* For access to the docket to review copies of the proposed Mississippi AMLR plan statutes, a listing of any scheduled public hearings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the Mississippi AMLR plan statutes by contacting OSM's Birmingham Field Office. Arthur W. Abbs, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209. Telephone: (205) 290-7282. E-mail: aabbs@osmre.gov.

In addition, you may review a copy of the proposed AMLR plan statutes during regular business hours at the following location: Mississippi Department of Environmental Quality, Office of Geology, 2380 Highway 80

West, Jackson, Mississippi 39289-1307, Telephone: (601) 961-5500.

FOR FURTHER INFORMATION CONTACT:

Arthur W. Abbs, Director, Birmingham Field Office, Telephone: (205) 290-7282. E-mail: aabbs@osmre.gov.

SUPPLEMENTARY INFORMATION:

- I. Background on the Abandoned Mine Land Reclamation Program
- II. Description of the Proposed AMLR Plan Statutes
- III. Public Comment Procedures
- IV. Procedural Determinations

I. Background on the Abandoned Mine Land Reclamation Program

The Abandoned Mine Land Reclamation Program was established by Title IV of the Act (30 U.S.C. 1201 *et seq.*) in response to concerns over extensive environmental damage caused by past coal mining activities. The program is funded by a reclamation fee collected on each ton of coal that is produced. The money collected is used to finance the reclamation of abandoned coal mines and for other authorized activities. Section 405 of the Act allows States and Indian Tribes to assume exclusive responsibility for reclamation activity within the State or on Indian lands if they develop and submit to the Secretary of the Interior for approval, a program (often referred to as a plan) for the reclamation of abandoned coal mines.

Currently, Mississippi does not have a federally approved AMLR plan.

II. Description of the Proposed AMLR Plan Statutes

By letter dated April 5, 2006 (Administrative Record No. MS-0402), Mississippi sent us its AMLR plan statutes under SMCRA (30 U.S.C. 1201 *et seq.*). The purpose of this submission is to demonstrate both the intent and capability to assume responsibility for administering and conducting the provisions of SMCRA and OSM's Abandoned Mine Land Reclamation Program (30 CFR Chapter 7, Subchapter R).

This notice describes the nature of the proposed AMLR plan statutes and includes information concerning public participation in the Director's determination of whether or not the submitted AMLR plan statutes may be approved. Mississippi's submission of its statutes is the first step the State has taken in the process for establishing a comprehensive program for the reclamation of abandoned mine lands in Mississippi. By submitting its proposed AMLR plan statutes, Mississippi has indicated its wish to be primarily responsible for this program.

Mississippi's AMLR plan statutes include:

A. Section 53-9-3 Legislative Findings and Declarations

Mississippi proposes revisions to Section 53-9-3 to read as follows:

(k) The provisions of the 2001 amendments to this chapter are to provide for and implement a state program for abandoned mine reclamation which complies with the provisions of Subchapter IV of the federal Surface Mining Control and Reclamation Act of 1977, 30 U.S.C. 1231 through 1243.

B. Section 53-9-7 Definitions

Mississippi proposes revisions to Section 53-9-7 by adding definitions for "Abandoned mine lands," "Secretary," and "State reclamation program."

C. Section 53-9-89 Surface Coal Mining and Reclamation Fund; Deposit of Funds

1. Mississippi proposes to revise Section 53-9-89(1)(a) by adding an account entitled "Abandoned Mine Lands Reclamation Account."

2. Mississippi proposes to add new Section 53-9-89(1)(c) to read as follows:

(c) The Abandoned Mine Lands Reclamation Account shall receive all state and federal appropriations, grants and donations for the purposes of the reclamation of abandoned mine lands under this chapter, and such funds shall be made available to the commission to be used as provided in this section for the purposes of abandoned mine reclamation under this chapter and the regulations of the commission. Funds in the Abandoned Mine Land Account may be used for the following purposes:

3. Mississippi also proposes to add specific purposes at Section 53-9-89(1)(c)(i) through (v) for using the funds in accordance with section 401(c)(1), (c)(4), (c)(8), (c)(9), and (c)(13) of SMCRA.

D. Section 53-9-101 Priorities for Expenditure of Funds From Abandoned Mine Lands Reclamation Account; Certain Sites and Areas Ineligible for Expenditures; Projects Involving Protection, Repair, Replacement, Construction, or Enhancements of Certain Utilities

1. At Section 53-9-101(1), Mississippi proposes to add priorities for the expenditure of funds from the Abandoned Mine Lands Reclamation Account on eligible lands and waters. These priorities include those of section 403(a) of SMCRA.

2. At Section 53-9-101(2), Mississippi proposes to add, in accordance with section 411(a), (b), and (c) of SMCRA, provisions for certifying that all of the priorities stated in

subsection (1) for eligible lands and waters have been achieved. Mississippi also added the priorities for expenditure of funds for land, water, and specific facilities after the certification.

3. At Section 53-9-101(3), Mississippi proposes to add a provision that provides that sites and areas designated for remedial action under the Uranium Mill Tailings Radiation Control Act of 1978 or which have been listed for remedial action under the Comprehensive Environmental Response, Compensation, and Liability Act shall not be eligible for expenditure from the Abandoned Mine Lands Reclamation Account.

4. At Section 53-9-101(4), Mississippi added the priorities for noncoal minerals and reclamation projects involving utilities adversely affected by coal or mineral mining.

E. Section 53-9-103 Only Abandoned Mine Lands Eligible for Program Expenditures

Mississippi proposes to add the following provision at Section 53-9-103:

Only abandoned mine lands are eligible for reclamation or drainage abatement expenditures from the Abandoned Mine Lands Reclamation Account.

F. Section 53-9-105 Program To Comply With Federal Law; Required Filings; Public Hearing and Comment Period; Liability

1. At Section 53-9-105(1), Mississippi proposes the following new provision:

The department, through the Office of Geology, shall establish and maintain a state reclamation program for abandoned mines which complies with Subchapter IV of the federal Surface Mining Control and Reclamation Act of 1977, 30 U.S.C. 1231 through 1243.

2. At Section 53-9-105(2), Mississippi proposes to add, in accordance with section 405(f) of SMCRA, provisions for submitting an application to the Secretary of the Interior (Secretary) for the support of the State program and implementation of specific reclamation projects.

3. At Section 53-9-105(3), Mississippi proposes to add, in accordance with section 405(g) of SMCRA, a provision regarding the reporting of costs for each proposed project.

4. At Section 53-9-105(4), Mississippi proposes to add, in accordance with section 405(j) of SMCRA, a provision that provides for reports on operations of the reclamation program as required by the Secretary.

5. At Section 53-9-105(5), Mississippi proposes to add a provision allowing public participation in the annual grant application and the eligibility, priority ranking, and selection of lands for reclamation.

6. At Section 53-9-105(6), Mississippi proposes to add, in accordance with section 405(l) of SMCRA, a provision that normally exempts the State from liability for any costs or damages as a result of action taken or omitted in the course of carrying out the State reclamation program except for gross negligence or intentional misconduct.

G. Section 53-9-107 Right of Entry Upon Property Adversely Affected by Past Coal Mining; Order and Required Findings; Right of Entry Upon Property to Conduct Studies or Exploratory Work

At Section 53-9-107(1) and (2), Mississippi proposes to add, in accordance with section 407(a) and (b) of SMCRA, provisions allowing right of entry upon the property adversely affected by past coal mining practices and any other property to have access to such property.

H. Section 53-9-109 Acquisition of Land Adversely Affected by Past Coal Mining; Sale of Acquired Land; Administrative Responsibility for Acquired Land; Grants

At Section 53-9-109, Mississippi proposes to add, in accordance with section 407(c), (d), (e), (h), and (g) of SMCRA, provisions allowing acquisition and disposition of lands if such land or interest is adversely affected by past coal mining practices and upon a determination that acquisition of such land is necessary for successful reclamation.

I. Section 53-9-111 Review of Commission Action; Formal Hearing; Landowner Rights and Remedies

At Section 53-9-111, Mississippi proposes to add, in accordance with section 407(g) of SMCRA, provisions relating to landowner rights in condemnation proceedings, including the right of a formal hearing.

J. Section 53-9-113 Itemization of Funds Expended; Filing of Statement in County Land Records Detailing Increase in Land Value from Expenditure of Fund; Statement to Constitute Lien Upon Land; Hearing and Appeal

At Section 53-9-113, Mississippi proposes to add, in accordance with section 408 of SMCRA, provisions allowing liens on completed projects funded by the Abandoned Mine Lands Reclamation Account.

K. Section 53-9-115 Governor May Request Action Against Certain Hazards Caused by Mining of Minerals Other Than Coal; Limitations on Funds Available; Acquisition of Interest in Land

At Section 53-9-115, Mississippi proposes, in accordance with section 409 of SMCRA, that the Governor may request the Secretary to authorize the commission to fill voids; seal open or abandoned tunnels, shafts, and entryways; and reclaim surface impacts of underground or surface mining of minerals other than coal which could endanger life and property, constitute a hazard to public health and safety, or degrade the environment. The funds available must be limited to those allocated to the State under section 402(g)(1) and (5) of SMCRA.

L. Section 53-9-117 Interdepartmental Cooperation; Provision of Technical Expertise, Personnel, Equipment, Materials, and Supplies

At Section 53-9-117, Mississippi proposes, in accordance with section 414 of SMCRA, the following provision:

All departments, boards, commissions and agencies of this state shall cooperate with the commission by providing available technical expertise, personnel, equipment, materials and supplies as may be required to implement and administer the provisions of the state abandoned mine lands reclamation program.

M. Section 53-9-119 Injunctions

At Section 53-9-119, Mississippi proposes, in accordance with section 413(c) of SMCRA, the following provision:

The commission, in addition to any other remedies allowed by law, may initiate in the name of the state, in any court of competent jurisdiction, an action in equity for an injunction to restrain any interference with the exercise of the right to enter or to conduct any work provided in this chapter.

N. Section 53-9-121 Power and Authority to Implement Program; Promulgation of Rules and Regulations; Cooperative Projects

At Section 53-9-121, Mississippi proposes, in accordance with section 413(a) and (b) of SMCRA, the following provisions:

The commission shall have the power and authority to engage in any work and to do all things necessary or expedient, including promulgation of rules and regulations, to implement and administer the abandoned mine lands reclamation program in Mississippi. The commission also shall have the power and authority to engage in cooperative projects with any other agency of the United States of America or any state or federal agency to achieve the objectives of the

abandoned mine lands reclamation program in Mississippi.

O. Section 53-9-123 Authority With Regard to Land Affected by Noncoal Mining Practices; Agreement of Landowner; Required Findings; Limitations on Expenditure of Funds

At Section 53-9-123, Mississippi proposes the following provisions:

The commission shall have the authority granted in Sections 53-9-107(1) and 53-9-109, as applied to land or water resources that have been adversely affected by mining practices other than coal mining practices, only upon the agreement of the current landowner(s). The commission shall have this authority only after making the findings required by Section 53-9-107(1)(a) and (b), as modified to reflect that the effects were caused by noncoal mining practices. Funds shall not be expended from the Abandoned Mine Lands Reclamation Account on lands adversely affected by mining or processing practices other than coal mining or processing practices unless and until the landowner(s) agrees to abide with all provisions of Section 53-9-113. This section does not limit the authority of the commission to perform any act authorized by the Mississippi Air and Water Pollution Control Law, Section 49-17-1 *et seq.*, the organic act of the commission, Section 49-2-1 *et seq.*, or the Mississippi Surface Mining and Reclamation Law, Section 53-7-1 *et seq.*

III. Public Comment Procedures

Under the provisions of 30 CFR 884.13(c)(7), we are requesting comments on whether Mississippi's AMLR plan statutes satisfy the applicable State reclamation plan approval criteria of 30 CFR 884.14.

The proposed Mississippi AMLR plan statutes for abandoned mine land reclamation can be approved if:

1. The public has been given adequate notice and opportunity to comment and the record does not reflect major unresolved controversies.
2. Views of other Federal agencies have been solicited and considered.
3. The State has the legal authority, policies, and administrative structure to carry out the State AMLR plan.
4. The State AMLR plan meets all requirements of the OSM AMLR program provisions.
5. The State has an approved regulatory program.
6. The State AMLR plan is in compliance with all applicable State and Federal laws and regulations.

If we approve the statutes, this does not authorize Mississippi to receive or spend Federal AMLR grant funds. Mississippi would need to submit to us additional information required under 30 CFR 884.13 in order for us to make the findings necessary for full approval of an AMLR plan. The State will be able

to receive and spend Federal funds only after we approve its complete State AMLR plan.

Written Comments

Send your written or electronic comments to OSM at the address given above. Your written comments should be specific, pertain only to the issues proposed in this rulemaking, and include explanations in support of your recommendations. We will not consider or respond to your comments when developing the final rule if they are received after the close of the comment period (see DATES). We will make every attempt to log all comments into the administrative record, but comments delivered to an address other than the Birmingham Field Office may not be logged in.

Electronic Comments

Please submit Internet comments as an ASCII or Word file avoiding the use of special characters and any form of encryption. Please also include "Attn: MS-016-FOR" and your name and return address in your Internet message. If you do not receive a confirmation that we have received your Internet message, contact the Birmingham Field Office at (205) 290-7282.

Availability of Comments

We will make comments, including names and addresses of respondents, available for public review during normal business hours. We will not consider anonymous comments. If individual respondents request confidentiality, we will honor their request to the extent allowable by law. Individual respondents who wish to withhold their name or address from public review, except for the city or town, must state this prominently at the beginning of their comments. We will make all submissions from organizations or businesses, and from individuals identifying themselves as representatives or officials of organizations or businesses, available for public review in their entirety.

Public Hearing

If you wish to speak at the public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT** by 4 p.m., c.t. on June 23, 2006. If you are disabled and need special accommodations to attend a public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT**. We will arrange the location and time of the hearing with those persons requesting the hearing. If no one requests an opportunity to speak, we will not hold a hearing.

To assist the transcriber and ensure an accurate record, we request, if possible, that each person who speaks at the public hearing provide us with a written copy of his or her comments. The public hearing will continue on the specified date until everyone scheduled to speak has been given an opportunity to be heard. If you are in the audience and have not been scheduled to speak and wish to do so, you will be allowed to speak after those who have been scheduled. We will end the hearing after everyone scheduled to speak and others present in the audience who wish to speak, have been heard.

Public Meeting

If only one person requests an opportunity to speak, we may hold a public meeting rather than a public hearing. If you wish to meet with us to discuss Mississippi's proposed AMLR plan, please request a meeting by contacting the person listed under **FOR FURTHER INFORMATION CONTACT**. All such meetings are open to the public and, if possible, we will post notices of meetings at the locations listed under **ADDRESSES**. We will make a written summary of each meeting a part of the administrative record.

IV. Procedural Determinations

Executive Order 12630—Takings

This rule does not have takings implications. This determination is based on the analysis performed for the counterpart Federal regulation.

Executive Order 12866—Regulatory Planning and Review

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866.

Executive Order 12988—Civil Justice Reform

The Department of the Interior has conducted the reviews required by section 3 of Executive Order 12988 and has determined that this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State and Tribal abandoned mine land reclamation plans because each program is drafted and promulgated by a specific State or Tribe, not by OSM. Decisions on proposed abandoned mine land reclamation plans submitted by a State or Tribe are based solely on a determination of whether the submittal meets the requirements of Title IV of SMCRA (30 U.S.C. 1231–1243) and 30 CFR part 884 of the Federal regulations.

Executive Order 13132—Federalism

This rule does not have Federalism implications. SMCRA delineates the roles of the Federal and State governments with regard to the regulation of abandoned mine land reclamation programs. One of the purposes of SMCRA is to "establish a nationwide program to protect society and the environment from the adverse effects of surface coal mining operations." Section 405(d) of SMCRA requires State abandoned mine land reclamation programs to be in compliance with the procedures, guidelines, and requirements established under SMCRA.

Executive Order 13175—Consultation and Coordination With Indian Tribal Governments

In accordance with Executive Order 13175, we have evaluated the potential effects of this rule on Federally-recognized Indian tribes and have determined that the rule does not have substantial direct effects on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. This determination is based on the fact that the Mississippi plan does not provide for reclamation and restoration of land and water resources adversely affected by past coal mining on Indian lands. Therefore, the Mississippi plan has no effect on Federally-recognized Indian tribes.

Executive Order 13211—Regulations That Significantly Affect the Supply, Distribution, or Use of Energy

On May 18, 2001, the President issued Executive Order 13211 which requires agencies to prepare a Statement of Energy Effects for a rule that is (1) considered significant under Executive Order 12866, and (2) likely to have a significant adverse effect on the supply, distribution, or use of energy. Because this rule is exempt from review under Executive Order 12866 and is not expected to have a significant adverse effect on the supply, distribution, or use of energy, a Statement of Energy Effects is not required.

National Environmental Policy Act

This rule does not require an environmental impact statement because agency decisions on proposed State and Tribal abandoned mine land reclamation plans are categorically excluded from compliance with the National Environmental Policy Act (42 U.S.C. 4332) by the Manual of the

Department of the Interior (516 DM 6, appendix 8, paragraph 8.4B(29)).

Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 *et seq.*).

Regulatory Flexibility Act

The Department of the Interior certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. In making the determination as to whether this rule would have a significant economic impact, the Department relied

upon the data and assumptions for the counterpart Federal regulations.

Small Business Regulatory Enforcement Fairness Act

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule: (a) Does not have an annual effect on the economy of \$100 million; (b) Will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; and (c) Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal

regulation was not considered a major rule.

Unfunded Mandates

This rule will not impose an unfunded mandate on State, local, or tribal governments or the private sector of \$100 million or more in any given year. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation did not impose an unfunded mandate.

List of Subjects in 30 CFR Part 924

Intergovernmental relations, Surface mining, Underground mining.

Dated: May 30, 2006.

Brent Wahlquist,

Acting Director, Office of Surface Mining Reclamation and Enforcement.

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