

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]  
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## 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@irs.counsel.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]

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## 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]

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