

(iii) *Market rate of return*—(A) *Plans in existence on June 29, 2005*—(1) *In general.* In the case of a plan that is in existence on June 29, 2005 (regardless of whether the plan is a statutory hybrid plan on that date), section 411(b)(5)(B)(i) only applies to plan years beginning on or after January 1, 2008.

(2) *Exception for plan sponsor election.* Notwithstanding paragraph (f)(1)(iii)(A)(1) of this section, a plan sponsor of a plan that is in existence on June 29, 2005 (regardless of whether the plan is a statutory hybrid plan on that date) may elect to have the requirements of section 411(a)(13)(B) and section 411(b)(5)(B)(i) apply for any period after June 29, 2005, and before the first plan year beginning after December 31, 2007. In accordance with section 1107 of the PPA '06, an employer is permitted to adopt an amendment to make this election as late as the last day of the first plan year that begins on or after January 1, 2009 (January 1, 2011, in the case of a governmental plan as defined in section 414(d)) if the plan operates in accordance with the election.

(B) *Plans not in existence on June 29, 2005.* In the case of a plan not in existence on June 29, 2005, section 411(b)(5)(B)(i) applies to the plan on and after the later of June 29, 2005, and the date the plan becomes a statutory hybrid plan.

(2) *Effective/applicability date of regulations.* This section applies for plan years beginning on or after January 1, 2009 (or, if later, the date applicable under paragraph (f)(3) of this section). For the periods after the statutory effective date set forth in paragraph (f)(1) or (f)(3) of this section and before the regulatory effective date set forth in the preceding sentence, a plan must comply with section 411(b)(5). During these periods, a plan is permitted to rely on the provisions of this section for purposes of satisfying the requirements of section 411(b)(5).

(3) *Collectively bargained plans*—(i) *In general.* Notwithstanding paragraph (f)(1)(iii) of this section, in the case of a collectively bargained plan maintained pursuant to one or more collective bargaining agreements between employee representatives and one or more employers ratified on or before August 17, 2006, the requirements of section 411(b)(5)(B)(i) do not apply to plan years beginning before the earlier of—

(A) The later of—

(1) The date on which the last of those collective bargaining agreements terminates (determined without regard to any extension thereof on or after August 17, 2006), or

(2) January 1, 2008; or

(B) January 1, 2010.

(ii) *Treatment of plans with both collectively bargained and non-collectively bargained employees.* In the case of a plan where a collective bargaining agreement applies to some, but not all, of the plan participants, the plan is considered a collectively bargained plan for purposes of paragraph (f)(3)(i) of this section if at least 25 percent of the participants in the plan are members of collective bargaining units for which the benefit levels under the plan are specified under the collective bargaining agreement.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E7-25025 Filed 12-27-07; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF AGRICULTURE

### Forest Service

#### 36 CFR Part 294

#### Public Meeting to Receive Comments on the Proposed Rule for the Management of Roadless Areas in the State of Idaho

**AGENCY:** Forest Service, USDA.

**ACTION:** Notice of meeting.

**SUMMARY:** There will be a public meeting in Washington, DC to discuss the proposed rule for the management of roadless areas on National Forest System lands in the State of Idaho.

**DATES:** The meeting will be held January 14, 2008, from 5 p.m. to 10 p.m.

**ADDRESSES:** The meeting will be held at the United States Department of Agriculture, South Building, Jefferson Auditorium, 1400 Independence Avenue, SW., Washington, DC. Comments on the proposed rule may be sent via e-mail to [IDcomments@fsroadless.org](mailto:IDcomments@fsroadless.org). Comments also may be submitted via the world wide web/Internet at <http://www.regulations.gov>. Written comments concerning this notice should be addressed to Roadless Area Conservation-Idaho, P.O. Box 162909, Sacramento, CA 95816-2909, or via facsimile to 916-456-6724. All comments, including names and addresses, when provided, are placed in the record and are available for public inspection and copying. The public may inspect comments received at <http://roadless.fs.fed.us>.

**FOR FURTHER INFORMATION CONTACT:** Brad Gilbert, Idaho Roadless Rule Team Leader, at (208) 765-7438.

Individuals using telecommunication devices for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1-800-877-8339 between 8 a.m. and 8 p.m. Eastern Standard Time, Monday through Friday.

**SUPPLEMENTARY INFORMATION:** Attendees wishing to comment orally will be allotted three minutes to speak on a first come, first served basis. Meeting attendees will need to pass through USDA security in order to enter the building. To ensure arriving to the meeting on time, attendees are encouraged to arrive at the USDA South Building before 5 p.m. You will need photo identification to enter the building.

Attendees are encouraged to provide their names to security prior to the meeting in order to gain quicker access to the building. Attendees can submit their names to a comment line by calling 202-205-1776. In the message you should identify yourself as wanting to attend the public meeting on the Idaho rule, and then both say and spell your name. Names should be submitted by close of business on January 10, 2008. Any bags that attendees bring will have to go through screening; you are therefore encouraged not to bring bags in order to speed up the screening process.

A copy of the proposed rule, draft environmental impact statement (DEIS), the DEIS summary, dates for public meetings in Idaho, and other information related to this rulemaking will be available at the national roadless Web site <http://www.roadless.fs.fed.us> as well as by calling Brad Gilbert, Idaho Roadless Rule Team Leader, at (208) 765-7438. Reviewers may request printed copies or compact disks of the DEIS and the summary by writing to the Rocky Mountain Research Station, Publication and Distribution, 240 West Prospect Road, Fort Collins, CO 80526-2098. Fax orders will be accepted at 970-498-1122. Order by e-mail from [rschneider@fs.fed.us](mailto:rschneider@fs.fed.us). When ordering, requesters must specify if they wish to receive the summary or full set of documents and if the material should be provided in print or on disk.

Dated: December 20, 2007.

Anne J. Zimmerman,

Acting Associate Deputy Chief, NFS.

[FR Doc. E7-25135 Filed 12-27-07; 8:45 am]

BILLING CODE 3410-11-P