

Northern District of Florida, Pensacola Division. *Bayou Lawn & Landscape Services, et al. (Bayou) v. Solis, et al.*, Civil Docket No. 11-445. The *Bayou* plaintiffs' claims are similar to the *LFA* plaintiffs' claims, and they also seek to preliminarily and permanently enjoin the Department's implementation of the Wage Rule.

The Administrative Procedure Act, at 5 U.S.C. 705, provides that "[w]hen an agency finds that justice so requires, it may postpone the effective date of action taken by it, pending judicial review." In consideration of the two pending challenges to the Wage Rule and its new effective date, and the possibility that, in response to the *CATA* plaintiffs' motion, the litigation will be transferred to another court, the Department is postponing the effective date of the rule from September 30, 2011, until November 30, 2011. This delay will allow the Department to mount an appropriate defense of the rule, and will allow for the orderly resolution of the various claims pending in two Federal courts. The delay will permit the various courts involved in the litigation to determine the appropriate venue for the resolution of all claims, and allow the Department to avoid the possibility of administering the H-2B program under potentially conflicting court orders. In the interest of administering a nationwide program in a uniform fashion during the pending litigation, the Department has determined that, in the interest of justice, a delay in the effective date is necessary.

Signed at Washington, DC, this 22nd day of September, 2011.

Jane Oates,

Assistant Secretary for Employment and Training.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 51

[TD 9544]

RIN 1545-BK34

Branded Prescription Drug Fee; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to temporary regulations (TD 9544) that were published in the

Federal Register on Thursday, August 18, 2011. The temporary regulations provide guidance on the annual fee imposed on covered entities engaged in the business of manufacturing or importing branded prescription drugs. This fee was enacted by section 9008 of the Patient Protection and Affordable Care Act, as amended by section 1404 of the Health Care and Education Reconciliation Act of 2010.

DATES: This correction is effective on September 28, 2011 and applies to any fee on branded prescription drug sales that is due on or after September 30, 2011.

FOR FURTHER INFORMATION CONTACT: Celia Gabrysh, (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Need for Correction

As published August 18, 2011 (76 FR 51245), the temporary regulations (TD 9544) contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 51

Drugs, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 51 is corrected by making the following correcting amendments:

PART 51—BRANDED PRESCRIPTION DRUG FEE

■ **Paragraph 1.** The authority citation for part 51 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 51.2T is amended by revising paragraph (k)(1) to read as follows:

§ 51.2T Explanation of terms (temporary).

* * * * *

(k) *Orphan drugs*—(1) *In general.* Except as provided in paragraph (k)(2) of this section, the term *orphan drug* means any branded prescription drug for which any person claimed a section 45C credit and that credit was allowed for any taxable year.

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■ **Par. 3.** Section 51.7T is amended by revising the last sentence of paragraph (c)(2) to read as follows.

§ 51.7T Dispute resolution process (temporary).

* * * * *

(c) * * *

(2) * * * A form 2848 must be filed with the error report;

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■ **Par. 4.** Section 51.8T is amended by revising paragraph (a)(2) to read as follows.

§ 51.8T Notification and payment of fee (temporary).

(a) * * *

(2) After the 2011 fee year, the covered entity's adjustment amount calculated as described in § 51.5T(e);

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LaNita VanDyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 51

[TD 9544]

RIN 1545-BK34

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ACTION: Correction to temporary regulations.

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SUPPLEMENTARY INFORMATION:

Background

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