

efforts. The second commenter, a cigarette importer, supported the temporary rule for purposes of facilitating law enforcement. The third commenter supported the principle of tax-free removals for certain purposes.

Based on the reasons set forth above and on comments received, we believe it is appropriate to adopt the temporary rule as a final rule without change.

Inapplicability of Delayed Effective Date Requirement

Because these regulations recognize an exemption to tax payment, relieve manufacturers of the requirement to file a variance, and are identical to temporary regulations currently in effect, it has been determined pursuant to 5 U.S.C. 553(d)(1) and (3) that good cause exists to issue these regulations without a delayed effective date.

Regulatory Flexibility Act

We certify that this regulation will not have a significant impact on a substantial number of small entities. This regulation provides greater flexibility for manufacturers of tobacco products and cigarette papers and tubes to remove these products without being subject to tax and imposes no new reporting, recordkeeping, or other administrative requirement. Therefore, no regulatory flexibility analysis is required.

Executive Order 12866

We have determined that this notice of final rulemaking is not a significant regulatory action as defined by Executive Order 12866. Therefore, a regulatory assessment is not required.

Drafting Information

Maria Mahone of the Knowledge Management Staff drafted this final rule.

List of Subjects in 27 CFR Part 45

Authority delegations (Government agencies), Cigars and cigarettes, Excise taxes, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Tobacco.

The Regulatory Amendment

■ For the reasons discussed in the preamble, the temporary rule amending 27 CFR part 45 published in the **Federal Register** at 70 FR 19888 on April 15, 2005, is adopted as a final rule without change.

Signed: September 18, 2007.

John J. Manfreda,
Administrator.

Approved: November 5, 2007.

Timothy E. Skud,
Deputy Assistant Secretary (Tax, Trade, and Tariff Policy).

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DEPARTMENT OF JUSTICE

28 CFR Part 0

[Tax Division Directive No. 135]

Redelegation of Authority To Compromise and Close Civil Claims

AGENCY: Department of Justice.

ACTION: Final rule.

SUMMARY: This Tax Division directive increases the settlement authority of the Chiefs of the Civil Trial Sections, the Court of Federal Claims Section, the Appellate Section, the Office of Review, and the Deputy Assistant Attorneys General, to compromise and close civil claims. In addition, this directive increases the discretionary redelegation of limited authority by a section chief to his or her assistant chiefs and reviewers. This directive supersedes Directive No. 105.

EFFECTIVE DATE: November 21, 2007.

FOR FURTHER INFORMATION CONTACT: Deborah Meland, Tax Division, Department of Justice, Washington, DC 20530, (202) 307-6567.

SUPPLEMENTARY INFORMATION: This rule relates to internal agency management. Therefore, pursuant to 5 U.S.C. 553, notice of proposed rulemaking and opportunity for comment are not required, and this rule may be made effective less than 30 days after publication in the **Federal Register**. This regulation is not a significant rule within the meaning of Executive Order 13866, as amended, and therefore was not reviewed by the Office of Management and Budget. Finally, this regulation does not have an impact on small entities and, therefore, is not subject to the Regulatory Flexibility Act. This action pertains to agency management, personnel and organization and does not substantially affect the rights or obligations of non-agency parties and, accordingly, is not a "rule" as that term is used by the Congressional Review Act (Subtitle E of the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA)). Therefore, the reporting requirement of 5 U.S.C. 801 does not apply.

List of Subjects in 28 CFR Part 0

Authority delegations (Government agencies), Government employees, Organization and functions (Government agencies).

■ Accordingly, 28 CFR part 0 is amended as follows:

PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE

■ 1. The authority citation for part 0 continues to read as follows:

Authority: 5 U.S.C. 301; 28 U.S.C. 509, 510, 515-19.

■ 2. The Appendix to Subpart Y of Part 0 is amended by removing Tax Division Directive No. 105 and adding in its place Tax Division Directive No. 135, to read as follows:

Appendix to Subpart Y of Part 0—Redelegations of Authority To Compromise and Close Civil Claims

* * * * *

[Directive No. 135]

By virtue of the authority vested in me by Part 0 of Title 28 of the Code of Federal Regulations, particularly Sections 0.70, 0.160, 0.162, 0.164, 0.166, and 0.168, it is hereby ordered as follows:

Section 1. The Chiefs of the Civil Trial Sections, the Court of Federal Claims Section, and the Appellate Section are authorized to reject offers in compromise, regardless of amount, provided that such action is not opposed by the agency or agencies involved.

Section 2. Subject to the conditions and limitations set forth in Section 10 hereof, the Chiefs of the Civil Trial Sections and the Court of Federal Claims Section are authorized to:

(A) Accept offers in compromise in, settle administratively, and close (other than by compromise or by entry of judgment), all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$500,000;

(B) Accept offers in compromise in injunction or declaratory judgment suits against the United States in which the principal amount of the related liability, if any, does not exceed \$500,000; and

(C) Accept offers in compromise in all other nonmonetary cases; provided that such action is not opposed by the agency or agencies involved, and provided further that the proposed compromise or concession is not subject to reference to the Joint Committee on Taxation.

Section 3. The Chiefs of the Civil Trial Sections and the Court of Federal Claims Section are authorized on a case-by-case basis to redelegate in writing to their respective Assistant Section Chiefs or Reviewers the authority delegated to them in Section 1 hereof to reject offers, and in Section 2 hereof, to accept offers in compromise in, settle administratively, and close (other than by compromise or by entry of judgment), all civil cases in which the

amount of the Government's concession, exclusive of statutory interest, does not exceed \$250,000; provided that such redelegation is not made to the attorney-of-record in the case. The redelegations pursuant to this section shall be by memorandum signed by the Section Chief, which shall be placed in the Department of Justice file for the applicable case.

Section 4. Subject to the conditions and limitations set forth in Section 10 hereof, the Chief of the Appellate Section is authorized to:

(A) Accept offers in compromise with reference to litigating hazards of the issue(s) on appeal in all civil cases (other than claims for attorneys' fees, litigation expenses and court costs) in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$500,000;

(B) Accept offers in compromise in injunction [see sec. 2(B)] or declaratory judgment suits against the United States in which the principal amount of the related liability, if any, does not exceed \$500,000;

(C) Accept offers in compromise in, or settle administratively, all civil claims for attorneys' fees, litigation expenses and court costs in which the aggregate amount of the Government's concession on these claims does not exceed \$200,000, and in which the aggregate amount of the Government's concession in the case, exclusive of statutory interest, does not exceed \$500,000; and

(D) Accept offers in compromise in all other nonmonetary cases which do not involve issues concerning collectibility; provided that (i) such acceptance is not opposed by the agency or agencies involved or the chief of the section in which the case originated, and (ii) the proposed compromise is not subject to reference to the Joint Committee on Taxation.

Section 5. The Chief of the Appellate Section is authorized on a case-by-case basis to redelegate in writing to the Appellate Section's Assistant Section Chiefs the authority delegated to the Chief of the Appellate Section in Section 1 hereof to reject offers, and in Section 4 hereof, to:

(A) Accept offers in compromise with reference to litigation hazards of the issue(s) on appeal in all civil cases (other than claims for attorneys' fees, litigation expenses and court costs) in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$250,000; and

(B) Accept offers in compromise in, or settle administratively, all civil claims for attorneys' fees, litigation expenses and court costs in which the aggregate amount of the Government's concession on these claims does not exceed \$100,000, and in which the aggregate amount of the Government's concession in the case, exclusive of statutory interest, does not exceed \$250,000; provided that such redelegation is not made to the attorney-of-record in the case. The redelegations pursuant to this section shall be by memorandum signed by the Chief of the Appellate Section, which shall be placed in the Department of Justice file for the applicable case.

Section 6. Subject to the conditions and limitations set forth in Section 10 hereof, the

Chief of the Office of Review is authorized to:

(A) Accept offers in compromise and settle administratively claims against the United States in all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$1,500,000; and

(B) Accept offers in compromise and close (other than by compromise or by entry of judgment), claims by the United States in all civil cases in which the difference between the gross amount of the original claim and the proposed settlement does not exceed \$1,500,000 or 15 percent of the original claim, whichever is greater;

(C) Accept offers in compromises in all nonmonetary cases; and

(D) Reject offers in compromise or disapprove concessions, regardless of amount;

provided that such action is not opposed by the agency or agencies involved or the chief of the section to which the case is assigned, and provided further that the proposed compromise or concession is not subject to reference to the Joint Committee on Taxation.

Section 7. The Chief, Office of Review, is authorized on a case-by-case basis to redelegate in writing to the offices' Assistant Section Chief or Reviewer the authority delegated to the Chief, Office of Review in Section 6 hereof to reject offers, and in Section 6 hereof, to accept offers in compromise in, settle administratively, and close (other than by compromise or by entry of judgment), all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$750,000; provided that such redelegation is not made to the attorney-of-record in the case. The redelegations pursuant to this section shall be made by memorandum signed by the Section Chief, which shall be placed in the Department of Justice file for the applicable case.

Section 8. Subject to the conditions and limitations set forth in Section 10 hereof, each of the Deputy Assistant Attorneys General is authorized to:

(A) Accept offers in compromise and settle administratively claims against the United States in all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$2,000,000;

(B) Accept offers in compromise and close (other than by compromise or by entry of judgment), claims by the United States in all civil cases in which the difference between the gross amount of the original claim and the proposed settlement does not exceed \$2,000,000 or 15 percent of the original claim, whichever is greater;

(C) Accept offers in compromise in all nonmonetary cases; and

(D) Reject offers in compromise or disapprove concessions, regardless of amount; provided that such action is not opposed by the agency or agencies involved and the proposed compromise or concession is not subject to reference to the Joint Committee on Taxation.

Section 9. Subject to the conditions and limitations set forth in Section 10 hereof, United States Attorneys are authorized to:

(A) Reject offers in compromise of judgments in favor of the United States, regardless of the amount;

(B) Accept offers in compromise of judgments in favor of the United States where the amount of the judgment does not exceed \$300,000; and

(C) Terminate collection activity by his or her office as to judgments in favor of the United States which do not exceed \$300,000 if the United States Attorney concludes that the judgment is uncollectible; provided that such action has the concurrence in writing of the agency or agencies involved, and provided further that this authorization extends only to judgments which have been formally referred to the United States Attorney for collection.

Section 10. The authority redelegated herein shall be subject to the following conditions and limitations:

(A) When, for any reason, the compromise or concession of a particular claim, as a practical matter, will control or adversely influence the disposition of other claims totaling more than the respective amounts designated in Sections 3, 4, 5, 6, 7, 8, and 9 hereof, the case shall be forwarded for review at the appropriate level for the cumulative amount of the affected claims;

(B) When, because of the importance of a question of law or policy presented, the position taken by the agency or agencies or by the United States Attorney involved, or any other considerations, the person otherwise authorized herein to take final action is of the opinion that the proposed disposition should be reviewed at a higher level, the case shall be forwarded for such review;

(C) If the Department has previously submitted a case to the Joint Committee on Taxation leaving one or more issues unresolved, any subsequent compromise or concession in that case must be submitted to the Joint Committee, whether or not the overpayment exceeds the amount specified in Section 6405 of the Internal Revenue Code;

(D) Nothing in this Directive shall be construed as altering any provision of Subpart Y of Part 0 of Title 28 of the Code of Federal Regulations requiring the submission of certain cases to the Attorney General, the Associate Attorney General, or the Solicitor General;

(E) Authority to approve recommendations that the Government confess error in or to concede cases on appeal is excepted from the foregoing redelegations; and

(F) The Assistant Attorney General, at any time, may withdraw any authority delegated by this Directive as it relates to any particular case or category of cases, or to any part thereof.

Section 11. With respect to a claim by the United States (also sometimes referred to as a claim on behalf of the United States), the term "offer in compromise" as used in this Directive is any settlement of such a claim, except settlements in which the United States would receive nothing or virtually nothing in exchange for giving up its claim; and the term "to close (other than by compromise or entry of judgment)," refers to a settlement under which the United States

would receive nothing, or virtually nothing in exchange for giving up its claim.

Section 12. For a claim against the United States, the term “offer in compromise” as used in this Directive is any settlement of such a claim, except settlements in which the United States would receive nothing, or virtually nothing, in exchange for conceding the claim against it; and the term to “settle administratively,” means a settlement in which the United States would receive nothing, or virtually nothing, for conceding the claim against it.

Section 13. This Directive supersedes Tax Division Directive No. 105, effective June 14, 1995.

Section 14. This Directive shall become effective on November 21, 2007.

Dated: October 26, 2007.

Richard T. Morrison,

Acting Assistant Attorney General.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[COTP Guam 07-005]

RIN 1625-AA87

Security Zone; Tinian, Commonwealth of the Northern Mariana Islands

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is changing a permanent security zone in waters adjacent to the island of Tinian, Commonwealth of the Northern Mariana Islands (CNMI). Review of the established zone indicates that its scope is overly-broad and that it imposes an unnecessary and unsustainable enforcement burden on the Coast Guard. This change is intended to narrow the zone's scope so it more accurately reflects current enforcement needs.

DATES: This rule is effective December 21, 2007.

ADDRESSES: Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of docket COTP Guam 07-005 and are available for inspection and copying at Coast Guard Sector Guam between 7 a.m. and 3:30 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant Commander John Winter, U.S. Coast Guard Sector Guam at (671) 355-4861.

SUPPLEMENTARY INFORMATION:

Regulatory Information

On August 17, 2007, we published a notice of proposed rulemaking (NPRM) entitled Security Zone; Tinian, Commonwealth of the Northern Mariana Islands in the **Federal Register** (72 FR 46185). We received no letters commenting on the proposed rule. No public meeting was requested, and none was held.

Background and Purpose

The security zones at Tinian codified in 33 CFR 165.1403 were first established on November 14, 1986 (51 FR 42220, November 24, 1986), as requested by the U.S. Navy in order to prevent injury or damage to persons and equipment incident to the mooring of the first Maritime Preposition Ships in the port. In addition to describing a larger security zone that is enforced when a Maritime Position Ship is moored at the site, the regulation, as currently written, establishes a permanent 50-yard security zone around Moorings A and B when no vessel is moored there. The zone is approximately 100 nautical miles from the nearest Coast Guard surveillance assets, a distance that hinders our ability to patrol it regularly.

A recent review of the 50-yard zone indicates that patrolling it is unnecessary except when the Navy needs to ensure availability of the mooring space, which is signaled by the anchoring of mooring balls. The purpose of this rule is to change the smaller zone from one that is activated all the time to one that is activated only when necessary. This change reflects our current enforcement needs more accurately and eliminates our need to travel 100 miles to patrol the zone when enforcement is unnecessary.

In addition, we are changing the section heading of this regulation to reflect CNMI's proper name and the fact that the section describes two security zones. We also made it easier to distinguish the two zones by describing them in separate paragraphs in 33 CFR 165.1403(a). Finally, we are clarifying that, while these regulations are in effect at all times, the security zones will only be activated—and thus subject to enforcement—when necessary.

Discussion of Comments and Changes

We did not receive any comments in response to our NPRM. No changes were made to the regulation text proposed in the NPRM.

Regulatory Evaluation

This rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory

Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

The Coast Guard expects the economic impact of this rule to be so minimal that a full Regulatory Evaluation is unnecessary. This expectation is based on the nature of the change (diminishing an established security zone's enforcement period), which is likely to further minimize the economic impact of an established rule.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this rule will have a significant economic impact on a substantial number of small entities. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities. Due to the nature of the change (diminishing an established security zone's enforcement period), we anticipate that it will further reduce any economic impact of the established rule. If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact Lieutenant Commander John Winter, U.S. Coast Guard Sector Guam, (671) 355-4861. The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.