

(e) *Certification and recordkeeping.* Prior to the initial export or reexport under authorization VEU, exporters or reexporters must receive and retain end-use certifications from eligible end-users stating that:

(1) They are informed of and will abide by all authorization VEU end-use restrictions;

(2) They have procedures in place to ensure compliance with authorization VEU destination and end-use restrictions;

(3) They will not use items obtained under authorization VEU in any of the prohibited activities described in part 744 of the EAR; and

(4) They agree to allow on-site visits by U.S. Government officials to verify the end-users' compliance with the conditions of authorization VEU.

Note to paragraph (e) of this section: These certifications must be retained by exporters or reexporters in accordance with the recordkeeping requirements set forth in part 762 of the EAR.

(f) *Reporting and auditing requirements—(1)(i) Reports.* Exporters and reexporters who use authorization VEU are required to submit annual reports to BIS. These reports must include, for each validated end-user to whom the exporter or reexporter exported or reexported eligible items:

(A) The name and address of any validated end-users to whom the exporters or reexporters exported or reexported eligible items;

(B) The eligible destination to which the items were exported or reexported;

(C) The quantity of such items;

(D) The value of such items; and

(E) The ECCN(s) of such items.

(ii) Reports are due by February 15 of each year, and must cover the period of January 1 through December 31 of the prior year. Packages containing such reports should be marked

“Authorization Validated End-User Reports.” Reports should be sent to: Office of Export Enforcement, Bureau of Industry and Security, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Room H-4520, Washington, DC 20230.

(2) *Audits.* Users of authorization VEU will be audited on a routine basis. Upon request by BIS, exporters, reexporters, and validated end-users must allow inspection of records or on-site compliance reviews. For audit purposes, records, including information identified in paragraphs (e), (f)(1) and the note to paragraph (c) of this section, should be retained in accordance with the recordkeeping requirements set forth in part 762 of the EAR.

12. Supplement No. 7 to Part 748 is added to read as follows:

**Supplement No. 7 to Part 748—
Authorization Validated End-User
(VEU): List of Validated End-Users,
Respective Eligible Items and Eligible
Destinations**

**Validated End-Users, Respective Eligible
Items and Eligible Destinations for Exports
and Reexports Under Authorization VEU:**

*Certified End-User
Eligible Items
Eligible Destination*

Dated: June 29, 2006.

Matthew S. Borman,

*Deputy Assistant Secretary for Export
Administration.*

[FR Doc. E6-10504 Filed 7-5-06; 8:45 am]

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DEPARTMENT OF COMMERCE

Bureau of Industry and Security

15 CFR Parts 764 and 766

[Docket No. 060511128-6128-01]

RIN 0694-AD63

Antiboycott Penalty Guidance

AGENCY: Bureau of Industry and Security, Commerce.

ACTION: Proposed rule; correction.

SUMMARY: This notice corrects a transposition error in the Regulatory Identification Number (RIN) in the preamble to a proposed rule that the Bureau of Industry and Security published on June 30, 2006 (71 FR 37571). The correct RIN is 0694-AD63. The RIN was incorrectly listed as 0694-AD36. In addition this notice corrects that same transposition error that appeared in the final sentence of the **ADDRESSES** paragraph of the preamble of that propose rule. As corrected, the final sentence of the **ADDRESSES** paragraph reads:

ADDRESSES: * * * Please refer to RIN 0694-AD63 in all comments.

FOR FURTHER INFORMATION CONTACT: Edward O. Weant III, Acting Director, Office of Antiboycott Compliance, Bureau of Industry and Security, United States Department of Commerce, at (202) 482-2381.

Dated: June 30, 2006.

Eileen Albanese,

Director, Office of Export Services.

[FR Doc. E6-10560 Filed 7-5-06; 8:45 am]

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FEDERAL TRADE COMMISSION

16 CFR Part 311

**Test Procedures and Labeling
Standards for Recycled Oil**

AGENCY: Federal Trade Commission.

ACTION: Request for public comments.

SUMMARY: The Federal Trade Commission (“FTC” or “Commission”) requests public comment on the overall costs, benefits, and regulatory and economic impact of its rule specifying Test Procedures and Labeling Standards for Recycled Oil (“Recycled Oil Rule” or “Rule”), as part of the Commission’s systematic review of all current FTC rules and guides.

DATES: Written comments will be accepted until September 5, 2006.

ADDRESSES: Interested parties are invited to submit written comments. Comments should refer to “16 CFR Part 311 Comment—Recycled Oil Rule, Matter No. R511036” to facilitate the organization of comments. A comment filed in paper form should include this reference both in the text and on the envelope, and should be mailed or delivered to the Office of the Secretary, Federal Trade Commission, Room H-135 (Annex P), 600 Pennsylvania Avenue, NW., Washington, DC 20580. Comments containing confidential material, however, must be filed in paper form, must be clearly labeled “Confidential,” and must comply with Commission Rule 4.9(c).¹ The FTC is requesting that any comment filed in paper form be sent by courier or overnight service, if possible, because postal mail in the Washington area and at the Commission is subject to delay due to heightened security precautions. Comments filed in electronic form should be submitted by clicking on the following: <https://secure.commentworks.com/ftc-recycledoil> and following the instructions on the web-based form.

The FTC Act and other laws the Commission administers permit the collection of public comments to consider and use in this proceeding as appropriate. The Commission will consider all timely and responsive public comments that it receives, whether filed in paper or electronic form. Comments received will be

¹ The comment must be accompanied by an explicit request for confidential treatment, including the factual and legal basis for the request, and must identify the specific portions of the comment to be withheld from the public record. The request will be granted or denied by the Commission’s General Counsel, consistent with applicable law and the public interest. See Commission Rule 4.9(c), 16 CFR 4.9(c).

available to the public on the FTC Web site, to the extent practicable, at <http://www.ftc.gov>. As a matter of discretion, the FTC makes every effort to remove home contact information for individuals from the public comments it receives before placing those comments on the FTC Web site. More information, including routine uses permitted by the Privacy Act, may be found in the FTC's privacy policy, at <http://www.ftc.gov/ftc/privacy.htm>.

FOR FURTHER INFORMATION CONTACT: Janice Podoll Frankle, Division of Enforcement, Bureau of Consumer Protection, Federal Trade Commission, Washington, DC 20580; (202) 326-3022.

SUPPLEMENTARY INFORMATION:

I. Background

Section 383 of the Energy Policy and Conservation Act of 1975 ("EPCA"), 42 U.S.C. 6363, mandated that the FTC promulgate a rule prescribing testing procedures and labeling standards for recycled oil. This section of EPCA is intended to encourage the recycling of used oil, promote the use of recycled oil, reduce consumption of new oil by promoting increased utilization of recycled oil, and reduce environmental hazards and wasteful practices associated with the disposal of used oil. 42 U.S.C. 6363(a).

EPCA also mandated that the National Institute of Standards and Technology ("NIST") develop (and report to the FTC) test procedures to determine whether processed used oil is substantially equivalent to new oil for a particular end use. 42 U.S.C. 6363(c). EPCA required that, within 90 days after receiving NIST's test procedures, the FTC issue a rule that permits any processed used oil container to bear a label indicating a particular end use (e.g., engine lubricating oil), as long as a determination of "substantial equivalency" with new oil has been made in accordance with NIST test procedures. 42 U.S.C. 6363(d)(1)(B).

On July 27, 1995, NIST reported to the FTC test procedures for determining the substantial equivalence of processed used engine oil with new engine oil. The FTC's Rule, which was issued on October 31, 1995 (60 FR 55421), implements EPCA's requirements by permitting a manufacturer or other seller to label recycled engine oil as substantially equivalent to new engine oil, as long as that determination is made in accordance with the test procedures entitled "Engine Oil Licensing and Certification System," American Petroleum Institute Publication 1509, Thirteenth Edition, January 1995.

II. Regulatory Review Program

The Commission reviews all current Commission rules and guides periodically. These reviews seek information about the costs and benefits of the Commission's rules and guides and their regulatory and economic impact. The information obtained assists the Commission in identifying rules and guides that warrant modification or rescission. Therefore, the Commission solicits comment on, among other things, the economic impact of its Recycled Oil Rule; possible conflict between the Rule and state, local, or other federal laws; and the effect on the Rule of any technological, economic, or other industry changes.

III. Request for Comment

The Commission solicits written public comment on the following questions:

- (1) Is there a continuing need for the Rule as currently promulgated?
- (2) What benefits has the Rule provided to purchasers of the products or services affected by the Rule?
- (3) Has the Rule imposed costs on purchasers?
- (4) What changes, if any, should be made to the Rule to increase the benefits of the Rule to purchasers? How would these changes affect the costs the Rule imposes on firms subject to its requirements? How would these changes affect the benefits to purchasers?
- (5) What significant burdens or costs, including costs of compliance, has the Rule imposed on firms subject to its requirements? Has the Rule provided benefits to such firms? If so, what benefits?
- (6) What changes, if any, should be made to the Rule to reduce the burdens or costs imposed on firms subject to its requirements? How would these changes affect the benefits provided by the Rule?
- (7) Does the Rule overlap or conflict with other federal, state, or local laws or regulations?
- (8) Since the Rule was issued, what effects, if any, have changes in relevant technology or economic conditions had on the Rule?
- (9) Since the Rule was issued, the American Petroleum Institute has published the Fifteenth Edition of Publication 1509. Should this updated version of Publication 1509 be incorporated by reference into the Rule?

List of Subjects in 16 CFR Part 311

Energy conservation, Incorporation by reference, Labeling, Recycled oil, Trade practices.

Authority: 15 U.S.C. 41-58.

By direction of the Commission.

C. Landis Plummer,

Acting Secretary.

[FR Doc. E6-10503 Filed 7-5-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-139059-02]

RIN 1545-BB86

Expenses for Household and Dependent Care Services Necessary for Gainful Employment; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to notice of proposed rulemaking that was published in the *Federal Register* on Wednesday, May 24, 2006 (71 FR 29847) regarding the credit for expenses for household and dependent care services necessary for gainful employment.

FOR FURTHER INFORMATION CONTACT: Sara Shepherd, (202) 622-4960 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-139059-02) that is the subject of this correction is under section 21 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-139059-02) contains an error that may prove to be misleading and is in need of correction.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-139059-02), that was the subject of FR Doc. E6-7390, is corrected as follows:

PART 1—INCOME TAXES

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

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