

**List of Subjects in 17 CFR Part 1**

Brokers, Commodity futures, Consumer protection, Reporting and recordkeeping requirements.

For the reasons presented above, the Commission proposes to amend 17 CFR part 1 as follows:

**PART 1—GENERAL REGULATIONS UNDER THE COMMODITY EXCHANGE ACT**

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

**Authority:** 7 U.S.C. 1a, 2, 5, 6, 6a, 6b, 6c, 6d, 6e, 6f, 6g, 6h, 6i, 6j, 6k, 6l, 6m, 6n, 6o, 6p, 7, 7a, 7b, 8, 9, 12, 12a, 12c, 13a, 13a-1, 16, 16a, 19, 21, 23 and 24, as amended by the Commodity Futures Modernization Act of 2000, appendix E of Pub. L. 106-554, 114 Stat. 2763 (2000).

2. Section 1.3 is proposed to be amended by adding new paragraph (bb)(2) to read as follows:

**§ 1.3 Definitions.**

\* \* \* \* \*

(bb)(1) \* \* \*

(2) *Client.* This term, as it relates to a commodity trading advisor, means any person (i) to whom a commodity trading advisor provides advice, for compensation or profit, either directly or through publications, writings, or electronic media, as to the value of, or the advisability of trading in, any contract of sale of a commodity for future delivery made or to be made on or subject to the rules of a contract market or derivatives transaction execution facility, any commodity option authorized under section 4c of the Act, or any leverage transaction authorized under section 19 of the Act; or (ii) to whom, for compensation or profit, and as part of a regular business, the commodity trading advisor issues or promulgates analyses or reports concerning any of the activities referred to in paragraph (bb)(2)(i) of this section. The term "client" includes, without limitation, any subscriber of a commodity trading advisor.

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Issued in Washington, DC, on September 22, 2005 by the Commission.

**Catherine D. Daniels,**

*Assistant Secretary of the Commission.*

[FR Doc. 05-19323 Filed 9-27-05; 8:45 am]

**BILLING CODE 6351-01-M**

**DEPARTMENT OF THE INTERIOR****Bureau of Indian Affairs****25 CFR Part 61**

**RIN 1076-AE44**

**Preparation of Rolls of Indians**

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** This document reopens the comment period for the proposed rule published on May 19, 2005, which opened the enrollment applications process for the Western Shoshone Identifiable Group of Indians.

**DATES:** Written comments must be received on or before October 28, 2005.

**ADDRESSES:** You may submit comments, identified by the number 1076-AE44, by any of the following methods:

- Federal rulemaking portal: *http://www.regulations.gov*. Follow the instructions for submitting comments.

- Mail: Daisy West, Office of Tribal Services, Bureau of Indian Affairs, 1951 Constitution Avenue, NW., Mail Stop 320-SIB, Washington, DC 20240.

- Hand delivery: Office of Tribal Services, Bureau of Indian Affairs, 1951 Constitution Avenue, NW., Room 320-SIB, Washington, DC 20240.

**FOR FURTHER INFORMATION CONTACT:** Daisy West, Office of Tribal Services, Bureau of Indian Affairs, (202) 513-7641.

**SUPPLEMENTARY INFORMATION:** On May 19, 2005, the Bureau of Indian Affairs published a proposed rule to amend its regulations governing the compilation of rolls of Indians in order to open the enrollment applications process for the Western Shoshone Identifiable Group of Indians (70 FR 28859). Last year we made a commitment to hold meetings with the Shoshone people to discuss the proposed rule. We were unable, however, to schedule the meetings in Elko and Reno, Nevada until August 20 and 27, 2005. We must therefore extend the comment period beyond the original deadline of July 18, 2005.

Dated: September 16, 2005.

**Michael D. Olsen,**

*Acting Principal Deputy Assistant Secretary—Indian Affairs.*

[FR Doc. 05-19322 Filed 9-27-05; 8:45 am]

**BILLING CODE 4310-4J-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 301**

**[REG-144615-02]**

**RIN 1545-BB26**

**Section 482; Methods To Determine Taxable Income in Connection With a Cost Sharing Arrangement; Hearing**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking; change of date of public hearing; and extension of time for public comments.

**SUMMARY:** This document changes the date of the public hearing and provides notice of an extension of time for submitting comments with respect to a notice of proposed rulemaking and notice of public hearing on proposed regulations that provide guidance regarding methods under section 482 to determine taxable income in connection with a cost sharing arrangement.

**DATES:** The public hearing originally scheduled for Wednesday, November 16, 2005, at 10 a.m. is rescheduled for Friday, December 16, 2005, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by Friday, November 25, 2005.

**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance.

**FOR FURTHER INFORMATION CONTACT:** LaNita Van Dyke of the Publications and Regulations Branch, Associate Chief Counsel (Procedure and Administration), at (202) 622-7180 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Monday, August 29, 2005 (70 FR 51116), announced that a public hearing on proposed regulations providing guidance regarding methods under section 482 to determine taxable income in connection with a cost sharing arrangement will be held on Wednesday, November 16, 2005, beginning at 10 a.m., in the IRS Auditorium of the Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.

The date of the hearing has changed. The hearing is scheduled for Friday, December 16, 2005, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue