

**ACTION:** Partial withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document withdraws a portion of a notice of proposed rulemaking (REG-107592-00) published in the **Federal Register** on September 28, 2007 (72 FR 55139). The withdrawn portion relates to the treatment of transactions involving the provision of insurance between members of a consolidated group.

**FOR FURTHER INFORMATION CONTACT:** Frances L. Kelly, (202) 622-7770 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

On September 28, 2007, the IRS and the Treasury Department published a notice of proposed rulemaking (REG-107592-00) in the **Federal Register** (72 FR 55139) which proposed to amend § 1.1502-13(g) (regarding the treatment of transactions involving obligations between members of a consolidated group) and to add § 1.1502-13(e)(2)(ii)(C) (regarding the treatment of certain transactions involving the provision of insurance between members of a consolidated group).

Under proposed § 1.1502-13(e)(2)(ii)(C), certain intercompany insurance transactions would be taken into account on a single entity basis. Written comments were received with respect to proposed § 1.1502-13(e)(2)(ii)(C). After consideration of these comments, the IRS and the Treasury Department have decided to withdraw proposed § 1.1502-13(e)(2)(ii)(C). However, the IRS and the Treasury Department continue to study whether revisions to the rules for intercompany transactions are necessary to clearly reflect the taxable income of consolidated groups.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Partial Withdrawal of a Notice of Proposed Rulemaking**

Accordingly, under the authority of 26 U.S.C. 7805 and 26 U.S.C. 1502, § 1.1502-13(e)(2)(ii)(C) of the notice of proposed rulemaking (REG-107592-00) that was published in the **Federal Register** on September 28, 2007 (72 FR 55139) is withdrawn.

**Linda E. Stiff,**

*Deputy Commissioner for Services and Enforcement.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-107592-00]

RIN 1545-BA11

**Consolidated Returns; Intercompany Obligations; Hearing**

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

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations regarding the treatment of transactions involving obligations between members of a consolidated group and the treatment of transactions involving the provision of insurance between members of a consolidated group.

**DATES:** The public hearing, originally scheduled for Friday, February 29, 2008, at 10 a.m. is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-3628 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of public hearing that appeared in the **Federal Register** on Thursday, January 24, 2008 (73 FR 4131) announced that a public hearing was scheduled for Friday, February 29, 2008, at 10 a.m., in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing was the notice of proposed rulemaking (REG-107592-00) that was published in the **Federal Register** on Friday, September 28, 2007 (72 FR 55139). Specifically, the hearing was to address the addition of proposed § 1.1502-13(e)(2)(ii)(C). Proposed regulation § 1.1502-13(e)(2)(ii)(C), that was the subject of the hearing, has been withdrawn. Therefore the public hearing scheduled for February 29, 2008, is cancelled.

**LaNita Van Dyke,**

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

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**DEPARTMENT OF THE INTERIOR**

**Fish and Wildlife Service**

**50 CFR Part 14**

[FWS-R9-LE-2008-0024; 99011-1224-0000-9B]

RIN 1018-AV31

**Importation, Exportation, and Transportation of Wildlife; Inspection Fees, Import/Export Licenses, and Import/Export License Exemptions**

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Proposed rule; notice of meeting.

**SUMMARY:** We propose to revise subpart I—Import/Export Licenses, of title 50 of the Code of Federal Regulations, part 14, (50 CFR 14) to clarify the import/export license and fee requirements, adjust the user fee schedule and update license and user fee exemptions. We propose to clarify when an import/export license is required by persons who engage in the business of importing and exporting wildlife as well as change the license requirement exemptions. Revised regulations will help those importing and exporting wildlife better understand when an import/export license is required and will allow us to consistently apply these requirements. We also propose to change our user fee structure for the importation and exportation of wildlife and the fee exemptions. We propose to generally increase these fees and publish the changes for 2008 through 2012. We determined that these fees must be adjusted every year to cover the increased cost of providing these services. By publishing these user fee changes in advance, importers and exporters can accurately predict the costs of importing and exporting wildlife several years in advance.

**DATES:** We will accept comments received or postmarked on or before April 25, 2008. See the **SUPPLEMENTARY INFORMATION** section for information on the date of the public meeting.

**ADDRESSES:** You may submit comments by one of the following methods:

- Federal eRulemaking portal at: <http://www.regulations.gov>. Follow the instructions for submitting comments.
- U.S. mail or hand-delivery: Public Comments Processing, Attn: [RIN 1018-AV31]; Division of Policy and Directives Management; U.S. Fish and Wildlife Service; 4401 N. Fairfax Drive, Suite 222; Arlington, VA 22203.

We will not accept e-mail or faxes. We will post all comments on <http://>