

(IBR) of the material listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this material as applicable to do the actions required by this AD, unless this AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2024-0054, dated February 26, 2024.

(ii) [Reserved]

(3) For EASA AD 2024-0054, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; telephone +49 221 8999 000; email ADs@easa.europa.eu; website easa.europa.eu. You may find this EASA AD on the EASA website at ad.easa.europa.eu.

(4) You may view this material at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206-231-3195.

(5) You may view this material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit www.archives.gov/federal-register/cfr/ibr-locations or email fr.inspection@nara.gov.

Issued on August 12, 2024.

Victor Wicklund,

Deputy Director, Compliance & Airworthiness Division, Aircraft Certification Service.

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FEDERAL TRADE COMMISSION

16 CFR Part 305

RIN 3084-AB15

Energy Labeling Rule

AGENCY: Federal Trade Commission.

ACTION: Notice of proposed rulemaking; public hearing.

SUMMARY: In response to a recent notice of proposed rulemaking on the Energy Labeling Rule, one commenter, Dyson, Inc. (“Dyson”), requested an opportunity to present oral comments on proposed air cleaner labeling. In response, the Commission will hold a virtual oral hearing for the requester to provide its comments.

DATES: The oral hearing will be conducted virtually starting at 1:00 p.m. Eastern Time on September 19, 2024.

ADDRESSES: The Hearing Participant (*i.e.*, Dyson) must submit any materials it intends to present at the oral hearing by following the instructions in Part III of the **SUPPLEMENTARY INFORMATION** section below. Write “Air Cleaner Labeling Oral Hearing (Matter No. R611004)” on any documentary submission and file it at electronicfilings@ftc.gov. If Dyson prefers to file a documentary submission on paper, please send it via

overnight service to the following address: Federal Trade Commission, Office of the Secretary, 600 Pennsylvania Avenue NW, Mail Stop H-144 (Annex L), Washington, DC 20580.

FOR FURTHER INFORMATION CONTACT: Julia Ensor, 202-326-2377; and Hong Park, 202-326-2158.

SUPPLEMENTARY INFORMATION: On February 2, 2024 (89 FR 7566), the Commission published a notice of proposed rulemaking (“NPRM”) containing proposed amendments to improve the Energy Labeling Rule (“Rule”) (16 CFR part 305), including energy labels for several new consumer product categories such as air cleaners, clothes dryers, miscellaneous refrigeration products, and portable electric spas. In response, the Commission received 29 comments, which are posted on the docket at <https://www.regulations.gov/docket/FTC-2024-0008>.

I. Dyson’s Request To Present Oral Views

In addition to soliciting written comments, the NPRM invited interested parties to request an opportunity to present oral data, views, and comments on the proposed amendments.¹ In response, Dyson asked to present its view on the Department of Energy’s (“DOE”) test procedures for the proposed air cleaner labels. Specifically, Dyson requested the

... opportunity to present oral comments and other materials (such as audio/visual and/or visual aids) that Dyson believes would be helpful to the FTC in better understanding: (1) the misleading outputs of the DOE’s test procedure as applied to room size coverage and energy efficiency claims for air cleaners, (2) the inapplicability of AHAM AC1 to real-world situations, (3) whether AHAM AC1 includes outdated elements and whether it has been subject to thorough review, (4) the feasibility of a one-size-fits-all room size test that may not capture the nuances of different air cleaners, and (5) if a one-size-fits-all room size test is appropriate, potential ways in which the DOE’s test procedure could be modified to be more accurate and consistent, and avoid potential consumer confusion and harm for the reasons outlined above.

¹ The Energy Policy and Conservation Act (“EPCA”), which directs FTC to issue energy labeling requirements, states that “the Commission shall afford interested persons an opportunity to present written or oral data, views, and comments with respect to the proposed labeling rules published under [section 6294(b)(1)].” 42 U.S.C. 6294(b)(2); *see also* 16 CFR 1.26(c). Because this Rule is promulgated under EPCA, the procedural requirements for rules promulgated under section 18 of the FTC Act (15 U.S.C. 57a) do not apply here.

Therefore, the Commission issues this notice of oral hearing for Dyson on labeling for air cleaners.

II. Conduct of the Oral Hearing for Air Cleaner Labeling

Commission staff will preside over the oral hearing virtually using video conferencing at 1:00 p.m. Eastern Time on September 19, 2024. The presiding officer (Julia Ensor or Hong Park) will ensure the orderly conduct of the oral hearing and place the transcript and any written submissions by Dyson into the rulemaking record. The oral hearing will be available for the public to watch live from the Commission’s website, <https://www.ftc.gov>. The oral hearing will be limited to the party requesting submission of oral comments, Dyson, and its concerns regarding labeling for air cleaners raised in its request. *See* section I, *supra*.

III. Making an Oral Statement or Documentary Submission

Dyson’s oral statement will be limited to 20 minutes, although the oral statement may be supplemented by documentary submissions as described below, and the presiding officer may grant an extension of time for good cause shown. Dyson will be provided with instructions as to how to participate in the virtual hearing.

Dyson must submit any materials (*e.g.*, slides) it intends to present at the oral hearing by submitting the materials to electronicfilings@ftc.gov on or before September 12, 2024.² Write “Air Cleaner Labeling Oral Hearing (Matter No. R611004)” on the submission. If Dyson files a documentary submission under this section, the documentary submission—including Dyson’s name and State—will be placed on the rulemaking record of this proceeding, including on the website <https://www.regulations.gov>.

Because any documentary submission will be placed on the rulemaking record, Dyson is solely responsible for making sure the documentary submission does not include sensitive or confidential information. In particular, the documentary submission should not contain sensitive personal information, such as Social Security numbers; dates of birth; driver’s license numbers or other State identification numbers or foreign country equivalent; passport

² Pursuant to 16 CFR 1.26(c), if, by reason of the limitations imposed, Dyson cannot complete the presentation of its suggestions, Dyson may, within 24 hours, file a written statement covering those relevant matters that it did not orally present. Any such statement must be submitted on the rulemaking docket and otherwise follow the instructions set out in this document for documentary submissions.

numbers; financial account numbers; or credit or debit card numbers. Dyson is also solely responsible for making sure the documentary submission does not include sensitive health information, such as medical records or other individually identifiable health information. In addition, the documentary submission should not include any “[t]rade secret or any commercial or financial information which . . . is privileged or confidential”—as provided in section 6(f) of the FTC Act, 15 U.S.C. 46(f), and Commission Rule 4.10(a)(2), 16 CFR 4.10(a)(2)—including, in particular, competitively sensitive information such as costs, sales statistics, inventories, formulas, patterns, devices, manufacturing processes, or customer names.

Documentary submissions containing material for which confidential treatment is requested must be filed in paper form, must be clearly labeled “Confidential,” and must comply with Commission Rule 4.9(c), 16 CFR 4.9(c). In particular, the written request for confidential treatment that accompanies the documentary submission must include the factual and legal basis for the request and must identify the specific portions to be withheld from the public record. *See* Commission Rule 4.9(c). Documentary submissions will be kept confidential only if the General Counsel grants the request in accordance with the law and the public interest. Once a documentary submission has been posted publicly at <https://www.regulations.gov>—as legally required by Commission Rule 4.9(b), 16 CFR 4.9(b)—we cannot redact or remove it, unless the submitter submits a confidentiality request that meets the requirements for such treatment under Commission Rule 4.9(c), and the General Counsel grants that request.

The FTC Act and other laws that the Commission administers permit the collection of documentary submissions to consider and use in this proceeding as appropriate. The Commission will consider all timely and responsive documentary submissions it receives from Dyson. For information on the Commission’s privacy policy, including routine uses permitted by the Privacy Act, see <https://www.ftc.gov/site/information/privacypolicy>.

If Dyson needs assistance complying with these instructions, it should indicate as much in a written submission, and the Commission will endeavor to provide accommodations. If Dyson does not have the computer technology necessary to participate in video conferencing, it will be able to participate in the oral hearing by

telephone; it should indicate as much in its submission.

IV. Communications by Outside Parties to the Commissioners or Their Advisors

Written communications and summaries or transcripts of oral communications respecting the merits of this proceeding, from any outside party to any Commissioner or Commissioner’s advisor, will be placed on the public record. *See* 16 CFR 1.26(b)(5).

By direction of the Commission.

Joel Christie,

Acting Secretary.

[FR Doc. 2024–17105 Filed 8–19–24; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–111629–23]

RIN 1545–BM80

Guidance Regarding Elections Relating to Foreign Currency Gains and Losses

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; partial withdrawal of proposed rulemaking.

SUMMARY: This document contains proposed regulations regarding the time for making and revoking certain elections relating to foreign currency gain or loss.

DATES: Written or electronic comments and requests for a public hearing must be received by October 18, 2024. As of August 20, 2024, proposed § 1.954–2(g)(3)(iii) and (g)(4)(iii) and proposed § 1.988–7(c) through (e), contained in the notice of proposed rulemaking published in the **Federal Register** of December 19, 2017 (82 FR 60135), are withdrawn.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–111629–23) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (“Treasury Department”) and the IRS will publish for public availability any comments submitted to the IRS’s public docket.

Send hard copy submissions to: CC:PA:01:PR (REG–111629–23), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning proposed § 1.954–2(g)(3)(ii) and (iii) and (g)(4)(iii), Edward Tracy at (202) 317–6934; concerning proposed § 1.988–7(c) and (d), Shane Ward at (202) 317–6938; concerning submissions of comments or requests for a public hearing, Vivian Hayes at (202) 317–6901 (not toll free numbers) or publichearings@irs.gov.

SUPPLEMENTARY INFORMATION:

Background

I. Elections Under § 1.954–2(g)

In general, section 954(c)(1)(D) of the Internal Revenue Code and § 1.954–2(g) provide that foreign personal holding company income (“FPHCI”) includes the excess of foreign currency gains over foreign currency losses attributable to any section 988 transactions. Under § 1.954–2(g)(3) and (4), two different elections are available to United States shareholders (“U.S. shareholders”) that are controlling United States shareholders (“controlling U.S. shareholders”) of a controlled foreign corporation (“CFC”) with respect to the CFC’s computation of its FPHCI. First, under § 1.954–2(g)(3), controlling U.S. shareholders may elect to exclude foreign currency gain or loss otherwise includible in the CFC’s FPHCI computation under § 1.954–2(g) and instead include such foreign currency gain or loss in the category (or categories) of subpart F income to which such gain or loss relates (the “§ 1.954–2(g)(3) election”). Second, § 1.954–2(g)(4) provides that controlling U.S. shareholders may elect to treat as FPHCI all foreign currency gains or losses attributable to any section 988 transaction (except those described in § 1.954–2(g)(5)) and any section 1256 contract that would be a section 988 transaction but for section 988(c)(1)(D) (the “§ 1.954–2(g)(4) election” and, together with the § 1.954–2(g)(3) election, the “§ 1.954–2(g) elections”). A § 1.954–2(g)(4) election supersedes a § 1.954–2(g)(3) election. Under § 1.954–2(g)(3)(ii) and (g)(4)(ii), controlling U.S. shareholders make either of the § 1.954–2(g) elections on behalf of the CFC by filing a statement with their original income tax return for the “taxable year of [the U.S. shareholders] ending with or within the taxable year of the [CFC]” for which the election is made, clearly indicating that the election has been made.