Examples of non-operating income include, but are not limited to: Interest income; foreign exchange gains; equity investment in an investor controlled company; intercompany transactions; dividend income; and net unrealized gains on marketable equity securities.

Examples of non-operating expenses include, but are not limited to: Interest on long-term debt and capital leases; interest on short-term debt; imputed interest capitalized; amortization of discount and expense on debt; foreign exchange losses; fines or penalties imposed by governmental authorities; costs related to property held for future use; donations to charities, social and community welfare purposes; losses on reacquired and retired or resold debt securities; and losses on uncollectible non-operating receivables.

For reasons set forth elsewhere in § 331.7 of this part, you may not include lobbying expenses that were incurred to promote reimbursement for losses after the terrorist attacks or enact Section 185 of Pub. L. 109–115. Non-operating income is the result of subtracting the non-operating expenses from the non-operating revenues. Professional application fees provide for reimbursement of 80 percent of the cost of professional accounting services required in the preparation and submission of the application. Adjusted Income for each of the Columns A and B is the sum of the Operating profit (or loss) (line 3) plus line 6, Non-operating income (loss). Each line of Column C is the result of subtracting Column B from Column A, except on line 7, Professional Application Fees, where the claimant may enter 80 percent of professional application fees (up to a maximum of $2,000). The Adjusted Income figure on the Total line of Column C represents the amount claimed as total reimbursement; it may of course be adjusted as the result of Department review. All Adjusted Income figures do not reflect taxes due in the current period, as a consequence, reimbursements will be pre-tax and income taxes may be due on reimbursed funds.

The difference between column A and B is the basis for column C. This constitutes the total amount of your claim for reimbursement. As the eligibility periods, for the most part, begin and end on days other than the first or last days of the month, quarter or year, data from already existing financial statements must be adjusted, on a pro rata basis, to reflect the eligibility periods. For example, the period of eligibility for all applicants begins on September 11, 2001 and therefore, the only time period during the month of September that is eligible for reimbursement is September 11 through September 30, a period of 20 days. Applicants should be prepared to show both how they apportioned such financial data into the reimbursement periods, and why they chose the apportionment approach used. Applicants can then use these estimates for the specified periods at the beginning and end of the eligible period to add to the financial amounts for 2002, 2003, and 2004 to calculate the total amounts sought in Appendix A.

12. Has the applicant or any of its subsidiaries or affiliates received grants, subsidies, incentives or similar payments from local, state, or Federal governmental entities in support of the security, maintenance and provision of general aviation services and facilities furnished in response to the events of September 11, 2001? (This includes payments under the Aviation and Transportation Security Act of 2001 (Public Law 107–38) and the Airport Improvement Program under the Airport and Airway Improvement Act of 1982 (Public Law 97–248).)

This question requires that you disclose all grants, subsidies, or incentives that you received during the eligible reimbursement period, either directly or indirectly, from Federal, State, and local entities, to reimburse you for the cost of operations and capital improvements associated with implementing security programs, or maintaining or providing general aviation services and facilities.

13. Has the applicant or any of its subsidiaries or affiliates incurred lobbying expenses, mitigating expenses, or special expenses (as described in the section captioned ''What information must operators or providers submit in their applications for reimbursement?''), or extraordinary adjustments?

Check ''Yes'' if you incurred any such expenses or experienced any such adjustments. You must briefly describe the nature of such expenses and adjustments, including the amounts. Additionally, you must indicate whether or not such expenses or adjustments have been included in or excluded from the totals in the table at item number 11.

Lobbying includes any amount paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress.

Mitigating expenses include the utilization of property, the provision of services and the sale of goods that were undertaken to mitigate losses arising from the Federal government's closure of airports attendant to the September 11, 2001 attack. These could include expenses incurred for the provision of services and sale of goods moved from restricted airports to unrestricted airports or compensation for non-aviation oriented goods and services provided at restricted airports. Mitigating expenses may also include operating expenses for aviation-related fixed assets or capital utilized outside of the restricted airport.

Special expenses include, but are not limited to, moving expenses, additional security equipment and facilities, and loss on sales of assets that arose from the direct imposition of restrictions during the period September 11, 2001 through the applicable eligible date. Any item reported under Special Expenses shall not also be expensed in other expense categories that are reflected in the calculation of the reimbursement claim. Details regarding special expenses should be noted in footnotes.

Extraordinary adjustments are events or transactions that are material to your business and unusual in nature and infrequent in occurrence.

14. Certification.

You must certify that all information contained on the Background and Eligibility Form *and* the documents submitted in support of your application (e.g., profit and loss statements, actual forecasts, after-the-fact forecasts, etc.) are accurate. This certification is made under penalty of law. Falsification may be grounds for monetary and/or criminal sanctions. This certification must be made by a company President, CEO, COO, or CFO.

[FR Doc. E7–6350 Filed 4–6–07; 8:45 am]

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DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

18 CFR Part 101

[Docket No. RM04–12–000]

Accounting and Financial Reporting for Public Utilities Including RTOs; Notice of Extension of Time

April 2, 2007.

AGENCY: Federal Energy Regulatory Commission, DOE.

ACTION: Final rule: notice of extension of time.

SUMMARY: On December 16, 2005, the Commission issued Order No. 668, a Final Rule amending the Commission's regulations to update the accounting and reporting requirements for public utilities and licensees, including independent system operators and RTOs. Because the Commission has updated the submission software used to file FERC Form Nos. 1 and 1–F, the Commission is issuing a notice extending the filing deadline for the filing of 2006 FERC Form Nos. 1 and 1–F.

DATES: The filing deadline for 2006 FERC Form Nos. 1 and 1–F is extended to May 18, 2007.

FOR FURTHER INFORMATION CONTACT: Brenda D. Devine, Division of Financial Regulation, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (202) 502–8522.

SUPPLEMENTARY INFORMATION:

Notice Granting Extension of Time for Filing FERC Form Nos. 1 and 1–F

On December 16, 2005, the Commission issued Order No. 668, a Final Rule amending the Commission's regulations to update the accounting and reporting requirements for public utilities and licensees, including independent system operators and

regional transmission organizations.[1] Order No. 668 amended FERC Form Nos. 1 and 1–F by adding new schedules and revising existing schedules in the forms. The Commission updated the submission software used to file FERC Form Nos. 1 and 1–F to reflect the new financial reporting requirements of Order No. 668.

The annual filing date for FERC Form Nos. 1 and 1–F is April 18. However, in light of the software changes made to implement Order No. 668, the filing deadline for the 2006 FERC Form Nos. 1 and 1–F is extended until May 18, 2007.

Philis J. Posey,

Acting Secretary.

[FR Doc. E7–6511 Filed 4–6–07; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 179

[Docket No. 2003F–0088 (formerly 03F–0088)]

Irradiation in the Production, Processing and Handling of Food

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; response to objections and denial of requests for a hearing.

SUMMARY: The Food and Drug Administration (FDA) is responding to objections and is denying requests that it has received for a hearing on the final rule that amended the food additive regulations by establishing a new maximum permitted energy level of x-rays for treating food of 7.5 million electron volts (MeV) provided that the x-rays are generated from machine sources that use tantalum or gold as the target material, with no change in the maximum permitted dose levels or uses currently permitted by FDA's food additive regulations. After reviewing the objections to the final rule and the requests for a hearing, the agency has concluded that the objections do not raise issues of material fact that justify a hearing or otherwise provide a basis for removing the amendment to the regulation.

[1] *Accounting and Financial Reporting for Public Utilities Including RTOs,* Order No. 668, FERC Stats. & Regs. ¶ 31,199 (2005), *reh'g denied,* Order No. 668–A, FERC Stats. & Regs. ¶ 31,215 (2006), *reh'g denied,* 117 FERC ¶ 61,066 (2006).

FOR FURTHER INFORMATION CONTACT: Andrew J. Zajac, Center for Food Safety and Applied Nutrition (HFS–265), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740–3835, 301–436–1267.

SUPPLEMENTARY INFORMATION:

I. Introduction

FDA published a notice in the **Federal Register** of March 13, 2003 (68 FR 12087), announcing the filing of food additive petition, FAP 3M4745, by Ion Beam Applications to amend the food additive regulations in § 179.26 *Ionizing radiation for the treatment of food* (21 CFR 179.26) by increasing the maximum permitted energy level of x-rays for treating food from 5 to 7.5 MeV. The rights to this petition were subsequently transferred to Sterigenics International, Inc. In response to this petition, FDA issued a final rule in the **Federal Register** of December 23, 2004 (69 FR 76844) permitting the safe use of 7.5 MeV x-rays for treating food provided that the x-rays are generated from machine sources that use tantalum or gold as the target material, with no change in the maximum permitted dose levels or uses currently permitted by FDA's food additive regulations (the 7.5 MeV x-ray final rule). The preamble to the final rule advised that objections to the final rule and requests for a hearing were due within 30 days of the publication date (i.e., by January 24, 2005).

II. Objections and Requests for a Hearing

Section 409(f) of the Federal Food, Drug, and Cosmetic Act (the act) (21 U.S.C. 348(f)) provides that, within 30 days after publication of an order relating to a food additive regulation, any person adversely affected by such order may file objections, specifying with particularity the provisions of the order ''deemed objectionable, stating reasonable grounds therefore, and requesting a public hearing upon such objections.'' FDA may deny a hearing request if the objections to the regulation do not raise genuine and substantial issues of fact that can be resolved at a hearing (*Community Nutrition Institute* v. *Young*, 773 F.2d 1356, 1364 (D.C. Cir. 1985), *cert. denied*, 475 U.S. 1123 (1986)).

Under the food additive regulations at 21 CFR 171.110, objections and requests for a hearing are governed by part 12 (21 CFR part 12) of FDA's regulations. Under § 12.22(a), each objection must meet the following conditions: (1) Must be submitted on or before the 30th day after the date of publication of the final rule; (2) must be separately numbered; (3) must specify with particularity the provision of the regulation or proposed order objected to; (4) must specifically state each objection on which a hearing is requested; failure to request a hearing on an objection constitutes a waiver of the right to a hearing on that objection; and (5) must include a detailed description and analysis of the factual information to be presented in support of the objection if a hearing is requested; failure to include a description and analysis for an objection constitutes a waiver of the right to a hearing on that objection.

Following publication of the 7.5 MeV x-ray final rule, FDA received about 100 objections within the 30-day objection period. All but one of these submissions expressed general opposition to increasing the maximum permitted energy level of x-rays used to irradiate food and to food irradiation. Most of these objections were form letters, identically worded, urging FDA to conduct additional studies on the effects of 7.5 MeV x-rays on food and objecting ''to the agency's decision knowing that some amount of radioactivity could be created in food treated with 7.5 MeV.'' While most of these objections requested a hearing, no evidence was submitted in support of these objections that could be considered in an evidentiary hearing. These submissions expressing general opposition raise no factual issue for resolution and, therefore, do not justify a hearing.[1] The one submission raising specific objections was a letter from Public Citizen with six objections to the 7.5 MeV x-ray final rule. The letter requested a hearing on issues raised by each objection. These objections are addressed in section IV of this document.

III. Standards for Granting a Hearing

Specific criteria for deciding whether to grant or deny a request for a hearing are set out in § 12.24(b). Under that regulation, a hearing will be granted if the material submitted by the requester shows, among other things, the following: (1) There is a genuine and substantial factual issue for resolution at a hearing; a hearing will not be granted on issues of policy or law; (2) the factual issue can be resolved by available and specifically identified reliable evidence; a hearing will not be granted on the basis of mere allegations or denials or general descriptions of positions and

[1] A large number of these form letters were submitted after the close of the objection period. Tardy objections fail to satisfy the requirements of 21 U.S.C. 348(f)(1) and need not be considered by the agency (*ICMAD* v. *HEW*, 574 F.2d 553, 558 n.8 (D.C. Cir), *cert. denied*, 439 U.S. 893 (1978)).