

and Water Conservation Fund (LWCF), 16 U.S.C. 4601–4604.

9. Hazardous Materials: Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 U.S.C. 9601–9675.

10. Executive Orders: E.O. 11990, Protection of Wetlands; E.O. 11988, Floodplain Management; E.O. 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low Income Populations; E.O. 11593, Protection and Enhancement of Cultural Resources; E.O. 11514, Protection and Enhancement of Environmental Quality.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

**Authority:** 23 U.S.C. 139(l)(1).

Issued on: August 25, 2008.

**Mark R. Kehrl,**

*Division Administrator, District of Columbia.*  
[FR Doc. E8–19986 Filed 8–27–08; 8:45 am]

**BILLING CODE 4910-RY-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG–103043–05]

#### Proposed Collection; Comment Request for Regulation Project

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG–103043–05, Material Advisor of Reportable Transaction Must Keep List of Advisees, etc. (previously REG–103736–00, Requirement to Maintain List of Investors in Potentially Abusive Tax Shelters).

**DATES:** Written comments should be received on or before October 27, 2008 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue

Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Carolyn N. Brown, at (202) 622–6688, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Material Advisor of Reportable Transaction Must Keep List of Advisees, etc.

**OMB Number:** 1545–1686.

**Regulation Project Number:** REG–103043–05.

**Abstract:** These final regulations provide guidance on the requirement under section 6112 to maintain a list of investors in potentially abusive tax shelters. As per Regulations section 301.6112–1(b)(1), Form 13976 (Itemized Statement Component of Advisee List) provides material advisors a format for preparing and maintaining the itemized statement component of the list with respect to a reportable transaction. This form contains space for all of the elements required by Regulations section 301.6112–1(b)(3)(i). Material advisors may use this form as a template for creating a similar form on a software program used by the material advisor. If a material advisor is required to maintain a list under a prior version of the regulations, this form may be modified or a similar form containing all the information required under the prior version of the regulations may be created and used.

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organizations, individuals or households.

**Estimated Number of Respondents:** 500.

**Estimated Time per Respondent:** 100 hours.

**Estimated Total Annual Burden Hours:** 50,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and

tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 21, 2008.

**Allan M. Hopkins,**

*IRS Reports Clearance Officer.*

[FR Doc. E8–19913 Filed 8–27–08; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Consumer Complaint Form

**AGENCY:** Office of Thrift Supervision (OTS), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The proposed information collection request (ICR) described below has been submitted to the Office of Management and Budget (OMB) for review and approval, as required by the Paperwork Reduction Act of 1995. OTS is soliciting public comments on the proposal.

**DATES:** Submit written comments on or before September 29, 2008. A copy of this ICR, with applicable supporting documentation, can be obtained from [RegInfo.gov](http://www.reginfo.gov/public/do/PRAMain) at <http://www.reginfo.gov/public/do/PRAMain>.

**ADDRESSES:** Send comments, referring to the collection by title of the proposal or by OMB approval number, to OMB and OTS at these addresses: Office of Information and Regulatory Affairs, Attention: Desk Officer for OTS, U.S. Office of Management and Budget, 725–17th Street, NW., Room 10235, Washington, DC 20503, or by fax to (202) 395–6974; and Information Collection Comments, Chief Counsel's

Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, by fax to (202) 906-6518, or by e-mail to [infocollection.comments@ots.treas.gov](mailto:infocollection.comments@ots.treas.gov). OTS will post comments and the related index on the OTS Internet site at <http://www.ots.treas.gov>. In addition, interested persons may inspect comments at the Public Reading Room, 1700 G Street, NW., by appointment. To make an appointment, call (202) 906-5922, send an e-mail to [public.info@ots.treas.gov](mailto:public.info@ots.treas.gov), or send a facsimile transmission to (202) 906-7755.

**FOR FURTHER INFORMATION CONTACT:** For further information or to obtain a copy of the submission to OMB, please contact Ira L. Mills at [ira.mills@ots.treas.gov](mailto:ira.mills@ots.treas.gov) (202) 906-6531, or facsimile number (202) 906-6518, Regulations and Litigation Division, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

**SUPPLEMENTARY INFORMATION:** OTS may not conduct or sponsor an information collection, and respondents are not required to respond to an information collection, unless the information collection displays a currently valid OMB control number. As part of the approval process, we invite comments on the following information collection.

*Title of Proposal:* Consumer Complaint Form.

*OMB Number:* 1550-0NEW.

*Form Number:* 1723.

*Description:* The OTS Consumer Complaint form provides a model for the public to provide information to OTS to assist with the investigation of their complaint. The data collected via the form or letter is critical to investigating a complaint and will be used to create a record of the consumer's contact and will be entered into a database of information that can be incorporated into the OTS's supervisory process.

*Type of Review:* New Collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,180.

*Estimated Number of Responses:* 1,180.

*Estimated Burden Hours per Response:* 15 minutes.

*Estimated Frequency of Response:* On occasion.

*Estimated Total Burden:* 295 hours.

*Clearance Officer:* Ira L. Mills, (202) 906-6531, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

Dated: August 22, 2008.

**Deborah Dakin,**

*Senior Deputy Chief Counsel, Regulations and Legislation Division.*

[FR Doc. E8-19958 Filed 8-27-08; 8:45 am]

**BILLING CODE 6720-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Determination of Presumption of Service Connection Concerning Illnesses Discussed in National Academy of Sciences Report on Gulf War and Health

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** As required by law, the Department of Veterans Affairs (VA) hereby gives notice that the Secretary of Veterans Affairs, under the authority granted by the Persian Gulf War Veterans Act of 1998, Public Law 105-277, title XVI, 112 Stat. 2681-742 through 2681-749 (codified in part at 38 U.S.C. 1118), has determined that there is no basis to establish a presumption of service connection at this time for any of the diseases, illnesses, or health effects discussed in the December 20, 2004, report of the National Academy of Science, titled "Gulf War and Health, Volume 3. Fuels, Combustion Products, and Propellants" based on exposure to fuels, combustion products, or propellants during service in the Persian Gulf during the Persian Gulf War. This determination does not in any way preclude VA from granting service connection for any disease, including those specifically discussed in this notice, nor does it change any existing rights or procedures.

**FOR FURTHER INFORMATION CONTACT:** Rhonda F. Ford, Chief, Regulations Staff (211D), Compensation and Pension Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-9739.

#### SUPPLEMENTARY INFORMATION:

##### I. Statutory Requirements

The Persian Gulf War Veterans Act of 1998, Public Law 105-277, title XVI, 112 Stat. 2681-742 through 2681-749 (codified at 38 U.S.C. 1118), and the Veterans Programs Enhancement Act of 1998, Public Law 105-368, 112 Stat. 3315, directed the Secretary to seek to enter into an agreement with the National Academy of Sciences (NAS) to review and evaluate the available scientific evidence regarding associations between illnesses and exposure to toxic agents, environmental

or wartime hazards, or preventive medicines or vaccines to which service members may have been exposed during service in the Persian Gulf during the Gulf War. Congress directed NAS to identify agents, hazards, medicines, and vaccines to which service members may have been exposed during service in the Persian Gulf during the Gulf War.

Congress mandated that NAS determine, to the extent possible: (1) Whether there is a statistical association between exposure to the agent, hazard, medicine, or vaccine and the illness, taking into account the strength of the scientific evidence and the appropriateness of the scientific methodology used to detect the association; (2) the increased risk of illness among individuals exposed to the agent, hazard, medicine, or vaccine; and (3) whether a plausible biological mechanism or other evidence of a causal relationship exists between exposure to the agent, hazard, medicine, or vaccine and the illness.

Section 1118 provides that whenever the Secretary determines, based on sound medical and scientific evidence, that a positive association (*i.e.*, the credible evidence for the association is equal to or outweighs the credible evidence against the association) exists between exposure of humans or animals to a biological, chemical, or other toxic agent, environmental or wartime hazard, or preventive medicine or vaccine known or presumed to be associated with service in the Southwest Asia theater of operations during the Persian Gulf War and the occurrence of a diagnosed or undiagnosed illness in humans or animals, the Secretary will publish regulations establishing presumptive service connection for that illness. If the Secretary determines that a presumption of service connection is not warranted, the Secretary is to publish a notice of that determination, including an explanation of the scientific basis for that determination. The Secretary's determination must be based on consideration of the NAS reports and all other sound medical and scientific information and analysis available to the Secretary.

Although section 1118 does not define "credible evidence," it does instruct the Secretary to take into consideration whether the results (of any report, information, or analysis) are statistically significant, are capable or replication, and withstand peer review. See 38 U.S.C. 1118(b)(2)(B). Simply comparing the number of studies that report a significantly increased relative risk to the number of studies that report a relative risk that is not significantly increased is not a valid method for