NW., Washington, DC. Because of controlled access restrictions, attendees are not admitted beyond the lobby of the Internal Revenue Building until 9:30 a.m. The IRS will prepare an agenda showing the scheduling of the speakers after the outlines are received from the persons testifying and make copies available free of charge at the hearing.

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel, (Procedure & Administration).

[FR Doc. 03–19538 Filed 7–30–03; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG–208199–91]

RIN 1545–BC55

Suspension of Running of Period of Limitations During a Proceeding To Enforce or Quash a Designated or Related Summons

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations regarding the use of designated summonses and related summonses and the effect on the period of limitations on assessment when a case is brought with respect to a designated or related summons. These proposed regulations reflect changes to section 6503 of the Internal Revenue Code of 1986 made by the Omnibus Budget Reconciliation Act of 1990 and the Small Business Job Protection Act of 1996. This regulation affects corporate taxpayers that are examined under the coordinated issue case (CIC) program and are served with designated or related summonses. This regulation also affects third parties that are served with designated or related summonses for information pertaining to the corporate examination.

DATES: Written or electronic comments and requests for a public hearing must be received by October 29, 2003.

ADDRESSES: Send submissions to: CC:PA:RU (REG–208199–91), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 4 p.m. to: CC:PA:RU (REG–208199–91), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Taxpayers may also submit electronic comments directly to the IRS Internet site at *www.irs.gov/regs.*

FOR FURTHER INFORMATION CONTACT: Elizabeth Rawlins, (202) 622–3630 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed regulations amending the Procedure and Administration Regulations (26 CFR part 301) under section 6503 of the Internal Revenue Code of 1986. Section 11311 of the Omnibus Budget Reconciliation Act of 1990 (Public Law 101–508, 104 Stat. 1388) (1990 Act) amended section 6503(k) to suspend the period of limitations on assessment when a case is brought with respect to a designated or related summons. Section 6503(k) was redesignated as section 6503(j) by section 1702(h)(17)(A) of the Small Business Job Protection Act of 1996 (Public Law 104–188, 110 Stat. 1874).

Explanation of Provisions

These proposed regulations generally provide that the period of limitations on assessment provided for in section 6501 is suspended with respect to any return of tax by a corporation that is the subject of a designated or related summons if a court proceeding to enforce or quash is instituted with respect to that summons.

Designated Summonses and Related Summonses

A designated summons is a summons issued to determine the amount of any internal revenue tax of a corporation for which a return was filed if certain additional requirements are satisfied. A designated summons may only be issued to a corporation (or any other person to whom such corporation has transferred records) if the corporation is being examined under the IRS' coordinated examination program ''or any successor program.'' The existing successor program to the coordinated examination program is the coordinated issue case (CIC) program.

Section 6503(j)(2)(A)(i) requires that the issuance of the summons be preceded by a review by the regional counsel of the Office of Chief Counsel for the region in which the examination of the corporation is being conducted. Because the prior regional structure of the IRS no longer exists, these proposed regulations provide that the review must by completed by the Division Commissioner and the Division Counsel of the Office of Chief Counsel for the organizations that have jurisdiction over the corporation whose liability is the subject of the summons. The summons also must be issued at least 60 days before the day on which the statute of limitations on assessment under section 6501 would otherwise expire. Finally, the summons must clearly state that it is a designated summons for purposes of section 6503(j).

A related summons is any other summons that is issued with respect to the same tax return of the corporation as a designated summons and is issued during the 30-day period that begins on the date the designated summons is issued.

Suspension of Period of Limitations on Assessment

Section 6503(j)(1) suspends the period of limitations on assessment under section 6501 for the applicable tax period when a court proceeding is brought with respect to a designated or related summons. For purposes of these proposed regulations, a court proceeding is a proceeding brought in a United States district court either to quash a designated or related summons under section 7609(b)(2) or to enforce a designated or related summons under section 7604. The court proceeding must be brought within the otherwise applicable period of limitations in order to suspend that period under section 6503(j).

The proposed regulations provide that the suspension begins on the day that a court proceeding is brought and continues until there is a final resolution as to the summoned party's response to the summons (discussed in the next section), plus an additional 120 days if the court requires any compliance with the summons at issue. If the court does not require any compliance, then the period of limitations on assessment resumes running on the day following the date of the final resolution and in no event shall expire before the 60th day following the date of final resolution.

Final Resolution of a Summoned Party's Response to a Summons

Under section 6503(j)(3)(B), the length of the suspension under section 6503(j) depends on when ''final resolution'' of a summoned party's response to the designated or related summons occurs. The term ''final resolution'' is not defined in the statute. The legislative history to the 1990 Act states that the term ''final resolution'' has the same meaning it has under section 7609(e)(2)(B), relating to third-party summonses. H.R. Conf. Rep. No. 101–964 (1990). Specifically, the conference report to the 1990 Act states that final resolution means that no court proceeding remains pending and that the summoned party has complied with

the summons to the extent required by the court.

Accordingly, the proposed regulations provide that final resolution occurs when the summoned party complies with a summons to the extent required by the court and all court proceedings and times for appeals applicable to those proceedings have terminated. If the summoned party has complied with the summons to the extent required by a court but there still remains time to appeal that order, final resolution occurs when the time for appeal has expired. (Were final resolution deemed to occur before that point, the period of limitations on assessment might resume running even though a later order after appeal might require additional compliance.) If all appeal periods have expired but the summoned party has not complied with the summons to the extent required by the court order, the proposed regulations provide that final resolution does not occur until the summoned party has complied with the summons to the extent required by the court order.

Whether a party has complied with the terms of the summons as enforced by the court cannot be determined until the completeness of the materials produced and the testimony given have been evaluated. In cases where the court wholly denies enforcement or orders that the summons in its entirety be quashed, the date of compliance with the court's order is treated as occurring on the date when all appeals are disposed of or when all appeal periods expire.

In cases where the court orders the summons enforced in whole or in part, the determination of whether the summoned party has complied with the order will be made by the Commissioner or his delegate (Commissioner). This determination will be made as soon as practicable after the summoned party has given testimony or produced books, papers, records, or other data as required by the court order. Notification of a favorable determination, and the date of such determination, will be made in writing and sent to the summoned party (and the taxpayer if the taxpayer is not the summoned party) within five days after the date the determination is made. If the period to appeal the court's order has already run, the date of the favorable determination shall be the date of final resolution for purposes of determining the length of the suspension under section 6503(j).

The proposed regulations provide that the Commissioner is not required to give notice that the court's order has not been complied with prior to instituting a collateral proceeding challenging whether the testimony given or the production made by the summoned party fully satisfies the court order and requesting that sanctions be imposed against the summoned party for a failure to testify or produce. The proposed regulations further provide that if such a collateral proceeding is instituted, then the collateral proceeding shall be treated as a continuation of the original proceeding.

Statement of Compliance

A summoned party also may request a determination from the IRS that it has fully complied with a designated or related summons to the extent required by court order. Under this procedure, if the summoned party believes that it has complied, the summoned party may submit a written statement (statement of compliance) to the IRS that the summoned party has fully complied with the court order. The statement of compliance must be properly addressed and sent by registered or certified mail. The statement of compliance must contain the summoned party's current contact information and information specifically identifying the applicable summons and court order.

To prevent the filing of premature or repetitious statements of compliance, the proposed regulations provide that a statement of compliance will be disregarded as a nullity if it is submitted before production or the giving of testimony (or the last act of production when there is a mutual agreement that production will be accomplished in stages) or before the IRS has responded to a previously-submitted statement of compliance. A statement of compliance also will be treated as a nullity if it is submitted by the summoned party while a referral to the Department of Justice for a collateral proceeding with respect to the court order or an appeal of the court order is pending.

Unless the IRS, within 180 days of the receipt of a statement of compliance, or within the time agreed to by the IRS and the summoned party, mails to the summoned party by registered or certified mail notification that it has not fully satisfied the designated or related summons, the summons will be treated as having been fully complied with as of the 180th day following the date the IRS received the statement. The date on which the statement of compliance was mailed by registered or certified mail will be treated as the date on which the IRS received the statement.

Other Rules

These proposed regulations provide additional rules regarding the number of designated and related summonses that may be issued with respect to a return for any taxable period, the time within which a court proceeding must be brought to enforce or quash a designated or related summons, the computation of the suspension period in cases of multiple court proceedings, and the computation of the 60-day period for assessment when the last day falls on a weekend or holiday.

The proposed regulations also address the relationship of the suspension period provided for in section 6503(j) with other suspension provisions in the Code. The proposed regulations first provide that if a designated or related summons also could be subject to the suspension rules governing third-party summonses under section 7609(e), then the suspension rules in section 6503(j) govern. In addition, the section 6503(j) suspension period is independent of, and may run concurrently with, any other period of suspension, such as the suspension period for third-party summonses under section 7609(e) if a separate third-party summons also was issued in a case. Examples of these rules are contained in the proposed regulations.

Proposed Effective Date

These regulations are proposed to be applicable on the date final regulations are published in the **Federal Register**.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public

inspection and copying. A public hearing may be scheduled if requested in writing by a person who timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Elizabeth Rawlins of the Office of the Associate Chief Counsel, Procedure and Administration (Collection, Bankruptcy and Summonses Division), IRS. However, other personnel from the IRS and the Treasury Department participated in their development.

Lists of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 301.6503(j)–1 is added to read as follows:

§ 301.6503(j)–1 Suspension of running of period of limitations; extension in case of designated and related summonses.

(a) *General rule.* The running of the applicable period of limitations on assessment provided for in section 6501 is suspended with respect to any return of tax by a corporation that is the subject of a designated or related summons if a court proceeding is instituted with respect to that summons.

(b) *Period of suspension.* The period of suspension is the time during which the running of the applicable period of limitations on assessment provided for in section 6501 is suspended under section 6503(j). If the court requires any compliance with a designated or related summons by ordering that any record, document, paper, object, or items be produced, or the testimony of any person be given, the period of suspension consists of the judicial enforcement period plus 120 days. If the court does not require any compliance with a designated or related summons, the period of suspension consists of the judicial enforcement period, and the period of limitations on assessment provided in section 6501 shall not expire before the 60th day after the judicial enforcement period.

(c) *Definitions*—(1) *Designated summons.* A designated summons is a summons issued to a corporation (or to any other person to whom the corporation has transferred records) with respect to any return of tax by such corporation for a taxable period for which such corporation is being examined under the coordinated industry case program or any other successor to the coordinated examination program—

(i) If the Division Commissioner and the Division Counsel of the Office of Chief Counsel (or their successors) for the organizations that have jurisdiction over the corporation whose tax liability is the subject of the summons have reviewed the summons before it is issued;

(ii) If the IRS issues the summons at least 60 days before the day the period prescribed in section 6501 for the assessment of tax expires (determined with regard to extensions); and

(iii) If the summons states that it is a designated summons for purposes of section 6503(j).

(2) *Related summons.* A related summons is any summons issued that—

(i) Relates to the same return of the corporation under examination as the designated summons; and

(ii) Is issued to any person, including the person to whom the designated summons was issued, during the 30-day period that begins on the day the designated summons is issued.

(3) *Judicial enforcement period.* The judicial enforcement period is the period that begins on the day on which a court proceeding is instituted with respect to a designated or related summons and ends on the day on which there is a final resolution as to the summoned person's response to that summons.

(4) *Court proceeding*—(i) *In general.* For purposes of this section, a court proceeding is a proceeding filed in a United States district court either to quash a designated or related summons under section 7609(b)(2) or to enforce a designated or related summons under section 7604 and includes any collateral proceeding to that proceeding such as a civil contempt proceeding.

(ii) *Date when proceeding is no longer pending.* A proceeding to quash or to enforce a designated or related summons is no longer pending when all appeals are resolved, or after the expiration of the period in which an appeal may be taken or a request for further review may be made. If, however, following an enforcement order, a collateral proceeding is brought challenging whether the testimony given or production made by the summoned party fully satisfied the court order and whether sanctions should be imposed against the summoned party for a failure to so testify or produce, the proceeding to quash or to enforce the summons shall include the time from which the proceeding to quash or to enforce the summons was brought until the decision in the collateral proceeding becomes final. The decision becomes final on the date when all appeals are disposed of or when the period in which an appeal may be taken or a request for further review may be made expires. Any collateral proceeding to the original proceeding shall be considered to be a continuation of the original proceeding.

(5) *Compliance*—(i) *In general.* Compliance is the giving of testimony or the performance of an act or acts of production, or both, in response to a court order concerning the designated or related summons and the determination that the terms of the court order have been satisfied.

(ii) *Date compliance occurs.* Compliance with a court order that wholly denies enforcement of a designated or related summons is deemed to occur on the date when all appeals are disposed of or when the period in which an appeal may be taken or a request for further review may be made expires. Compliance with a court order that grants enforcement, in whole or in part, of a designated or related summons, occurs on the date the Commissioner or his delegate (Commissioner) determines that the testimony given, or the books, papers, records, or other data produced, or both, by the summoned party fully satisfy the court order concerning the summons. The determination whether there has been compliance will be made as soon as practicable after the testimony is given or the materials are produced.

(6) *Final resolution.* Final resolution means that compliance with a court order concerning the designated or related summons has occurred and that court proceedings are no longer pending.

(d) *Special rules*—(1) *Number of summonses that may be issued*—(i) *Designated summons.* Only one designated summons may be issued in connection with the examination of a specific taxable year or other period of a corporation. A designated summons may cover more than one year or other period of a corporation. The designated summons may seek information that was previously sought in a summons

(other than a designated summons) that was issued in the course of the examination of that particular corporation.

(ii) *Related summonses.* There is no restriction on the number of related summonses that may be issued in connection with the examination of a corporation. As provided in paragraph (c)(2) of this section, however, a related summons must be issued within the 30-day period that begins on the date on which the designated summons to which it relates is issued and must relate to the same return as the designated summons. A related summons may request the same information as the designated summons.

(2) *Time within which court proceedings must be brought.* In order for the period of limitations on assessment to be suspended under section 6503(j), a court proceeding to enforce or to quash a designated or related summons must be instituted within the period of limitations on assessment provided in section 6501 otherwise applicable to that tax return.

(3) *Computation of suspension period if multiple court proceedings are instituted.* If multiple court proceedings are instituted to enforce or to quash a designated or one or more related summonses concerning the same tax return, the period of limitations on assessment is suspended for the entire period beginning on the day the first court proceeding is brought and ending on the last day of the last-ending suspension period resulting from the court proceedings that were brought.

(4) *Effect on other suspension periods*—(i) *In general.* The periods of suspension on the running of the period of limitations under section 6501 provided for under sections 7609(e)(1) and (2) are not applicable with respect to any summons that is issued pursuant to section 6503(j). The suspension under section 6503(j) on the running of the period of limitations on assessment under section 6501 is independent of, and may run concurrent with, any other period of suspension of the period of limitations on assessment applicable to the tax return to which the designated or related summons relates.

(ii) *Examples.* The rules of paragraph (d)(4)(i) of this section are illustrated by the following examples:

Example 1. The period of limitations on assessment against Corporation P for its calendar 1997 return is scheduled to end on March 15, 2001. On January 3, 2001, a designated summons is issued to Corporation P concerning its 1997 return. On March 1, 2001 (14 days before the period of limitations on assessment would otherwise expire with respect Corporation P's 1997 tax return), a court proceeding is brought to enforce the designated summons issued to Corporation P. On June 5, 2001, the court orders Corporation P to comply with the designated summons. Corporation P does not appeal the court's order. On September 3, 2001, agents for Corporation P deliver material that they state are the records requested by the designated summons. On October 15, 2001, a final resolution to Corporation P's response to the designated summons occurs when the Commissioner determines that Corporation P has fully complied with the court's order. The suspension period applicable with respect to the designated summons issued to Corporation P consists of the judicial enforcement period (March 1, 2001, through October 15, 2001) and an additional 120-day period under section 6503(j)(1)(B), because the court required Corporation P to comply with the designated summons. Thus, the suspension period applicable with respect to the designated summons issued to Corporation P would begin on March 1, 2001, and end on February 12, 2002. Under the facts of this example, the period of limitations on assessment against Corporation P would be extended to February 26, 2002, to account for the additional 14 days that remained on the period of limitations on assessment under section 6501 when the suspension period under section 6503(j) began.

Example 2. Assume the same facts set forth in *Example 1.* On April 3, 2001, a summons concerning Corporation P's calendar 1997 return is issued and served on individual A, a third party. This summons is not a related summons because it was not issued during the 30-day period that began on the date the designated summons was issued. The third-party summons served on individual A is subject to the notice requirements of section 7609(a). If there is no final resolution of individual A's response to this summons by October 3, 2001, *i.e.*, six months from the date of service of the summons, the period of limitations on assessment against Corporation P would be suspended under section 7609(e)(2) to the date on which there is a final resolution to that response for the purposes of section 7609(e)(2). If a final resolution to the summons served on individual A occurs after February 12, 2002, the end of the suspension period for the designated summons, the period of limitations on assessment against Corporation P expires 14 days after the date that the final resolution as provided for in section 7609(e)(2) occurs with respect to the summons served on individual A.

(5) *Computation of 60-day period when last day of assessment period falls on a weekend or holiday.* For purposes of paragraph (c)(1)(ii) of this section, in determining whether a designated summons has been issued at least 60 days before the date on which the period of limitations on assessment prescribed in section 6501 expires, the provisions of section 7503 apply when the last day of the assessment period falls on a Saturday, Sunday, or legal holiday.

(6) *Determination of compliance with designated and related summonses if a court proceeding has been instituted*—(i) *In general.* The Commissioner will determine, in an expeditious manner, whether a summoned party has fully complied with any court order if the designated or related summons is the subject of a court proceeding to quash or to enforce. The determination will be made as soon as practicable after the later of—

(A) The giving of any testimony required to be given by a summoned party; or

(B) The act of production (or the last act of production in the case of production that is accomplished in parts or in stages pursuant to a mutual agreement between the summoned party and the Commissioner) by the summoned party.

(ii) *Procedure for a favorable determination.* If the Commissioner determines that the summoned party has fully complied with the court order, the Commissioner will mail notice of that determination within 5 business days after the date of the determination, which will be sent by certified or registered mail, to the summoned party and the taxpayer under examination (if the taxpayer is not the summoned party).

(iii) *Notification of favorable determination.* The written notification that the summoned party has fully complied with the court order will contain the following information—

(A) The name and address of the summoned party;

(B) The name, address, type of tax, and taxable period of the taxpayer corporation with respect to which testimony or records, or both, were sought by the summons; and

(C) The date on which the Commissioner made the determination that the summoned party fully complied with court order.

(iv) *Effective date of favorable determination.* The Commissioner's determination that the summoned party has fully complied with the court order will be effective on the date the determination is stated to have been made in the written notification sent to the summoned party.

(7) *Statement of compliance with a court order*—(i) *In general.* In the case of a court order to which paragraph (d)(6)(i) of this section applies, the summoned party may submit a statement in writing that the summoned party has fully complied with the court order to the office identified on the summons (marked for the attention of the Internal Revenue Service employee

who issued the summons to which the order relates).

(ii) *Form.* The statement of compliance shall be sent by registered or certified mail and shall include—

(A) The name, current address, current home and work telephone numbers of the person making the statement and any convenient times that person can be contacted;

(B) A specific identification of the court order with which compliance has been achieved and the summons to which the order relates; and

(C) The signature of the summoned party or the duly authorized representative.

(iii) *Response.* (A) As soon as practicable after receipt of such a statement of compliance, but in no event later than 180 days after such receipt, the Commissioner will mail a response to the summoned party (and a copy of the response to the taxpayer, if the summoned party is not the taxpayer) by registered or certified mail. The date on which the summoned person mails the statement of compliance shall be deemed to be the date on which the Commissioner receives it. The Commissioner's response will notify the summoned party—

(*1*) That a determination of compliance with the court order has been made and the date of that determination; or

(*2*) That a determination of noncompliance has been made and the date of that determination.

(B) The Commissioner is not required to give notice that the court order has not been complied with prior to instituting a collateral proceeding challenging whether the testimony given or the production made by the summoned party fully satisfies the court order and requesting that sanctions be imposed against the summoned party for a failure to comply with the order. The institution of a collateral proceeding shall constitute notice of a determination of noncompliance.

(C) The summoned party may, in writing, grant the Commissioner additional time within which to notify it regarding compliance or noncompliance with the summons.

(iv) *Failure to respond within 180 days.* If the Commissioner fails to respond to a properly submitted statement of compliance within the 180-day period, described in paragraph (d)(7)(iii)(A) of this section, or such longer period as agreed to in writing by the summoned party, then the court order with respect to which the summoned party submitted a statement of compliance shall be deemed complied with as of the expiration of 180 days or such longer period.

(v) *Limitations.* The Commissioner may treat as a nullity and return to the summoned party without action, as described in paragraph (d)(7)(iii) of this section, a statement of compliance that is filed in the following circumstances—

(A) Before the summoned party has provided testimony, or books, papers, records, or other data, or both in response to the court order (or before the last act of production in the case of production that is accomplished in stages pursuant to a mutual agreement);

(B) Before the Commissioner has issued a determination pursuant to paragraph (d)(7)(iii) of this section with respect to a previously-tendered statement of compliance or before the expiration of 180 days from the date such statement of compliance was received by the Commissioner, whichever is earlier; or

(C) While a referral to the Department of Justice for a collateral proceeding with respect to the court order or an appeal of that order is pending.

(e) *Effective date.* This section is applicable on the date final regulations are published in the **Federal Register**.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 03–19537 Filed 7–30–03; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Parts 250 and 254

Oil and Gas and Sulphur Operations in the Outer Continental Shelf—Incident Reporting; Notice of Meeting

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Notice of meeting.

SUMMARY: This notice announces that MMS and the U.S. Coast Guard (USCG) will hold a public meeting to discuss the Notice of Proposed Rulemaking (NPR) for Incident Reporting Requirements that was published on July 8, 2003 (68 FR 40585).

DATES: The meeting will be held on September 3, 2003, from 1 p.m. to approximately 4 p.m. at the location listed in the **ADDRESSES** section.

ADDRESSES: The meeting will be held at the MMS Gulf of Mexico Regional office (Room 111), 1201 Elmwood Park Blvd., New Orleans, LA 70123. Please submit pre-meeting written questions by mail or fax to Melinda Mayes at:

(1) *Mailing address:* Minerals Management Service, 381 Elden Street, MS 4022, Herndon, VA 20170.

(2) *Fax number:* (703) 787–1555.

FOR FURTHER INFORMATION CONTACT: Melinda Mayes, MMS, Engineering and Operations Division, at (703) 787–1063 or Staci Atkins, MMS, Engineering and Operations Division, at (703) 787–1620.

SUPPLEMENTARY INFORMATION: The purpose of the meeting is to explain the Proposed Rule for Incident Reporting Requirements and allow participants to ask questions. On July 8, 2003, MMS published a proposed rule for Oil and Gas and Sulphur Operations in the Outer Continental Shelf—Incident Reporting (68 FR 40585). In developing this NPR, MMS worked with the USCG with the goal of making the reporting requirements between the two agencies more consistent. The MMS and USCG are also developing an electronic reporting system to help eliminate duplicative reporting between the two agencies.

The agenda for the meeting on September 3, 2003, is as follows:

- General welcome and overview from MMS and the USCG;
- Presentation of the rulemaking history and relationship of the MMS NPR to USCG requirements;
- Presentation of the MMS NPR;
- Question and answer session; and
- Concluding remarks.

The MMS and USCG encourage you to submit questions in advance and attend the meeting. We will consider your questions in preparing our presentations so we can focus on key topics. Questions must reach the MMS office by close of business on August 22, 2003. You may also pose questions during the question and answer session at the meeting.

We remind meeting participants that any comments you make at the meeting that you wish for us to consider during the rulemaking must be submitted in writing before the comment period closes.

There is no fee to attend the meeting and registration is not required. To obtain information on facilities or services for individuals with disabilities or to request that we provide special assistance at the meeting, please contact Melinda Mayes as soon as possible.

Dated: July 25, 2003.

E.P. Danenberger,

Chief, Engineering and Operations Division.

[FR Doc. 03–19458 Filed 7–30–03; 8:45 am]

BILLING CODE 4310–MR–P