which each commercial communication was disseminated, including but not limited to the names and terms of each such additional product or service available to consumers.

(b) Any person subject to this rule may keep the records required by paragraph (a) of this section in any legible form, and in the same manner, format, or place as they keep such records in the ordinary course of business. Failure to keep all records required under paragraph (a) of this section shall be a violation of this rule.

§ 321.6 Actions by states.


§ 321.7 Severability.

The provisions of this rule are separate and severable from one another. If any provision is stayed or determined to be invalid, it is the Commission’s intention that the remaining provisions shall continue in effect.

By direction of the Commission.

Donald S. Clark,
Secretary.

[FR Doc. 2010–24533 Filed 9–29–10; 8:45 am] BILLING CODE 6750–01–S

DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 1
[REG–119046–10]
RIN 1545–BJ54

Requirements of a Statement
Disclosing Uncertain Tax Positions;
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSM), are announcing receipt of a proposed amendment to the Alabama regulatory program (Alabama program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Alabama proposes revisions to its Program regarding their Surface Mining Commission, who is eligible to apply for and obtain a mining license, hearing officers, license fees, and several minor editorial changes throughout the document such as changing “him” to “him or her” and “chairman” to “chair”. Alabama intends to revise its program to improve operational efficiency.

This document gives the times and locations that the Alabama program and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

DATES: We will accept written comments on this amendment until 4 p.m., c.d.t., November 1, 2010. If requested, we will hold a public hearing on the amendment on October 25, 2010. We will accept requests to speak at a hearing until 4 p.m., c.d.t. on October 15, 2010.

ADDRESSES: You may submit comments, identified by SATS No. AL–075–FOR by any of the following methods:

• E-mail: swilson@osmre.gov. Include “SATS No. AL–075–FOR” in the subject line of the message.

• Mail/Hand Delivery: Sherry Wilson, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209.

• Fax: (205) 290–7280.

• Federal eRulemaking Portal: http://www.regulations.gov. Follow the instructions for submitting comments.

Instructions: All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Comment Procedures” heading of the SUPPLEMENTARY INFORMATION section of this document.

Docket: For access to the docket to review copies of the Alabama program, this amendment, a listing of any scheduled public hearings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSM’s Birmingham Field Office or going to http://www.regulations.gov.

Sherry Wilson, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209, Telephone: (205) 290–7282, E-mail: swilson@osmre.gov.