<sup>&</sup>lt;sup>1</sup>The comment must be accompanied by an explicit request for confidential treatment, including the factual and legal basis for the request, and must identify the specific portions of the comment to be withheld from the public record. The request will be granted or denied by the Commission's General Counsel, consistent with

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available to the public on the FTC Web site, to the extent practicable, at *http:// www.ftc.gov.* As a matter of discretion, the FTC makes every effort to remove home contact information for individuals from the public comments it receives before placing those comments on the FTC Web site. More information, including routine uses permitted by the Privacy Act, may be found in the FTC's privacy policy, at *http://www.ftc.gov/ ftc/privacy.htm.* 

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Section 383 of the Energy Policy and Conservation Act of 1975 ('EPCA''), 42 U.S.C. 6363, mandated that the FTC promulgate a rule prescribing testing procedures and labeling standards for recycled oil. This section of EPCA is intended to encourage the recycling of used oil, promote the use of recycled oil, reduce consumption of new oil by promoting increased utilization of recycled oil, and reduce environmental hazards and wasteful practices associated with the disposal of used oil. 42 U.S.C. 6363(a).

EPCA also mandated that the National Institute of Standards and Technology ("NIST") develop (and report to the FTC) test procedures to determine whether processed used oil is substantially equivalent to new oil for a particular end use. 42 U.S.C. 6363(c). EPCA required that, within 90 days after receiving NIST's test procedures, the FTC issue a rule that permits any processed used oil container to bear a label indicating a particular end use (e.g., engine lubricating oil), as long as a determination of "substantial equivalency" with new oil has been made in accordance with NIST test procedures. 42 U.S.C. 6363(d)(1)(B).

On July 27, 1995, NIST reported to the FTC test procedures for determining the substantial equivalence of processed used engine oil with new engine oil. The FTC's Rule, which was issued on October 31, 1995 (60 FR 55421), implements EPCA's requirements by permitting a manufacturer or other seller to label recycled engine oil as substantially equivalent to new engine oil, as long as that determination is made in accordance with the test procedures entitled "Engine Oil Licensing and Certification System," American Petroleum Institute Publication 1509, Thirteenth Edition, January 1995.

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The Commission reviews all current Commission rules and guides periodically. These reviews seek information about the costs and benefits of the Commission's rules and guides and their regulatory and economic impact. The information obtained assists the Commission in identifying rules and guides that warrant modification or rescission. Therefore, the Commission solicits comment on, among other things, the economic impact of its Recycled Oil Rule; possible conflict between the Rule and state, local, or other federal laws; and the effect on the Rule of any technological, economic, or other industry changes.

The Commission solicits written public comment on the following questions:

(1) Is there a continuing need for the Rule as currently promulgated?

(2) What benefits has the Rule provided to purchasers of the products or services affected by the Rule?

(3) Has the Rule imposed costs on purchasers?

(4) What changes, if any, should be made to the Rule to increase the benefits of the Rule to purchasers? How would these changes affect the costs the Rule imposes on firms subject to its requirements? How would these changes affect the benefits to purchasers?

(5) What significant burdens or costs, including costs of compliance, has the Rule imposed on firms subject to its requirements? Has the Rule provided benefits to such firms? If so, what benefits?

(6) What changes, if any, should be made to the Rule to reduce the burdens or costs imposed on firms subject to its requirements? How would these changes affect the benefits provided by the Rule?

(7) Does the Rule overlap or conflict with other federal, state, or local laws or regulations?

(8) Since the Rule was issued, what effects, if any, have changes in relevant technology or economic conditions had on the Rule?

(9) Since the Rule was issued, the American Petroleum Institute has published the Fifteenth Edition of Publication 1509. Should this updated version of Publication 1509 be incorporated by reference into the Rule?

Energy conservation, Incorporation by reference, Labeling, Recycled oil, Trade practices.

 $\tilde{z}_{2}$  r 15 U.S.C. 41–58. By direction of the Commission.

Acting Secretary.

[FR Doc. E6–10503 Filed 7–5–06; 8:45 am] O E 6750 01

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

**o** : Correction to notice of proposed rulemaking.

U : This document contains a correction to notice of proposed rulemaking that was published in the on Wednesday, May 24, 2006 (71 FR 29847) regarding the credit for expenses for household and dependent care services necessary for gainful employment.

**O U E O O O :** Sara Shepherd, (202) 622–4960 (not a tollfree call).

UEE OO:

The notice of proposed rulemaking (REG–139059–02) that is the subject of this correction is under section 21 of the Internal Revenue Code.

## e

As published, the notice of proposed rulemaking (REG-139059-02) contains an error that may prove to be misleading and is in need of correction.

Income taxes, Reporting and recordkeeping requirements.

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Accordingly, the notice of proposed rulemaking (REG–139059–02), that was the subject of FR Doc. E6–7390, is corrected as follows:

## 1 OE E

• 2 1. The authority citation for part 1 continues to read in part as follows:

🤹 👔 👔 26 U.S.C. 7805 \* \* \*