determined by the Secretary, during the 5 marketing years immediately preceding the marketing year for which the determination is being made, excluding the year in which the average price was the highest and the year in which the average price was the lowest in such period, is greater or less than:

(II) The average price received by producers for burley tobacco on the United States auction markets, as determined by the Secretary, during the 5 marketing years immediately preceding the marketing year prior to the marketing year for which the determination is being made, excluding the year in which the average price was the highest and the year in which the average price was the lowest in such period; and

(ii) 33.3 percent of the change, expressed as a cost per pound of tobacco, in the index of prices paid by the tobacco producers from January 1 to December 31 of the calendar year immediately preceding the year in which the determination is made.

The difference between the two 5-year averages (i.e., the difference between (i) (I) and (II)) is 1.5 cents per pound. The difference in the cost index from January 1, 1999 to December 31, 1999, is 1.8 cents per pound. Applying these components to the price support formula (1.5 cents per pound, two-thirds weight; 1.8 cents per pound, one-third weight) results in a weighted total of 1.6 cents per pound. As indicated, section 106(f)(7)(a) of the 1949 Act provides that the Secretary may, on the basis of supply and demand conditions, limit the change in the price support level to no less than 65 percent of that amount. However, because the increase in price support is less than the cost of production, the increase was not limited. Accordingly, the 2000 crop of burley tobacco will be supported at 180.5 cents per pound, 1.6 cents higher than in 1999.

List of Subjects

7 CFR Part 723

Acreage allotments, Cigarettes, Marketing quotas, Penalties, Reporting and recordkeeping requirements.

7 CFR Part 1464

Loan programs—tobacco, Price support programs—tobacco, Reporting and recordkeeping requirements.

Accordingly, 7 CFR parts 723 and 1464 are amended as follows:

PART 723—TOBACCO

1. The authority citation for 7 CFR part 723 continues to read as follows:

Authority: 7 U.S.C. 1301, 1311–1314, 1314–1, 1314b, 1314b–1, 1314b–2, 1314c, 1314d, 1314e, 1314f, 1314i, 1315, 1316, 1362, 1363, 1372–75, 1421, 1445–1, and 1445–2.

- 2. Section 723.112 is amended by: (a) Adding and reserving paragraph (g).
- (b) Adding paragraph (h) to read as follows:

§ 723.112 Burley (type 31) tobacco.

a) [Pasamrad]

(g) [Reserved]

(h) The 2000-crop national marketing quota is 247.4 million pounds.

PART 1464—TOBACCO

3. The authority citation for 7 CFR part 1464 continues to read as follows:

Authority: 7 U.S.C. 1421, 1423, 1441, 1445, 1445–1 and 1445–2; 15 U.S.C. 714b and 714c.

- 4. Section 1464.19 is amended by:
- (a) Adding and reserving paragraph (g).
- (b) Adding paragraph (h) to read as follows:

§ 1464.19 Burley (type 31) tobacco.

* * * *

(g) [Reserved]

(h) The 2000 crop national price support level is 180.5 cents per pound.

Signed at Washington, D.C., on December 8,2000.

Keith Kelly,

Administrator, Farm Service Agency and Executive Vice President, Commodity Credit Corporation.

[FR Doc. 00–31957 Filed 12–14–00; 8:45 am] BILLING CODE 3410–05–P

FEDERAL TRADE COMMISSION

16 CFR Part 0

Rules of Practice

AGENCY: Federal Trade Commission (FTC).

ACTION: Final rule amendments.

SUMMARY: The Commission is updating and making other technical corrections and changes to the agency's description of its organization and activities in Part 0 of its Rules of Practice.

EFFECTIVE DATE: December 15, 2000.

FOR FURTHER INFORMATION CONTACT: Alex Tang, Attorney, Office of General Counsel, FTC, 600 Pennsylvania Avenue, NW, Washington, DC 20580, (202) 326–2447, atang@ftc.gov.

SUPPLEMENTARY INFORMATION: The Commission is amending Part 0 of its Rules of Practice, 16 CFR Part 0, to update and make other technical

clarifications, corrections, and changes to the description of the agency's organization and activities.

Rule 0.2, 16 CFR 0.2 (official address): The Commission is amending this rule to include the address of the Commission's Web site, www.ftc.gov.

Rule 0.4, 16 CFR 0.4 (laws administered): The Commission is adding more recent statutes to the list of laws that the FTC enforces or administers and correcting certain other omissions and citations.

Rule 0.7, 16 CFR 0.7 (delegation of functions): The Commission is revising this rule to note the Commission's discretionary authority to review delegated matters upon its own initiative or upon petition, as provided in section 1(b) of Reorganization Plan No. 4 of 1961. Relevant procedures and standards for matters subject to Commission review are already set forth elsewhere in the Commission's Rules of Practice. See, e.g., 16 CFR 4.2, 4.3.

Rule 0.9, 16 ČFR 0.9 (organizational structure): The Commission is making a conforming amendment to include the Office of Inspector General. See also infra discussion of Rule 0.13.

Rule 0.10, 16 CFR 0.10 (Office of the Executive Director): The Commission is amending this description to reflect changes in the organization and responsibilities of the Executive Director's office.

Rule 0.11, 16 CFR 0.11 (Office of the General Counsel): The Commission is amending this description to revise and update the description of the Office's functions and activities, which include ethics, as well as FOIA and Privacy Act functions now consolidated in this office. See 63 FR 45643 (Aug. 26, 1998).

Rule 0.12, 16 CFR 0.12 (Office of the Secretary): The Commission is revising this description to note the Secretary's role in the legal publication of the agency's **Federal Register** notices and the reporting of its official decisions, which was previously included in the description for the Office of Executive Director.

Rule 0.13, 16 CFR 0.13 (Office of the Inspector General): The Commission is adding a description of the Office of Inspector General, which was previously omitted.

Rule 0.14, 16 CFR 0.14 (Office of the Administrative Law Judges): The Commission is amending this description to clarify that the functions performed by Administrative Law Judges are not limited to fact-finding but also include initial rulings on conclusions of law.

Rule 0.16, 16 CFR 0.16 (Bureau of Competition): The Commission is revising this description to note the

Bureau's educational, advisory, and international assistance activities.

Rule 0.17, 16 CFR 0.17 (Bureau of Consumer Protection): The Commission is revising this description to reflect the previous transfer of the agency's public "reading room" operations to this Bureau, complementing the Bureau's other consumer and business education activities, and to include section 13(b) of the FTC Act among the remedial authorities cited in the description.

Rule 0.19, 16 CFR 0.19 (regional offices): The Commission is amending paragraph (a) to revise and update the description of the Regional Offices' responsibilities.

The Administrative Procedure Act does not require prior public notice and comment on these amendments because they relate solely to rules of agency, organization, procedure or practice. 5 U.S.C. 553(b)(A). For this reason, the Regulatory Flexibility Act also does not require an initial or final regulatory flexibility analysis. See 5 U.S.C. 603, 604.

List of Subjects in 16 CFR Part 0

Organization and functions (Government agencies).

For the reasons set forth in the preamble, the Federal Trade Commission amends Title 16, chapter I, subchapter A, of the Code of Federal Regulations, as follows:

SUBCHAPTER A—ORGANIZATION, PROCEDURES AND RULES OF PRACTICE

PART 0—ORGANIZATION

1. Revise the authority for part 0 to read as follows:

Authority: 5 U.S.C. 552(a)(1); 15 U.S.C. 46(g).

2. Amend § 0.2 by adding the following sentence to the end of the section:

§ 0.2 Official address.

- * * * The Commission's Web site address is www.ftc.gov.
 - 3. Revise § 0.4 to read as follows:

§ 0.4 Laws administered.

The Commission exercises enforcement and administrative authority under the Federal Trade Commission Act (15 U.S.C. 41–58), Clayton Act (15 U.S.C. 12–27), Robinson-Patman Act (15 U.S.C. 13–13b, 21a), Webb-Pomerene (Export Trade) Act (15 U.S.C. 61–66), Packers and Stockyards Act (7 U.S.C. 181–229), Wool Products Labeling Act of 1939 (15 U.S.C. 68–68j), Lanham Trade-Mark Act (15 U.S.C. 1064), Fur Products Labeling Act (15 U.S.C. 69–69j), Textile Fiber

Products Identification Act (15 U.S.C. 70-70k), Federal Cigarette Labeling and Advertising Act (15 U.S.C. 1331–1340), Fair Packaging and Labeling Act (15 U.S.C. 1451-1461), Truth in Lending Act (15 U.S.C. 1601-1667f), Fair Credit Reporting Act (15 U.S.C. 1681–1681u), Fair Credit Billing Act (15 U.S.C. 1666-1666j), Equal Credit Opportunity Act (15 Ú.S.C. 1691–1691f), Fair Debt Collection Practices Act (15 U.S.C. 1692-16920), Electronic Fund Transfer Act (15 U.S.C. 1693-1693r), Hobby Protection Act (15 U.S.C. 2101-2106), Magnuson-Moss Warranty—Federal Trade Commission Improvement Act (15 U.S.C. 2301-2312, 45-58), Energy Policy and Conservation Act (42 U.S.C. 6201-6422, 15 U.S.C. 2008), Hart-Scott-Rodino Antitrust Improvements Act of 1976 (15 U.S.C. 18a), Petroleum Marketing Practices Act (15 U.S.C. 2801–2841), Comprehensive Smokeless Tobacco Health Education Act of 1986 (15 U.S.C. 4401-4408), Telephone Disclosure and Dispute Resolution Act of 1992 (15 U.S.C. 5701-5724), Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101-6108), International Antitrust Enforcement Assistance Act of 1994 (15 U.S.C. 46, 57b-1, 1311-1312, 6201 & note, 6202-6212), Credit Repair Organizations Act (15 U.S.C. 1679-1679j), Children's Online Privacy Protection Act (15 U.S.C. 6501-6506), Identity Theft Assumption and Deterrence Act of 1998 (18 U.S.C. 1028 note), Gramm-Leach-Bliley Act (15 U.S.C. 6801-6809), and other Federal statutes.

4. Revise § 0.7 to read as follows:

§ 0.7 Delegation of functions.

The Commission, under the authority provided by Reorganization Plan No. 4 of 1961, may delegate, by published order or rule, certain of its functions to a division of the Commission, an individual Commissioner, an administrative law judge, or an employee or employee board, and retains a discretionary right to review such delegated action upon its own initiative or upon petition of a party to or an intervenor in such action.

5. Revise § 0.9 to read as follows:

§ 0.9 Organization structure.

The Federal Trade Commission comprises the following principal units: Office of the Executive Director; Office of the General Counsel; Office of the Secretary; Office of the Inspector General; Office of Administrative Law Judges; Bureau of Competition; Bureau of Consumer Protection; Bureau of Economics; and the Regional Offices.

6. Revise § 0.10 to read as follows:

§ 0.10 Office of the Executive Director.

The Executive Director, under the direction of the Chairman, is the chief operating official who develops and implements management and administrative policies, programs and directives for the Commission. The Executive Director works closely with the Bureaus on strategic planning and assessing the management and resource implications of any proposed action. In addition, the Executive Director manages the Commission's facilities and administrative services, financial management, information technology, and human resources.

7. Revise § 0.11 to read as follows:

§ 0.11 Office of the General Counsel.

The General Counsel is the Commission's chief law officer and adviser, who renders necessary legal services to the Commission, represents the Commission in the Federal and State courts, advises the Commission and other agency officials and staff with respect to questions of law and policy, including advice with respect to legislative matters and ethics, and responds to requests and appeals filed under the Freedom of Information and Privacy Acts and to intra- and intergovernmental access requests.

8. Revise § 0.12 to read as follows:

§ 0.12 Office of the Secretary.

The Secretary is responsible for the minutes of Commission meetings and is the legal custodian of the Commission's seal, property, papers, and records, including legal and public records. The Secretary, or in the Secretary's absence an Acting Secretary designated by the Commission, signs Commission orders and official correspondence. In addition, the Secretary is responsible for the publication of all Commission actions that appear in the Federal Register and for the publication of Federal Trade Commission Decisions.

9. Add § 0.13 to read as follows:

§ 0.13 Office of the Inspector General.

The Office of Inspector General (OIG) was established within the Federal Trade Commission in 1989 as required by the Inspector General Act Amendments of 1988 (5 U.S.C. app. 3). The OIG promotes the economy, efficiency and effectiveness of FTC programs and operations. To this end, the OIG independently conducts audits and investigations to find and prevent fraud, waste, and abuse within the agency.

10. Amend § 0.14 by revising the first sentence to read as follows:

§ 0.14 Office of the Administrative Law Judges.

Administrative law judges are officials to whom the Commission, in accordance with law, delegates the initial performance of statutory fact-finding functions and initial rulings on conclusions of law, to be exercised in conformity with Commission decisions and policy directives and with its Rules of Practice.

* * * * *

11. Revise § 0.16 to read as follows:

§ 0.16 Bureau of Competition.

The Bureau is responsible for enforcing Federal antitrust and trade regulation laws under section 5 of the Federal Trade Commission Act, the Clayton Act, and a number of other special statutes that the Commission is charged with enforcing. The Bureau's work aims to preserve the free market system and assure the unfettered operation of the forces of supply and demand. Its activities seek to ensure price competition, quality products and services and efficient operation of the national economy. The Bureau carries out its responsibilities by investigating alleged law violations, and recommending to the Commission such further action as may be appropriate. Such action may include injunctive and other equitable relief in Federal district court, complaint and litigation before the agency's administrative law judges, formal nonadjudicative settlement of complaints, trade regulation rules, or reports. The Bureau also conducts compliance investigations and initiates proceedings for civil penalties to assure compliance with final Commission orders dealing with competition and trade restraint matters. The Bureau's activities also include business and consumer education and staff advice on competition laws and compliance, and liaison functions with respect to foreign antitrust and competition law enforcement agencies and organizations, including requests for international enforcement assistance.

12. Revise $\S\,0.17$ to read as follows:

§ 0.17 Bureau of Consumer Protection.

The Bureau investigates unfair or deceptive acts or practices under section 5 of the Federal Trade Commission Act as well as potential violations of numerous special statutes which the Commission is charged with enforcing. It prosecutes before the agency's administrative law judges alleged violations of law after issuance of a complaint by the Commission or obtains through negotiation consented-to orders, which must be accepted and issued by the Commission. In consultation with

the General Counsel, the Bureau may also seek injunctive or other equitable relief under section 13(b) of the Federal Trade Commission Act. The Bureau participates in trade regulation rulemaking proceedings under section 18(a)(1)(B) of the Federal Trade Commission Act and other rulemaking proceedings under statutory authority. It investigates compliance with final orders and trade regulation rules and seeks civil penalties or consumer redress for their violation, as well as injunctive and other equitable relief under section 13(b) of the Act. In addition, the Bureau seeks to educate both consumers and the business community about the laws it enforces, and to assist and cooperate with other state, local, foreign, and international agencies and organizations in consumer protection enforcement and regulatory matters. The Bureau also maintains the agency's public reference facilities, where the public may inspect and copy a current index of opinions, orders, statements of policy and interpretations, staff manuals and instructions that affect any member of the public, and other public records of the Commission.

13. Amend § 0.19 by revising paragraph (a) to read as follows:

§ 0.19 The Regional Offices.

(a) These offices are investigatory arms of the Commission, and have responsibility for investigational, trial, compliance, and consumer educational activities as delegated by the Commission. They are under the general supervision of the Office of the Executive Director, and clear their activities through the appropriate operating Bureaus.

By direction of the Commission.

Donald S. Clark,

Secretary.

[FR Doc. 00–31775 Filed 12–14–00; 8:45 am] $\tt BILLING$ CODE 6750–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 8911]

RIN 1545-AV92

Relief for Service in Combat Zone and for Presidentially Declared Disaster

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the postponement of certain tax-related deadlines due either to service in a combat zone or a Presidentially declared disaster. The regulations reflect changes to the law made by the Taxpayer Relief Act of 1997. The regulations affect taxpayers serving in a combat zone and taxpayers affected by a Presidentially declared disaster.

DATES: *Effective Date:* These regulations are effective December 30, 1999.

Applicability Dates: For dates of applicability, see §§ 301.7508–1(b) and 301.7508A–1(h).

FOR FURTHER INFORMATION CONTACT: Bridget E. Finkenaur, (202) 622–4940

Bridget E. Finkenaur, (202) 622–4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Regulations on Procedure and Administration (26 CFR part 301) under section 7508 of the Internal Revenue Code (Code), relating to postponement of certain acts by reason of service in a combat zone, and section 7508A, relating to postponement of certain taxrelated deadlines by reason of a Presidentially declared disaster. Section 7508A was added to the Code by section 911 of the Taxpayer Relief Act of 1997, Public Law 105-34 (111 Stat. 788), effective for any period for performing an act that has not expired before August 5, 1997.

A notice of proposed rulemaking (REG-101492-98) was published in the **Federal Register** (64 FR 73444) on December 30, 1999. No public hearing was requested or held. One comment letter was received. After consideration of the comments, the proposed regulations are adopted as modified by this Treasury decision. The comments are discussed below.

Summary of Comments

1. IRA and Pension Contribution Deadlines

Section 301.7508A–1(c)(1) of the proposed regulations lists various tax-related deadlines that may be postponed. The commentator recommends that deadlines for contributions to an individual retirement account (IRA) or a pension plan be added to the list. The final regulations adopt this recommendation and also add the deadline for rollover contributions.

2. Notification of IRS When Taxpayer Moves Out of Disaster Area

The commentator suggests that the IRS develop a simple procedure for