

Application No.	Docket No.	Applicant	Modification of exemption
7954-M .....		Air Products and Chemicals, Inc., Allentown, PA (See Footnote 1) .....	7954
9048-M .....		Sulton Group—Div. of Daniel/Brooks Petroleum Opns, Tulsa, OK (See Footnote 2) .....	9048
9525-M .....		Air Products and Chemicals, Inc., Allentown, PA (See Footnote 3) .....	9525
11226-M .....		E.R. Carpenter, L.P., Pasadena, TX (See Footnote 4) .....	11226
11494-M .....		Atlantic Research Corp., Automotive Products Group, Knoxville, TN (See Footnote 5) .....	11494
11536-M .....		Boeing Satellite Systems, Inc., Los Angeles, CA (See Footnote 6) .....	11536
11650-M .....		Autoliv ASP, Inc., Ogden, UT (See Footnote 7) .....	11650
11782-M .....		Aeronex, Inc., San Diego, CA (See Footnote 8) .....	11782
12122-M .....	RSPA-98-4313	Atlantic Research Corp., Automotive Products Group, Knoxville, TN (See Footnote 9) .....	12122
12633-M .....	RSPA-01-8912	Isolair Helicopter Systems, Troutdale, OR (See Footnote 10) .....	12633
12637-M .....	RSPA-01-8916	Island Gases Limited, Christiansted, St. Croix, U.S., VI (See Footnote 11) .....	12637

<sup>1</sup> To modify the exemption to change the proper shipping name and placard provisions for the transportation of certain compressed gases in manifolded DOT Specification cylinders.

<sup>2</sup> To modify the exemption to authorize the use of an additional portable meter prover and an increase of the internal volume to 290 gallons for the transportation of Division 2.2 and Class 3 materials.

<sup>3</sup> To modify the exemption to allow for the transportation of additional Class 3 materials in a non-DOT specification welded stainless steel cylinder.

<sup>4</sup> To modify the exemption to allow for the transportation of Class 3 materials in DOT specification tank cars.

<sup>5</sup> To modify the exemption to allow for the transportation of additional Division 2.2 materials in non-DOT specification cylinders for use as components of automotive vehicle safety systems.

<sup>6</sup> To modify the exemption to allow for the transportation of additional Division 2.2 materials in non-DOT specification packaging.

<sup>7</sup> To modify the exemption to authorize a design change of the non-DOT specification non-refillable cylinder utilizing a sidewall gas fill port with a maximum service pressure of 5000 PSIG.

<sup>8</sup> To modify the exemption to authorize rail freight and cargo vessel as additional modes of transportation for Division 4.2 materials in non-DOT specification cylinders.

<sup>9</sup> To modify the exemption to allow for the transportation of additional Division 2.2 materials in non-DOT specification cylinders, for use as components of automotive vehicle safety systems.

<sup>10</sup> To reissue the exemption originally issued on an emergency basis for the transportation of gasoline in a non-DOT specification, non-bulk package (drum) mounted in a heli-torch frame.

<sup>11</sup> To reissue the exemption originally issued on an emergency basis for the transportation of certain Division 2.2 materials in non-DOT specification vacuum insulated portable tanks.

[FR Doc. 01-7663 Filed 3-28-01; 8:45 am]

BILLING CODE 4910-60-M

## DEPARTMENT OF THE TREASURY

### Federal Benefit Payments Under Certain District of Columbia Retirement Plans

**AGENCY:** Department of the Treasury, Departmental Offices.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury is delaying the effective date of its final regulations that would have established the methodology for determining the amount of Federal Benefit Payments under the provisions of the Balanced Budget Act of 1997, as amended (Act). The Act assigns the Secretary of the Treasury responsibility for payment of benefits under the District of Columbia (District) retirement plans for police and firefighters, and teachers for benefits based on credit for service accrued as of June 30, 1997, and under the District retirement plan for judges.

**FOR FURTHER INFORMATION CONTACT:** Harold L. Siegelman, (202) 622-1540, Department of the Treasury, Metropolitan Square Building, Room 6033, 15th and Pennsylvania Avenue, NW, Washington, DC 20220.

**SUPPLEMENTARY INFORMATION:** In its notice of December 12, 2000, 65 FR 77500, the Department of the Treasury stated that final regulations concerning the methodology for determining Federal Benefit Payments (to be codified at 31 CFR 29.102(a)(3) and subpart C of part 29) would be effective when the automated pension replacement system being developed by Treasury becomes operational, which was expected to occur on March 31, 2001. Subsequently, to provide enhanced benefits to users and annuitants, Treasury decided to acquire an upgraded version of the replacement system software. This decision, coupled with the need to accommodate integration of the replacement system with systems implementation schedules of the government of the District of Columbia, protracted the implementation schedule for Treasury's replacement system. Because Treasury cannot establish at this time with reasonable certainty a date on which the automated pension replacement system will be operational, Treasury is postponing indefinitely the effective date of the regulations to be codified at 31 CFR 29.102(a)(3) and subpart C of part 29. Treasury will provide written notice in the **Federal Register** at least 30 days in advance of the effective date of these regulations.

Department of The Treasury.

**James J. Flyzik.**

*Acting Assistant Secretary of the Treasury.*

[FR Doc. 01-7694 Filed 3-28-01; 8:45 am]

BILLING CODE 4810-25-P

## DEPARTMENT OF THE TREASURY

### Customs Service

#### Notice of Issuance of Final Determinations Concerning Multifunctional Machines

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** Notice of final determinations.

**SUMMARY:** This document provides notice that Customs has issued two final determinations concerning the country of origin of certain multifunctional machines which are being offered for sale to the U.S. Government. Customs held in both determinations that the country of origin of the multifunctional machines is Japan.

**DATES:** The final determinations were issued on March 22, 2001. Any party-at-interest, as defined in 19 CFR 177.22(d), may seek judicial review of the final determinations within 30 days of March 29, 2001.

**FOR FURTHER INFORMATION CONTACT:** Burton Schlissel, Attorney-Advisor, Special Classification and Marking Branch, (202) 927-1034.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that on March 22, 2001, pursuant to subpart B of part 177, Customs Regulations (19 CFR part 177, subpart B), Customs issued two final determinations concerning the country of origin of certain multifunctional machines which are being offered to the U.S. Government. The U.S. Customs ruling numbers are HQ 561568 and 561734. Copies of the final determinations are attached. The final determinations were issued under procedures set forth in 19 CFR 177, subpart B, which implements Title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511–18). Customs concluded in the two determinations that components imported into Japan are substantially transformed as a consequence of the assembly operations performed in Japan with numerous Japanese-origin parts, resulting in the multifunctional machines. Accordingly, the country of origin of the multifunctional machines is Japan. This document gives notice pursuant to § 177.29, Customs Regulations (19 CFR 177.29), of the two final determinations. Any party-at-interest, as defined in 19 CFR 177.22(d), may seek judicial review of the final determinations within 30 days of March 29, 2001.

Dated: March 23, 2001.

**Stuart P. Seidel**

*Assistant Commissioner, Office of Regulations and Rulings.*

March 22, 2001.

#### **HQ 561734**

CLA–02 RR:CR:SM 561734 BLS

*Category:* Classification

Fusae Nara, Esq., Winthrop, Stimson, Putnam & Roberts, One Battery Park Plaza, New York, New York 10004–1490

RE: U.S. Government procurement; final determination; country of origin of multifunctional machine; printer, copier, facsimile machine; substantial transformation; Title III, Trade Agreements Act of 1979 (19 U.S.C. 2511 *et seq.*); 19 CFR 177.21 *et seq.*

Dear Ms. Nara: This is in reference to your letter of November 5, 1999, on behalf of your client, Sharp Electronics Corporation (“Sharp”), requesting a final determination under subpart B of part 177, Customs Regulations (19 CFR 177.21 *et seq.*). Under these regulations, which implement Title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511 *et seq.*), the Customs Service issues country of origin advisory rulings and final determinations regarding whether an article is or would be a product of a designated foreign country or instrumentality for the purpose of granting waivers of certain “Buy America” restrictions in U.S. law or practice for products offered for sale to the U.S. Government.

This final determination concerns the country of origin of a multifunctional machine, Model No. 6600J, which Sharp Corporation (“Sharp”) is offering for sale to U.S. Government agencies. Accordingly, Sharp is a party-at-interest within the meaning of 19 CFR 177.22(d)(1), and is entitled to request this final determination.

#### **Facts**

Sharp makes a multifunctional machine, Sharp Model Number FO–6600J (“6600J”), which can function as a printer, copier, and fax machine. The 6600J will be sold to U.S. Government agencies. You note that the 6600J is identical to the Model FO–6600 in structure, function and appearance, so that the service manual for Model FO 6600, which is enclosed, may serve as a reference for the 6600J.

You state that the 6600J is assembled in Japan with the use of Japanese and other foreign parts and components. Your letter included a bill of materials for this model, which indicates the countries from which each part, component, or subassembly is sourced. The bill of materials indicates that there are 227 parts/components/units (“parts”). Based on the information provided in the bill of materials, 108 parts are sourced from Japan, 92 parts from Thailand, three parts from China, and 24 parts from other countries.

The 6600J is assembled in Japan from eight subassemblies or units, each of which is also assembled in Japan. The subassemblies are as follows:

(1) *Scanner Unit*, which you characterize as the heart of the machine, is built in Japan with 126 parts and components. In the assembly of the Scanner unit, the following processes take place:

- Scanner driver unit is assembled;
- Scanner frame unit is assembled using over 40 pieces of parts, including light emitting diode (“LED”), sensors, gears, rollers, etc.
- The panel unit is built by connecting a panel assembly from Thailand and a document guide upper unit of Japanese origin;
- The optical guide is built from a charge coupled device (“CCD”), PWB imported from Thailand, mirror, lens, and other imported and Japanese parts;
- The scanner unit is built by combining the panel unit, optical unit, document guide lower unit and scanner driver unit.
- After the assembly, the scanner unit is tested to confirm that it scans printed letters and images properly;

(2) *Printer Unit*: The printer engine imported from China is assembled with 25 other parts and components into the printer unit. The assembly requires the connection of safety switches and cables to the printer engine.

(3) *Left Panel Unit*: The left side panel includes the plastic cabinet panel, speaker, telephone handset, and hook switch PWB.

(4) *Power Supply Unit*: The Power Supply PWB is produced in Japan and assembled with other parts and components to form a power supply unit, which is then incorporated into the upper chassis unit as described below.

(5) *Hopper Unit*: Various parts and plastic components are assembled with a gear and springs to form the hopper assembly.

(6) *Upper Chassis Unit*: The upper chassis unit is built with several PWBs, including control PWB unit, TEL LIU (telephone interface unit No. 1) PWB, interface PWB and line control PWB, all of which are imported from Thailand. Those PWBs are combined with the Japanese origin power supply unit, described above, and they are fastened onto a reinforced panel. The upper chassis unit holds the upper cassette of printing paper for Model No. FO–6600J.

(7) *Lower Chassis Unit*: The lower chassis unit includes TEL LIU 2 (telephone line interface unit No. 2) PWB, which is imported from Thailand. Combined with 28 parts on a reinforced panel, the lower chassis forms the cavity to hold the lower cassette of printing paper for Model No. FO–6600J.

(8) *Inner Tray Unit*: The inner tray unit to hold printout documents are assembled from seven parts.

In the final assembly, the above eight units or subassemblies built in Japan are assembled into a finished multifunctional machine with an additional 101 parts and components, including exterior panels. The upper chassis unit and lower chassis unit are connected to make the mechanism unit. The scanner unit, printer unit, hopper unit and inner tray unit are connected to the top of the mechanism unit. Then a front cabinet is connected to the front of the mechanism unit. After all units have been connected, cables, labels and other additional parts are attached to the mechanism unit to complete Model No. FO–6600J.

Finally, using sophisticated inspection equipment such as an exchanger, withstanding tester, sending level meter and dial tester, the finished product undergoes an extensive inspection procedure to confirm that all of its functions as a copier, computer printer, telephone and facsimile machine operate properly. The printing and scanning functions are tested to ensure that letters and images are properly scanned and printed. The computer printer function is tested to confirm that print commands from a computer are properly handled. The telecommunications functions are tested to ensure proper transmission and reception of telephone and facsimile signals. Then, Model No. FO–6600J is cleaned and packaged with product manual, trays, and a toner cartridge for shipment to the United States.

You request a final determination pursuant to 19 CFR 177.25 that the country of origin is Japan.

#### **Issue**

What is the country of origin of the multifunctional machine, Sharp Model Number FO–6600J?

#### **Law and Analysis**

As prescribed under Title III of the Trade Agreements Act, the origin of an article not wholly the growth, product, or manufacture of a single country is to be determined by the rule of substantial transformation. 19 U.S.C. § 2518(4)(B). An article is not a product of a country unless it has been substantially transformed there into a new and different

article of commerce with a name, character or use different from that of the article or articles from which it was transformed. 19 U.S.C. § 2518(4)(B)(ii); *see also United States v. Gibson-Thomsen Co. Inc.*, 27 C.C.P.A. 267 (CAD. 98) (1940). In determining whether the combining of parts or materials constitutes a substantial transformation, the issue is the extent of operations performed and whether the parts lose their identity and become an integral part of the new article. *Belcrest Linens v. United States*, 6 CIT 204, 573 F.Supp. 1149(1983), *aff'd*, 2 Fed. Cir. 105, 741 F.2d 1368 (1984).

Additionally, if the manufacturing or combining process is merely a minor one which leaves the identity of the article intact, a substantial transformation has not occurred. *Uniroyal, Inc. v. United States*, 3 CIT 220, 542 F. Supp. 1026, 1029(1982), *aff'd*, 702 F.2d 1022 (Fed. Cir. 1993). In Customs Service Decision ("C.S.D.") 85-25 (September 25, 1984), Customs set forth the standards to determine when an assembly operation constitutes a substantial transformation. To substantially transform an article, an assembly must be complex and meaningful as opposed to a simple assembly. Factors to be considered include the time, cost and skill involved, the number of components assembled and the number of operations. *See also Texas Instruments v. United States*, 681 F.2d 778 (CCPA 1982).

In support of your assertion that the 6600J is substantially transformed in Japan, you cite Headquarters Ruling Letter ("HQ") 560433 (September 19, 1997), which involved the assembly of audio/video receivers from foreign components and 16 foreign subassemblies. In that case, Customs found that the components and subassemblies lost their separate identities and became an integral part of the finished audio/video receiver as a result of the manufacturing operations. The character of the foreign components was also changed as a result of the assembly in that the finished article, an audio/video receiver, is visibly different than any of the individual foreign components and it acquires a new use in that it can receive and process audio and video signals.

In reaching this conclusion, Customs cited to several prior HQs, which you also cite as support for finding that the 6600J is substantially transformed as a result of complex assembly operations in Japan. *See* HQ 734045 (October 8, 1991) (assembly of subassemblies and other components into a lap top computer is a substantial transformation); HQ 732170 (January 5, 1990) (television cabinet containing a tuner, speaker and circuit board was substantially transformed when assembled with domestic components into a finished television receiver); HQ 711967 (March 17, 1980) (television sets assembled in Mexico with components from Korea and picture tubes, cabinets, and additional wiring from the U.S. were products of Mexico for country of origin marking purposes).

Based on the information provided and consistent with the court decisions and Customs rulings cited above, we find that the components imported into Japan that are used in the production of the 6600J

multifunctional machine in the manner described above are substantially transformed as a result of the operations performed. Eight separate subassemblies are first assembled in Japan and then are joined together to create the finished multifunctional machine. The more than 227 parts and components, which are assembled in Japan, lose their separate identities when they become integral parts of the multifunctional machine. The finished machine clearly has a name, character and use distinct from the individual components from which it is made. Therefore, we find that the country of origin of the Model No. FO-6600J multifunctional machine is Japan.

#### Holding

Based on the facts presented, the non-Japanese parts, which are further processed and assembled into the multifunctional machine in Japan, in the manner described above, are substantially transformed. Accordingly, the country of origin of the Model No. FO-6600J multifunctional machine is Japan. Notice of this final determination will be given in the **Federal Register** as required by 19 CFR 177.29.

Any party-at-interest other than the party which requested this final determination may request, pursuant to 19 CFR 177.31, that Customs reexamine the matter anew and issue a new final determination. Pursuant to 19 CFR 177.30, any party-at-interest, as defined at 19 CFR 177.22(d), may, within 30 days after publication of the **Federal Register** notice referenced above, seek judicial review of this final determination before the Court of International Trade.

Sincerely,

Stuart P. Seidel,  
Assistant Commissioner Office of Regulations  
and Rulings.  
March 22, 2001.

#### HQ 561568

CLA-02 RR:CR:SM 561568 MFC

Category: Classification.

Fusae Nara, Esq., Winthrop, Stimson, Putnam & Roberts, One Battery Park Plaza, New York, New York 10004-1490.

RE: U.S. Government procurement; final determination; country of origin of multifunctional machine; printer, copier, facsimile machine; substantial transformation; Title III, Trade Agreements Act of 1979 (19 U.S.C. 2511); 19 CFR 177.21 *et seq.*

Dear Ms. Nara: This is in reference to your letter of November 5, 1999, on behalf of your client, Sharp Electronics Corporation ("Sharp"), requesting a final determination under subpart B of part 177, Customs Regulations (19 CFR 177.21 *et seq.*). Under these regulations, which implement Title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511 *et seq.*), the Customs Service issues country of origin advisory rulings and final determinations regarding whether an article is or would be a product of a designated foreign country or instrumentality for the purpose of granting waivers of certain "Buy America" restrictions in U.S. law or practice for products offered for sale to the U.S. Government.

This final determination concerns the country of origin of certain multifunctional machines which Sharp Corporation ("Sharp") assembles in Japan from Japanese and other foreign components and which are being offered for sale to U.S. Government agencies. Accordingly, Sharp is a party-at-interest within the meaning of 19 CFR 177.22(d)(1), and is entitled to request this final determination.

Enclosed with the request were service manuals for Facsimile Model FO-4700 and a brochure and service manual for Facsimile Model FO-6600.

#### Facts

Sharp makes a multifunctional machine, Sharp Model Number FO-4700J ("J model"), which can function as a printer, copier, and fax machine. The J model will be sold to U.S. Government agencies. You note that the J model is identical to the Model FO-4700 in structure, function and appearance, so that the service manual for Model FO-4700 may serve as a reference for the J model. You also note that the Model FO-4700 is sold to the general U.S. market and is made in Thailand, while the J model will be sold to the U.S. Government and is assembled in Japan.

You state that the J model is assembled in Japan with the use of Japanese and other foreign parts and components. Your letter included a bill of materials for the J model, which indicates the countries from which each part, component, or subassembly is sourced. The bill of materials indicates that there are 302 parts/components/units ("parts"). Based on the information provided in the bill of materials, 155 parts are sourced from Thailand, 144 parts are sourced from Japan, and three parts are sourced from China.

The J model is assembled in Japan from seven subassemblies or units, each of which is also assembled in Japan. The subassemblies are as follows:

(1) *Scanner Unit*, which you characterize as the heart of the machine, is built in Japan with 99 parts. In the assembly of the scanner unit, the following processes take place:

- Contact image sensor (CIS) is assembled;
- Scanner frame unit is assembled using over 50 parts, including CIS unit, scanner drive unit, gears, rollers, etc.;
- Panel unit is built by connecting a panel assembly from Thailand and a document guide upper unit of Japanese origin;
- Scanner unit is built by combining the scanner frame unit, panel unit and document guide lower unit;
- After the assembly, the scanner unit is tested to confirm that it scans printed letters and images properly;

(2) *Speaker Unit*: A speaker is soldered to connector wires.

(3) *Upper Cover Guide Unit*: More than 30 components including hopper guides and sensors are assembled together.

(4) *Printer Unit*: Assembly of the printer engine imported from China with 10 other parts and components. The assembly requires the connection of safety switches and cables to the printer engine.

(5) *Left Panel Unit*: The cabinet unit panel includes the plastic cabinet panel, holders and hooks, and forms the space to hold the printer unit.

(6) *Power Supply Unit*: The power supply PWB (printed wiring board) unit is assembled with other parts and components to form a power supply unit, which is then incorporated into the printer unit.

(7) *Paper Feed Tray Unit*: Various parts and plastic components are assembled to form the paper feed tray unit.

In the final assembly in Japan, the above seven units or subassemblies are assembled into a finished multifunctional machine with an additional 90 parts and components. The scanner unit and power supply unit are connected to make the mechanism unit. The speaker unit, printer unit, upper cover unit and paper feed tray unit are connected to the top of the mechanism unit. Then, the front and rear cabinets are connected to the mechanism unit. After all units have been connected, cables, labels, and other additional parts are attached to the mechanism unit to complete the machine. You state that the processes in Japan require a number of skilled workers and sophisticated equipment.

The finished product undergoes inspections to ensure that it functions as a copier, computer printer, telephone and facsimile machine. The J model is then cleaned and packaged with product manuals, trays, and a toner cartridge for shipment to the U.S.

Your request seeks a final determination pursuant to 19 CFR 177.25 that the country origin is Japan.

#### Issue

What is the country of origin of the multifunctional machine, Sharp Model Number FO-4700J?

#### Law and Analysis

As prescribed under Title III of the Trade Agreements Act, the origin of an article not wholly the growth, product, or manufacture of a single country is to be determined by the rule of substantial transformation. 19 U.S.C. 2518(4)(B). An article is not a product of a country unless it has been substantially transformed there into a new and different article of commerce with a name, character or use different from that of the article or articles from which it was transformed. 19 U.S.C. 2518(4)(B)(ii); see also *United States v. Gibson-Thomsen Co. Inc.*, 27 C.C.P.A. 267 (CAD. 98) (1940). In determining whether the combining of parts or materials constitutes a substantial transformation, the issue is the extent of operations performed and whether the parts lose their identity and become an integral part of the new article. *Belcrest Linens v. United States*, 6 CIT 204, 573 F.Supp. 1149(1983), aff'd, 2 Fed. Cir. 105, 741 F.2d 1368 (1984).

Additionally, if the manufacturing or combining process is merely a minor one which leaves the identity of the article intact, a substantial transformation has not occurred. *Uniroyal Inc. v. United States*, 3 CIT 220, 542 F. Supp. 1026, 1029(1982), aff'd, 702 F.2d 1022 (Fed. Cir. 1983). In Customs Service Decision ("C.S.D.") 85-25 (September 25, 1984), Customs set forth the standards to determine when an assembly operation constitutes a substantial transformation. To substantially transform an

article, an assembly must be complex and meaningful as opposed to a simple assembly. Factors to be considered include the time, cost and skill involved, the number of components assembled and the number of operations. See also *Texas Instruments v. United States*, 681 F.2d 778 (CCPA 1982).

In support of your assertion that the J model is substantially transformed in Japan, you cite Headquarters Ruling Letter ("HQ") 560433 (September 19, 1997), which involved the assembly of audio/video receivers from foreign components and 16 foreign subassemblies. Customs found that the components and subassemblies lost their separate identities and became an integral part of the finished audio/video receiver as a result of the manufacturing operations. The character of the foreign components was also changed as a result of the assembly in that the finished article, an audio/video receiver, is visibly different than any of the individual foreign components and it acquires a new use in that it can receive and process audio and video signals. In reaching this conclusion, Customs cited to several prior HQs, which you also cite as support for finding that the J model is substantially transformed as a result of complex assembly operations in Japan. See HQ 734045 (October 8, 1991) (assembly of subassemblies and other components into a lap top computer is a substantial transformation); HQ 732170 (January 5, 1990) (television cabinet containing a tuner, speaker and circuit board was substantially transformed when assembled with domestic components into a finished television receiver); HQ 711967 (March 17, 1980) (television sets assembled in Mexico with components from Korea and picture tubes, cabinets, and additional wiring from the U.S. were products of Mexico for country of origin marking purposes).

Based on the information provided and consistent with the court decisions and Customs rulings cited above, we find that the components imported into Japan that are used in the production of the J model multifunctional machine in the manner described above are substantially transformed as a result of the operations performed. Seven separate subassemblies are first assembled in Japan and then are joined together, along with an additional 90 parts and components, to create the finished J model. The more than 300 parts and components which are assembled in Japan lose their separate identities when they become integral parts of the multifunctional machine. The finished machine clearly has a name, character and use distinct from the individual components from which it is made. Therefore, we find that the country of origin of the J model multifunctional machine is Japan.

You asked that our determination also be applied to similar multifunctional machines, Model Nos. FO-5550J, FO-5700J, and FO-5800J, which are produced using "virtually identical" production processes as the J Model at issue. To the extent that the processing of these other models is the same as that described above, this ruling applies.

#### Holding

Based on the facts presented, the non-Japanese parts, which are further processed

and assembled into the multifunctional machine in Japan, in the manner described above, are substantially transformed. Accordingly, the country of origin of the multifunctional machine, the J model, is Japan. Notice of this final determination will be given in the **Federal Register** as required by 19 CFR 177.29.

Any party-at-interest other than the party which requested this final determination may request, pursuant to 19 CFR 177.31, that Customs reexamine the matter anew and issue a new final 6 determination. Pursuant to 19 CFR 177.30, any party-at-interest, as defined at 19 CFR 177.22(d), may, within 30 days after publication of the **Federal Register** notice referenced above, seek judicial review of this final determination before the Court of International Trade.

Sincerely,

Stuart P. Seidel,  
Assistant Commissioner, Office of  
Regulations and Rulings.

[FR Doc. 01-7711 Filed 3-28-01; 8:45 am]

BILLING CODE 4820-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[FI-221-83 and FI-100-83]

### 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 notice of proposed rulemaking (FI-221-83) and temporary regulation (FI-100-83), Indian Tribal Governments Treated as States for Certain Purposes (§§ 305.7701-1 and 305.7871-1).

**DATES:** Written comments should be received on or before May 29, 2001, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Larnice Mark, (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.