Authority

We provide this notice under section 10(c) of the Act (16 U.S.C. 1531 *et seq.*) and its implementing regulations (50 CFR 17.22) and NEPA (42 U.S.C. 4371 *et seq.*) and its implementing regulations (40 CFR 1506.6).

Dated: November 5, 2015.

Joy E. Nicholopoulos,

Acting Regional Director, Southwest Region, U.S. Fish and Wildlife Service.

[FR Doc. 2015–28794 Filed 11–10–15; 8:45 am]

BILLING CODE 4333–15–P

DEPARTMENT OF THE INTERIOR

Geological Survey

[GX16EE000101100]

Announcement of National Geospatial Advisory Committee Meeting

AGENCY: U.S. Geological Survey, Department of the Interior.

ACTION: Notice of meeting.

SUMMARY: The National Geospatial Advisory Committee (NGAC) will meet on December 4, 2015, from 12:30 p.m. to 3:30 p.m. EST. The meeting will be held via web conference and teleconference.

The NGAC, which is composed of representatives from governmental, private sector, non-profit, and academic organizations, has been established to advise the Chair of the Federal Geographic Data Committee on management of Federal geospatial programs, the development of the National Spatial Data Infrastructure, and the implementation of Office of Management and Budget (OMB) Circular A–16. Topics to be addressed at the meeting include:

—FGDC Update
—NGAC Subcommittee Reports
—Review of NGAC Papers
—Planning for 2016 NGAC Activities

Members of the public who wish to attend the meeting must register in advance. Please register by contacting Lucia Foulkes at the Federal Geographic Data Committee (703–648–4142, *lfoulkes@usgs.gov*). Meeting registrations are due by November 30, 2015. Meeting information (Web conference and teleconference instructions) will be provided to registrants prior to the meeting. While the meeting will be open to the public, attendance may be limited due to web conference and teleconference capacity.

The meeting will include an opportunity for public comment. Attendees wishing to provide public comment should register by November 30. Please register by contacting Lucia Foulkes at the Federal Geographic Data Committee (703–648–4142, *lfoulkes@usgs.gov*). Comments may also be submitted to the NGAC in writing.

DATES: The meeting will be held on December 4, 2015, from 12:30 p.m. to 3:30 p.m. EST.

FOR FURTHER INFORMATION CONTACT: John Mahoney, U.S. Geological Survey (206–220–4621).

SUPPLEMENTARY INFORMATION: Meetings of the National Geospatial Advisory Committee are open to the public. Additional information about the NGAC and the meeting are available at *www.fgdc.gov/ngac.*

Kenneth Shaffer,

Deputy Executive Director, Federal Geographic Data Committee.

[FR Doc. 2015–28730 Filed 11–10–15; 8:45 am]

BILLING CODE 4338–11–P

DEPARTMENT OF JUSTICE

Drug Enforcement Administration

[Docket No. 15–21;

Christina B. Paylan, M.D.; Decision and Order

On July 1, 2015, Administrative Law Judge Christopher B. McNeil issued the attached Recommended Decision. Therein, the ALJ found it undisputed that Respondent's medical license has been suspended by the Florida Department of Health, and that therefore, she ''is not authorized to handle controlled substances in the State of Florida.'' R.D. 6. Because Respondent is no longer a ''practitioner'' within the meaning of the Controlled Substances Act, the ALJ granted the Government's Motion for Summary Disposition and recommended that her registration be revoked [1] and that any pending application to renew or modify her registration be denied. *Id.*

Respondent filed Exceptions to the Decision and the Government filed a Response to Respondent's Exceptions. Thereafter, the record was forwarded to me for final agency action.

Having considered the record in its entirety, I have decided to adopt the ALJ's factual finding, his conclusions of law, and recommended order. A discussion of Respondent's Exceptions follows.

Respondent's first exception is based on the ALJ's finding that she is ''no longer authorized by state law to handle controlled substances.'' Exceptions at 1. Noting that the language of section 824(a)(3) authorizes the suspension or revocation of a registration where a registrant ''is no longer authorized by State law to engage in the manufacturing, distribution or dispensing of controlled substances,'' Respondent argues that the ALJ lumped together ''[t]he words 'manufacturing, distribution or dispensing''' and that this ''violates the strict requirement for strict statutory construction.'' *Id.* Apparently, because the ALJ used the word ''handle'' rather than ''dispense'' to describe the authority Respondent no longer holds by virtue of the suspension of her medical license, Respondent believes that the Agency lacks authority to revoke her registration.

It is true that the Controlled Substances Act does not use the word ''handle'' in describing the activities that various categories of registrants are authorized to engage in pursuant to their registrations. Rather, the term is part of the Agency's vernacular.

Notwithstanding the language used by the ALJ, the Agency possesses authority to revoke Respondent's registration because the record establishes that she lacks authority to dispense controlled substances in Florida, the State in which she is registered with DEA. Specifically, the evidence shows that on October 28, 2014, the Florida Department of Health ordered the emergency suspension of Respondent's license ''to practice as a medical doctor'' after she was convicted in state court of two felony offenses, including, *inter alia,* ''obtaining a controlled substance by fraud.'' *In re Emergency Suspension of the License of Christina B. Paylan, M.D.,* 1–2 (Fla. Dept. of Health Oct. 28, 2014) (No. 2014–12284). Respondent therefore lacks authority under Florida law to dispense controlled substances within the meaning of the CSA. *See* Fla. Stat. § 458.305(3) (defining the ''practice of medicine'' as ''the diagnosis, treatment, operation, or prescription for any human disease, pain, injury, deformity, or other physical or mental condition''); *id.* § 458.305(4) (defining ''physician'' as ''a person who is licensed to practice medicine in this state''); § 456.065(2)(d)(1) (prohibiting the unlicensed practice of ''a health care profession without an active, valid . . . license to practice that professional'' which ''includes practicing on a suspended . . . license'').

Respondent further argues that because she ''is not a dispensing practitioner'' as defined by Florida law, she is outside of the scope of section 824(a)(3). Exceptions at 5. Respondent

[1] According to the registration records of this Agency, of which I take official notice, *see* 5 U.S.C. 556(e), Respondent's registration does not expire until March 31, 2016.

explains that under Florida law and regulation, a dispensing practitioner ''is one who acts as a pharmacy and sells medications . . . to patients'' and that she ''is not registered as a dispensing practitioner . . . because she does not sell medications to patients out of her office.'' *Id.*

Be that as it may, the CSA defines ''[t]he term 'dispense' [to] mean[] to deliver a controlled substance to an ultimate user . . . by, or pursuant to the lawful order of, a practitioner, including the *prescribing* and *administering* of a controlled substance.'' 21 U.S.C. 802(10) (emphasis added). Because the term ''dispense'' is not limited to direct dispensing but includes prescribing and administering, section 824(a)(3) authorizes the revocation of her registration based on her lack of authority under Florida law to practice medicine.[2]

Respondent also argues that revoking her registration would be arbitrary and capricious because the ALJ ignored relevant evidence. Exceptions at 4. According to Respondent, the relevant evidence is that in her criminal case (which was the basis of the State Board's action), she ''was not tried as a doctor, but rather as a layperson'' and that ''[t]he only fraud'' proved by the State was that she ''did not receive permission from CM in order to write a prescription to order drugs for an upcoming surgical procedure.'' *Id.; see also id.* at 5–6 (arguing that state prosecutor committed ''prosecutorial misconduct'' in her criminal trial when he/she ''argued that a doctor is not a doctor'').

The ALJ properly rejected this argument as it is a collateral attack on her state court conviction and the State Board's suspension order which cannot be litigated in a proceeding brought under section 304 of the CSA. See *Kamal Tiwari,* 76 FR 71604, 71606 (2011) (citing cases); *see also* R.D. at 4 n.8 (citing cases). Rather, her challenges to either her conviction or the suspension order must be litigated in the forums provided by the State. *Tiwari,* 76 FR at 71606. Moreover, the only evidence that is relevant in determining whether Respondent's registration should be revoked is whether she ''is no longer authorized by State law to engage in the . . . dispensing of controlled substances.'' 21 U.S.C. 824(a)(3). Because it undisputed that Respondent is no longer authorized under Florida law to dispense controlled substances, she no longer meets the statutory definition of a practitioner. *See id.* § 802(21) (''The term 'practitioner' means a physician . . . or other person licensed, registered, or otherwise permitted, by the United States or the jurisdiction in which [s]he practices . . . to distribute, dispense, . . . [or] administer . . . a controlled substances in the course of professional practice . . . .''); *id.* § 823(f) (''The Attorney General shall register practitioners . . . to dispense . . . controlled substances . . . . if the applicant is authorized to dispense . . . controlled substances under the laws of the State in which [s]he practices''). Accordingly, I adopt the ALJ's recommended order and will revoke Respondent's registration and deny any pending applications to renew or modify her registration. [3]

Order

Pursuant to the authority vested in me by 21 U.S.C. 824(a)(3) and 823(f), as well as 28 CFR 0.100(b), I order that DEA Certificate of Registration BP7179496, issued to Christina Paylan, M.D., be, and it hereby is, revoked. I further order that any pending application of Christina Paylan, M.D., to renew or modify DEA Certificate of Registration BP7179496, be, and it hereby is, denied. This order is effective December 14, 2015.

Dated: November 2, 2015.

Chuck Rosenberg,

Acting Administrator.

Brian Bayly, Esq., for the Government.

Christina M. Paylan, pro se, for the Respondent.

[2] Respondent also disputes whether she ''is no longer authorized by State law to engage in the . . . dispensing of controlled substances.'' Exceptions at 2. Respondent argues that ''[t]here is no language in the Emergency Suspension Order issued by the Florida Board of Medicine or any other evidence . . . that [she] is 'no longer authorized by state law to handle controlled substances.' '' *Id.* She further argues that she still has her medical license. *Id.* at 2–3.

While Respondent may still hold a medical license, it is undisputed that the Board of Medicine has suspended it. Accordingly, she is no longer authorized to practice medicine and prescribe controlled substances. While Respondent further asserts that the Board has yet to provide her with ''a full hearing,'' *id.* at 3, the ALJ properly rejected this contention. *See* R.D. at n.13 (citing cases holding that revocation is warranted even where a practitioner's state authority has been summarily suspended and the State has yet to provide a hearing).

[3] Respondent also argues that I should issue a writ of error *coram nobis* to correct the error committed by the state court when it allowed the prosecutor to present her to the jury ''as a layperson, [and] not as a doctor.'' Exceptions at 7. This, however, is just another variation of her collateral attack on the state court proceeding, and in any event, Congress has not granted such authority to DEA.

ORDER GRANTING THE GOVERNMENT'S MOTION FOR SUMMARY DISPOSITION AND FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDED DECISION OF THE ADMINISTRATIVE LAW JUDGE

Christopher B. McNeil, Administrative Law Judge. On April 29, 2015, the Deputy Assistant Administrator of the Drug Enforcement Administration issued an Order to Show Cause as to why the DEA should not revoke DEA Certificate of Registration (COR) Number BP7179496 issued to Christina Paylan, M.D., the Respondent in this matter. The Order seeks to revoke Respondent's registration pursuant to 21 U.S.C. §§ 824(a)(3) and 823(f)(4), and to deny any pending applications for renewal or modification of such registration, and deny any applications for any new DEA registrations pursuant to 21 U.S.C. § 823(f). As grounds for revocation, the Deputy Assistant Administrator alleges that Respondent is without authority to handle controlled substances in Florida, the state in which Dr. Paylan is registered with the DEA. As further grounds for revocation, the Deputy Assistant Administrator alleges that Dr. Paylan has been convicted of felonies related to controlled substances and that her continued registration is inconsistent with the public interest.

On May 8, 2015, the DEA's Office of Administrative Law Judges received a notice that Dr. Paylan was served with the Order to Show Cause on May 6, 2015.

On May 28, 2015, the DEA's Office of Administrative Law Judges received Respondent's written request for a hearing, dated May 28, 2015.

Thereafter, on June 1, 2015, this Office issued an Order for Briefing on Allegations Concerning Respondent's Lack of State Authority. In the Order, I required the Government to submit evidence and arguments to support the allegation that Respondent lacks state authority to handle controlled substances and, if appropriate, file a motion for summary disposition no later than 2:00 p.m. Eastern Daylight Time (EDT) on June 15, 2015. Also in my June 1, 2015 Order, I allowed the Respondent to file a response to the Government's motion for summary disposition no later than 2:00 p.m. EDT on June 29, 2015.

On June 3, 2015, the Government timely filed its Motion for Summary Disposition, along with its Brief in Support of the Order to Show Cause Allegation That Respondent Lacks State Authority to Handle Controlled Substances. In its filings, the

Government averred that on October 28, 2014, the State of Florida Department of Health issued an Order of Emergency Suspension of License (Suspension Order) of Dr. Paylan's medical license.[4] Based on this event, the Government argues that under applicable DEA precedent Respondent's DEA COR should be revoked.

On June 29, 2015, the Respondent timely filed her response, entitled Affidavit of Christina Paylan, MD in Support of Her Response to the Government's Summary Disposition (Response). Dr. Paylan attached to her Response a 187-page brief (Brief) that included exhibits in support of her position. In her Brief, Dr. Paylan relies upon three legal arguments. First, Dr. Paylan argues that collateral estoppel/*res judicata* is applicable to this proceeding. Next, Dr. Paylan avers that she received ineffective assistance from counsel in her criminal trial which formed the basis of the State Medical Board's emergency order suspending Dr. Paylan's license to practice medicine in the State of Florida. Last, Dr. Paylan states that due to prosecutorial misconduct, it was not her who was convicted in her criminal trial.

Notably, nowhere in her brief does Dr. Paylan claim that she has state authority to handle controlled substances—the threshold issue in this matter. To the contrary, Dr. Paylan's arguments center on the alleged factual background of her criminal conviction, and fail to contradict the basis upon which the Government seeks summary disposition in this proceeding. Respondent has therefore failed to rebut the substantial issue raised by the Government.

The Government asserts that Respondent's DEA Certificate of Registration must be revoked because Respondent does not have a medical license issued by the state in which she practices.[5] This assertion is significant because DEA precedent holds that a practitioner's DEA Certificate of Registration for controlled substances must be summarily revoked if the applicant is not authorized to handle controlled substances in the state in which she maintains her DEA registration.[6] Pursuant to 21 U.S.C. § 823(f), only a ''practitioner'' may receive a DEA registration. Under 21 U.S.C. § 802(21), a ''practitioner'' must be ''licensed, registered, or otherwise permitted, by the United States or the jurisdiction in which he practices or does research, to distribute [or] dispense . . . controlled substance[s.]'' Given this statutory language, the DEA Administrator does not have the authority under the Controlled Substances Act to maintain a practitioner's registration if that practitioner is not authorized to dispense controlled substances.[7]

In her Response and Brief, Dr. Paylan counters the Government's assertions arguing that collateral estoppel/*res judicata* should apply to this proceeding, and requests that I ''fashion an order that is something other than revocation, and more like a temporary suspension and/or abeyance until these state issues of *res judicata* are fully addressed before the ALJ in Tallahassee, and/or until a decision of the State Appellate Court is rendered reversing the conviction.'' [8] Dr. Paylan alleges that the Board's Order of Emergency Suspension determination was based on Dr. Paylan's conviction in a State criminal trial for the same conduct she was previously exonerated of before the Board.[9] Dr. Paylan thus avers that *res judicata* should have applied in the Board's emergency suspension orders. Dr. Paylan also argues that ''if the local DEA agent found Dr. Paylan to have engaged in no wrongdoing at the time of the transaction, then Dr. Paylan, is at a minimum, entitled to a collateral estoppel argument now.'' [10]

This Agency has held ''that a registrant cannot collaterally attack the results of a state criminal or administrative proceeding in a proceeding under section 304 of the CSA.'' [11] Thus, in this proceeding, Dr. Paylan is precluded from attacking the results of both the Circuit Court of the Thirteenth Judicial Circuit in and for Hillsborough County, Florida, and the Florida Department of Health Order of Emergency Suspension. Similarly, a DEA agent's purported inaction in pursuing Dr. Paylan for an alleged crime does not carry any preclusive weight because it is not an issue that has been litigated. Therefore, collateral estoppel is inapplicable to Dr. Paylan's aforementioned claim. Thus, Dr. Paylan's collateral estoppel argument fails.

As for her *res judicata* claim, Dr. Paylan argues that the DEA had knowledge of, but did not take action on, the event that Dr. Paylan was convicted of in State court.[12] Dr. Paylan represents that the Florida State Administrative Law Judge assigned to the *DOH* v. *Paylan* Case No:15–0429 issued an initial order recognizing the presence of *res judicata* as an issue applicable to the administrative proceeding.[13] But in this proceeding, Dr. Paylan herself notes ''the absence of a formal proceeding by the DEA such as convening of this forum may preclude the argument of *res judicata*.'' [14]

In this instance, the DEA is not relitigating a claim that was previously heard, and it is not bringing a claim that could have been litigated in a prior DEA proceeding in accordance with the doctrine of *res judicata*.[15] Rather, the event that served as the catalyst for the Government's Order to Show Cause in this proceeding was the State of Florida Department of Health Order of Emergency Suspension of License. But the present proceeding has been convened for the purpose of determining whether the Administrator should revoke the Respondent's DEA Certificate of Registration pursuant to 21 U.S.C. 824(a)(3) and 823(f)(4), and whether the Administrator should deny any pending applications for renewal or modification of such registration, and any applications for new DEA registrations pursuant to 21 U.S.C. 823(f). Absent the existence in this present proceeding of a claim that has been previously litigated, or a claim that could have been litigated in a prior proceeding, the doctrine of *res judicata* is inapplicable here.

Dr. Paylan's second and third arguments, that she experienced ineffective assistance of counsel in her state criminal proceeding, and that her conviction was purportedly a person who was presented to the jury as a non-doctor, *i.e.* not Dr. Paylan, fail because these arguments do not relate to the issue of whether Dr. Paylan currently

[4] Gov't Mot. For Summary Disp. at 2 & Attachment 1 (State of Florida Department of Health Order of Emergency Suspension of License).

[5] *Id.*

[6] *See* 21 U.S.C. 802(21), 823(f), 824(a)(3); *see also House of Medicine,* 79 FR 4959, 4961 (2014); *Deanwood Pharmacy,* 68 FR 41662 (2003); *Wayne D. Longmore, M.D.,* 77 FR 67,669 (2012); *Alan H. Olefsky, M.D.,* 72 FR 42,127 (2007); *Layfe Robert Anthony, M.D.,* 67 FR 15,811 (2002); *George Thomas, PA–C,* 64 FR 15811 (1999); *Shahid Musud Siddiqui, M.D.,* 61 Fed. Reg 14818–02 (1996); *Michael D. Lawton, M.D.,* 59 FR 17792 (1994); *Abraham A. Chaplan, M.D.,* 57 FR 55280 (1992); *See also Bio Diagnosis Int'l,* 78 FR 39327, 39331 (2013) (distinguishing distributor applicants from other ''practitioners'' in the context of summary disposition analysis).

[7] *See Abraham A. Chaplan, M.D.,* 57 FR 55,280, 55,280 (1992), and cases cited therein. In *Chaplan,* DEA Administrator Robert C. Bonner adopts the ALJ's opinion that ''the DEA lacks statutory power to register a practitioner unless the practitioner holds state authority to handle controlled substances.'' *Id.*

[8] Resp. Br. at 12.

[9] Resp. Br. at 7–8.

[10] Resp. Br. at 10.

[11] *Sunil Bhasin, M.D.,* 72 FR 5,082, 5,083 (2007); *see also Shahid Musud Siddiqui,* 61 FR 14818, 14,818–19 (1996); and *Robert A. Leslie,* 60 FR 14,004, 14,005 (1995).

[12] Resp. Br. at 10.

[13] Resp. Br. at 8.

[14] Resp. Br. at 9.

[15] OTSC at 1.

has authority to handle controlled substances in the State of Florida. For this reason, Dr. Paylan's second and third claims fall outside the scope of this proceeding as well.

Last, while I am mindful of Dr. Paylan's request for a temporary suspension or abeyance of these proceedings, the DEA has consistently summarily revoked DEA certificates of registration based on state medical board temporary suspension orders, and it has previously denied staying its proceedings pending the outcome of a Respondent's appeal of his state licensing authority's suspension of his license.[16]

As detailed above, only a ''practitioner'' may receive a DEA registration.[17] Finding that Dr. Paylan is currently without license to practice as a medical doctor, and thus is not authorized to handle controlled substances in the State of Florida, I cannot and will not recommend that these proceedings be held in abeyance, or that Respondent's registration be suspended. I will instead recommend her registration be revoked.

Order Granting the Government's Motion for Summary Disposition and Recommendation

I find there is no genuine dispute regarding whether Respondent is a ''practitioner'' as that term is defined by 21 U.S.C. 802(21), and that based on the record the Government has established, by at least a preponderance of the evidence, that Respondent is not a practitioner and is not authorized to dispense controlled substances in the state in which she seeks to practice with a DEA Certificate of Registration. I further find that the Respondent has failed to dispute this assertion. Accordingly, I GRANT the Government's Motion for Summary Disposition.

Upon this finding, I ORDER that this case be forwarded to the Administrator for final disposition and I recommended that Respondent's DEA Certificate of Registration should be REVOKED and any pending application for the renewal or modification of the same should be DENIED.

Dated: July 1, 2015

s/Christopher B. McNeil

Administrative Law Judge

[FR Doc. 2015–28727 Filed 11–10–15; 8:45 am]

BILLING CODE 4410–09–P

[16] *See Steven I. Topel, M.D.,* 58 FR 37,509(1993)(revoking Respondent's COR based on a temporary suspension order issued by the Kentucky Board of Medical Licensure); *see also Carmencita E. Fallora, M.D.,* 60 FR 47,967, 47,968 (1995) (rejecting Respondent's argument that DEA did not have legal authority under 21 U.S.C. 824(a)(3) to summarily revoke her DEA registration based on a state medical board's temporary suspension order; *See also Gary Alfred Shearer, M.D.,* 78 FR 19,009, 19,012 (2013) (holding that ''[r]evocation of the DEA certificate is warranted even where a practitioner's state authority has been summarily suspended and the state has yet to provide the practitioner with a hearing to challenge the state action at which he may ultimately prevail.'' *Id.*)

[17] In *James L. Hooper,* 76 FR 71, 371, 71,372 (2011), the Administrator held that ''the controlling question is not whether a practitioner's license to practice medicine in the state is suspended or revoked; rather, it is whether the Respondent is currently authorized to handle controlled substances in the state'' and ''even where a practitioner's state license has been suspended for a period of certain duration, the practitioner no longer meets the statutory definition of a practitioner.'' *Id. (citing Anne Lazar Thorn, M.D,* 62 FR 12,847, 12,848 (1997).

DEPARTMENT OF LABOR

Employment and Training Administration

Federal-State Unemployment Compensation Program: Certifications for 2015 Under the Federal Unemployment Tax Act

AGENCY: Employment and Training Administration

ACTION: Notice.

SUMMARY: The Secretary of Labor signed the annual certifications under the Federal Unemployment Tax Act, 26 U.S.C. 3301 *et seq.,* thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC, October 31, 2015.

Portia Wu,

Assistant Secretary, Employment and Training Administration.

October 31, 2015

The Honorable Jacob J. Lew,
Secretary of the Treasury,
Department of the Treasury,
1500 Pennsylvania Avenue NW.,
Washington, DC 20220.

Dear Secretary Lew:

Transmitted herewith are an original and one copy of the certifications of the states and their unemployment compensation laws for the 12-month period ending on October 31, 2015. The first certification is required with respect to the normal federal unemployment tax credit by Section 3304 of the Internal Revenue Code of 1986 (IRC), and the second certification is required with respect to the additional tax credit by Section 3303 of the IRC. Both certifications list all 53 jurisdictions.

Sincerely,

THOMAS E. PEREZ

Enclosures

UNITED STATES DEPARTMENT OF LABOR

OFFICE OF THE SECRETARY

WASHINGTON, DC

CERTIFICATION OF STATES TO THE SECRETARY OF THE TREASURY PURSUANT TO SECTION 3304(c) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following named states to the Secretary of the Treasury for the 12-month period ending on October 31, 2015, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal Unemployment Tax Act:

Alabama	Louisiana
Alaska	Maine
Arizona	Maryland
Arkansas	Massachusetts
California	Michigan
Colorado	Minnesota
Connecticut	Mississippi
Delaware	Missouri
District of Columbia	Montana
Florida	Nebraska
Georgia	Nevada
Hawaii	New Hamsphire
Idaho	New Jersey
Illinois	New Mexico
Indiana	New York
Iowa	North Carolina
Kansas	North Dakota
Kentucky	Ohio
Oklahoma	Utah
Oregon	Vermont
Pennsylvania	Virginia
Puerto Rico	Virgin Islands
Rhode Island	Washington
South Carolina	West Virginia
South Dakota	Wisconsin
Tennessee	Wyoming
Texas	

This certification is for the maximum normal credit allowable under Section 3302(a) of the Code.

Signed at Washington, DC, on October 31, 2015.

THOMAS E. PEREZ