

Number SR–NASDAQ–2010–090 on the subject line.

#### Paper Comments

- Send paper comments in triplicate to Elizabeth M. Murphy, Secretary, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549–1090.

All submissions should refer to File Number SR–NASDAQ–2010–090. This file number should be included on the subject line if e-mail is used. To help the Commission process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/sro.shtml>). Copies of the submission, all subsequent amendments, all written statements with respect to the proposed rule change that are filed with the Commission, and all written communications relating to the proposed rule change between the Commission and any person, other than those that may be withheld from the public in accordance with the provisions of 5 U.S.C. 552, will be available for Web site viewing and printing in the Commission's Public Reference Room. Copies of the filing also will be available for inspection and copying at the principal office of the Exchange. All comments received will be posted without change; the Commission does not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly. All submissions should refer to File Number SR–NASDAQ–2010–090 and should be submitted on or before August 25, 2010.

For the Commission, by the Division of Trading and Markets, pursuant to delegated authority.<sup>12</sup>

**Florence E. Harmon,**  
Deputy Secretary.

[FR Doc. 2010–19111 Filed 8–3–10; 8:45 am]

**BILLING CODE 8010–01–P**

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## DEPARTMENT OF TRANSPORTATION

### Federal Highway Administration

#### Notice To Rescind Notice of Intent To Prepare an Environmental Impact Statement: Warren County, IA

**AGENCY:** Federal Highway Administration (FHWA), Iowa DOT, Warren County.

**ACTION:** Rescind notice of intent to prepare an environmental impact statement.

**SUMMARY:** The FHWA, Iowa DOT and Warren County are issuing this notice to advise the public that the NOI to prepare an environmental impact statement (EIS) for improvements for a proposed roadway project in Warren County, Iowa is being rescinded.

**FOR FURTHER INFORMATION CONTACT:** Michael La Pietra, Environment and Realty Manager, FHWA Iowa Division Office, 105 Sixth Street, Ames, IA 50010, Phone 515–233–7302; or James P. Rost, Director, Office of Location and Environment, Iowa Department of Transportation, 800 Lincoln Way, Ames, IA 50010, Phone 515–239–1798.

#### SUPPLEMENTARY INFORMATION:

##### Electronic Access

An electronic copy of this document is available for free download from the Federal Bulletin Board, (FBB). The FBB is a free electronic bulletin board service of the Superintendent of Documents, U.S. Government Printing Office (GPO).

The FBB may be accessed in four ways: (1) Via telephone in dial-up mode or via the Internet through (2) telnet, (3) FTP, and (4) the World Wide Web.

For dial-in mode a user needs a personal computer, modem, telecommunications software package and telephone line. A hard disk is recommended for file transfers.

For Internet access a user needs Internet connectivity. Users can telnet or FTP to: [fedbbs.access.gpo.gov](http://fedbbs.access.gpo.gov). Users can access the FBB via the World Wide Web at <http://fedbbs.access.gpo.gov>.

User assistance for the FBB is available from 7 a.m. until 5 p.m., Eastern Time, Monday through Friday (except federal holidays) by calling the GPO Office of Electronic Information Dissemination Services at 202–512–1530, toll-free at 888–293–6498; sending an e-mail to [gpoaccess@gpo.gov](mailto:gpoaccess@gpo.gov); or sending a fax to 202–512–1262.

Access to this notice is also available to Internet users through the **Federal Register's** home page at <http://www.nara.gov/fedreg>.

##### Background

The FHWA, in cooperation with the Iowa Department of Transportation (Iowa DOT) and Warren County had a NOI published in the **Federal Register** on April 26, 2007 (Volume 72, Number 80) to complete an environmental impact statement for roadway improvements in Warren County, Iowa.

Due to issues pertaining to project need and scheduling, the above mentioned notice will be rescinded, and

a study will be completed instead. Appropriate environmental documents will be completed in the future when and if the project proceeds.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

**Authority:** 23 U.S.C. 315; 49 CFR 1.48.

Dated: July 29, 2010.

**Lubin M. Quinones,**  
Division Administrator, FHWA, Iowa Division.

[FR Doc. 2010–19113 Filed 8–3–10; 8:45 am]

**BILLING CODE 4910–22–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG–115393–98]

#### 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 final regulation, REG–115393–98 (TD 8816), Roth IRAs (§§ 1.408A–2, 1.408A–4, 1.408A–5 and 1.408A–7).

**DATES:** Written comments should be received on or before October 4, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–6665, or through the internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Roth IRAs.

<sup>12</sup> 17 CFR 200.30–3(a)(12).

OMB Number: 1545–1616.

Regulation Project Numbers: REG–115393–98.

**Abstract:** The regulations provide guidance on establishing Roth IRAs, contributions to Roth IRAs, converting amounts to Roth IRAs, recharacterizing IRA contributions, Roth IRA distributions and Roth IRA reporting requirements.

**Current Actions:** There is no change to this existing regulation.

**Type of review:** Extension of OMB approval.

**Affected Public:** Individuals or households, business or other for-profit and not-for-profit organizations.

**Estimated Number of Respondents:** 3,150,000.

**Estimated Time per Respondent:** 1 minute for designating an IRA as a Roth IRA. 30 minutes for recharacterizing an IRA contribution.

**Estimated Total Annual Burden Hours:** 125,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

**Comments are invited on:** (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 2, 2010.

**Gerald Shields,**

*Supervisory Tax Analyst.*

[FR Doc. 2010–19085 Filed 8–3–10; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2001–37

**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 Revenue Procedure 2001–37, Extraterritorial Income Exclusion Elections.

**DATES:** Written comments should be received on or before October 4, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Extraterritorial Income Exclusion Elections.

*OMB Number:* 1545–1731.

*Revenue Procedure Number:* Revenue Procedure 2001–37.

**Abstract:** Revenue Procedure 2001–37 provides guidance for implementing the elections (and revocation of such elections) established under the “FSC Repeal and Extraterritorial Income Exclusion Act of 2000”.

**Current Actions:** There are no changes being made to the revenue procedure at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 56.

**Estimated Time per Respondent:** 20 minutes.

**Estimated Total Annual Burden Hours:** 19.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

**Comments are invited on:** (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 10, 2010.

**Gerald Shields,**

*Supervisory Tax Analyst.*

[FR Doc. 2010–19096 Filed 8–3–10; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 1 Taxpayer Advocacy Panel (Including the States of New York, Connecticut, Massachusetts, Rhode Island, New Hampshire, Vermont and Maine)

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

**ACTION:** Notice of meeting.