Permitted Elimination of Preretirement Optional Forms of Benefits; Hearing Announcement 97–95

AGENCY: Internal Revenue Service, Treasury.

ACTION: Change of location of public hearing.

SUMMARY: This document changes the location of the public hearing on proposed regulations that would permit an amendment to a qualified plan that eliminates certain Preretirement optional forms of benefit. DATES: The public hearing is being held on Tuesday, October 28, 1997, beginning at 10:00 a.m.

ADDRESSES: The public hearing originally scheduled in the IRS Auditorium, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC is changed to room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Mike Slaughter of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-7190 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Wednesday, July 2, 1997 (62 F.R. 35752 [REG–107644–97, 1997–32 I.R.B. 24]), announced that a public hearing relating to proposed regulations under section 411 (d) of the Internal Revenue Code will be held Tuesday, October 28, 1997, beginning at 10:00 a.m. in the IRS Auditorium, 7400 Corridor, Internal Revenue Building, 111 Constitution Avenue NW, Washington, DC and that requests to speak and outlines of oral comments should be received by Tuesday, September 30, 1997.

The location of the public hearing has changed. The hearing is being held in room 2615 on Tuesday, October 28, 1997, beginning at 10:00 a.m. The requests to speak and outlines of oral comments should have been received by Tuesday, September 30, 1997. Because of controlled access restrictions, attenders cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

Copies of the agenda are available free of charge at the hearing.

Cynthia E. Grigsby, Chief, Regulations Unit Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on July 14, 1997, 8:45 a.m., and published in the issue of the Federal Register for July 15, 1997, 62 F.R. 37818)