following entities on the SDN List and that these entities are no longer subject to the blocking provisions of Section 1(b) of E.O. 13464:

**Entities**

1. CO-OPERATIVE EXPORT-IMPORT ENTERPRISE (a.k.a. CEIE), 259/263 Bogyoke Aung San Street, Yangon, Burma [BURMA]
2. NO. 1 MINING ENTERPRISE, 90 Kanbe Road, Yankin, Rangoon, Burma [BURMA]
3. NO. 2 MINING ENTERPRISE, 90 Kanbe Road, Yankin, Rangoon, Burma [BURMA]
4. NO. 3 MINING ENTERPRISE, 90 Kanbe Road, Yankin, Rangoon, Burma [BURMA]

Dated: May 17, 2016.

John E. Smith,
Acting Director, Office of Foreign Assets Control.

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**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 Revenue Procedure 2001–21, Debt Roll-Ups.

**DATES:** Written comments should be received on or before July 22, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Allan.M.Hopkins@irs.gov.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

**SUPPLEMENTARY INFORMATION:**

- **Title:** Mid-Contract Change in Taxpayer.
  - **OMB Number:** 1545–1647.
  - **Revenue Procedure Number:** Revenue Procedure 2001–21.
  - **Abstract:** Revenue Procedure 2001–21 provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant medications under section 1.1001–3 of the Income Tax Regulations.
  - **Current Actions:** There are no changes to the paperwork burden relating to this revenue procedure at this time.
  - **Type of Review:** Reinstatement of a previously approved collection.

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Revenue Procedure 2001–21**

**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 2001–21, Debt Roll-Ups.

**DATES:** Written comments should be received on or before July 22, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 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 through the internet at Allan.M.Hopkins@irs.gov.

**SUPPLEMENTARY INFORMATION:**

- **Title:** Debt Roll-Ups.
  - **OMB Number:** 1545–1647.
  - **Revenue Procedure Number:** Revenue Procedure 2001–21.
  - **Abstract:** Revenue Procedure 2001–21 provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant medications under section 1.1001–3 of the Income Tax Regulations.
  - **Current Actions:** There are no changes to the paperwork burden relating to this revenue procedure at this time.
  - **Type of Review:** Reinstatement of a previously approved collection.

**AFFECTED PUBLIC:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 100.