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## Treatment of Obligation-Shifting Transactions; Hearing

### Announcement 97-37

AGENCY: Internal Revenue Service, Treasury.

ACTION: Proposed rule; change of date and location of public hearing.

SUMMARY: This document changes the date and location of the public hearing on proposed regulations relating to the treatment of certain multiple-party financing transactions in which one party realizes income from leases or similar agreements and another party claims deductions related to that income.

DATES: The public hearing is being held on Wednesday, May 14, 1997, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by April 23, 1997.

ADDRESSES: The public hearing originally scheduled in the IRS Auditorium, 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: Christina Vasquez of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-7180 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

A notice of proposed rulemaking and notice of public hearing appearing in the Federal Register on Friday, December 27, 1996 (61 FR 68175 [REG-209817-96, 1997-7 I.R.B. 41]), announced that a public hearing on proposed regulations relating to the treatment of certain multiple-party financing transactions in which one party realizes income from leases or similar agreements and another party claims deductions related to that income would be held on Tuesday, April 29, 1997, beginning at 10:00 a.m. in the IRS Auditorium, Internal Revenue

Building, 1111 Constitution Avenue NW, Washington, DC and that requests to speak and outlines of oral comments should be received by Tuesday, April 8, 1997.

The date and location of the public hearing has changed. The hearing is scheduled for Wednesday, May 14, 1997, beginning at 10:00 a.m. in room 2615, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC. We must receive the requests to speak and outlines of oral comments by Wednesday, April 23, 1997. Because of controlled access restrictions, attendees are not admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

The Service will prepare an agenda showing the scheduling of the speakers after the outlines are received from the persons testifying and make copies available free of charge at the hearing.

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