## Justification of Non-Material Change

The current regulations have a disclosure requirement under section 1.42-10(b) (4)((ii)(B). That paragraph concerns one of the 2 current available methods for estimating the utility allowances, which is the utility company estimate. The last sentence of that paragraph provides that "The owner of the building must make available copies of the utility company estimate to the tenants in the building." I have attached the draft of the final regulation that amends 1.42-10. The language of concern: 1.42-10(c)(1) on page 20, is discussed in the preamble at pages 9-10. We do not think that a new OMB number is warranted for the revisions to 1.42-10(c)(1) in the the final reg. The current regulations were published in TD 8520 in 1994 under OMB control number 1545-1102.

The regulations merely add a couple of new options that building owners may use to calculate utility allowances for tenants in low-income buildings. The new options maintain the same reporting and document retention requirements as were required for options under the existing regulations. No new burden is added.