

access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written comments or electronic comments by October 7, 2008 and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by Tuesday, October 14, 2008. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

#### Drafting Information

The principal author of these regulations is Philip Tiegeman of the Office of the Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 is amended by adding an entry in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.179C also issued under 26 U.S.C. 179C. \* \* \*

**Par. 2.** Section 1.179C-1 is added to read as follows:

#### § 1.179C-1 Election to expense certain refineries.

[The text of proposed § 1.179C-1 is the same as the text of § 1.179C-1T (a) through (g) published elsewhere in this issue of the **Federal Register**].

**Linda E. Stiff,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 08-1424 Filed 7-3-08; 3:33 pm]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE INTERIOR

### National Park Service

#### 36 CFR Part 2

#### Fish and Wildlife Service

#### 50 CFR Part 27

#### RIN 1024-AD70

#### General Regulations for Areas Administered by the National Park Service and the Fish and Wildlife Service

**AGENCIES:** Fish and Wildlife Service and National Park Service, Interior.

**ACTION:** Notice of re-opening of comment period.

**SUMMARY:** The Department of the Interior, through the National Park Service and the Fish and Wildlife Service, announces the re-opening of the comment period on the proposed rule concerning the possession and transportation of firearms in national park areas and national wildlife refuges. The proposed rule was published in the **Federal Register** on April 30, 2008 (73 FR 23388).

**DATES:** We must receive your comments by August 8, 2008.

**ADDRESSES:** You may submit comments, by any of the following methods:

- Federal rulemaking portal: *http://www.regulations.gov*. Follow the instructions for submitting comments.
- Mail: Public Comments Processing, Attn: 1024-AD70; Division of Policy and Directives Management; U.S. Fish and Wildlife Service; 4401 N. Fairfax Drive, Suite 222; Arlington, VA 22203.
- Hand-deliver: 4401 North Fairfax Drive, Suite 222, Arlington, VA 22203.

**FOR FURTHER INFORMATION CONTACT:** Mark Lawyer, (202) 208-3181, *Mark\_Lawyer@ios.doi.gov*.

#### SUPPLEMENTARY INFORMATION:

##### Background

The comment period on our proposed rule governing firearms on lands managed by the National Park Service (NPS) and Fish and Wildlife Service (FWS) closed on June 30, 2008. The Department of Interior has received a number of written requests to extend the public comment period for this proposed rule. We have given consideration to these requests and believe it is appropriate to provide an additional 30 day period for comment on the proposed regulation. We are

therefore re-opening the comment period for an additional 30 days.

#### Public Comments

If you have already commented on the rule you do not have to resend your comment. We will consider it when we prepare the final rule. We will also consider any comments received between the close of the comment period on June 30 and the re-opening of this comment period.

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, be advised that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold from public review your personal identifying information, we cannot guarantee that we will be able to do so.

Dated: July 3, 2008.

**Lyle Laverty,**

*Assistant Secretary of the Interior for Fish and Wildlife and Parks.*

[FR Doc. E8-15614 Filed 7-8-08; 8:45 am]

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## POSTAL SERVICE

### 39 CFR Part 111

#### Treatment of Undeliverable Books and Sound Recordings

**AGENCY:** Postal Service™.

**ACTION:** Proposed rule.

**SUMMARY:** The Postal Service is proposing to revise the mailing standards for the treatment of books and sound recordings that are found loose in the mail or undeliverable as addressed. The revision would eliminate confusion and simplify procedures.

**DATES:** Written comments must be received on or before August 8, 2008.

**ADDRESSES:** Mail or deliver written comments to the Manager, Mailing Standards, U.S. Postal Service, 475 L'Enfant Plaza, SW., Room 3436, Washington, DC 20260-3436. You may inspect and photocopy all written comments at USPS Headquarters Library, 475 L'Enfant Plaza, SW., 11th Floor N, Washington, DC, between 9 a.m. and 4 p.m., Monday through Friday. Do not submit comments via fax or e-mail.

**FOR FURTHER INFORMATION CONTACT:** Bert Olsen at 202-268-7276.

#### SUPPLEMENTARY INFORMATION:

*Mailing Standards of the United States Postal Service, Domestic Mail*