

FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Taylor Cortright (202) 622-3130; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Funmi Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-155087-05) that was published in the **Federal Register** on Tuesday, July 29, 2008 (73 FR 43890).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by October 27, 2008, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic (Signed original and eight copies).

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue, NW., entrance, 1111 Constitution Avenue, NW., Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

LaNita VanDyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. E8-27556 Filed 11-19-08; 8:45 am]

BILLING CODE 4830-01-P

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed rulemaking that provides guidance on the manner in which an S corporation reduces its tax attributes under section 108(b) for taxable years in which the S corporation has discharge of indebtedness income that is excluded from gross income under section 108(a).

DATES: The public hearing, originally scheduled for December 8, 2008, at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT:

Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on Wednesday, August 6, 2008 (73 FR 45656), announced that a public hearing was scheduled for December 8, 2008, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 108 of the Internal Revenue Code.

The public comment period for the proposed rulemaking expired on November 4, 2008. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Thursday, November 13, 2008, no one has requested to speak. Therefore, the public hearing scheduled for December 8, 2008, is cancelled.

LaNita VanDyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. E8-27555 Filed 11-19-08; 8:45 am]

BILLING CODE 4830-01-P

ACTION: Notice of extension of public comment period.

SUMMARY: EPA is announcing an extension of the public comment period on the proposed rule, "National Emission Standards for Hazardous Air Pollutants for Chemical Manufacturing Area Sources." As initially published in the **Federal Register** on October 6, 2008, written comments on the proposed rule were to be submitted by November 20, 2008. On November 12, 2008, EPA received a court order extending the deadline for signature of the notice of final rulemaking to May 15, 2009, and we are extending the public comment period on the proposed rule to January 5, 2009.

DATES: *Comments.* Comments on the proposed rule must be received on or before January 5, 2009.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-HQ-OAR-2008-0334, by one of the following methods:

- *http://www.regulations.gov:* Follow the on-line instructions for submitting comments.

- *E-mail:* a-and-r-Docket@epa.gov.

- *Fax:* (202) 566-9744.

- *Mail:* U.S. Postal Service, send comments to: EPA Docket Center (2822T), Docket No. EPA-HQ-OAR-2008-0334, Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460. Please include a total of two copies. We request that a separate copy also be sent to the contact person identified below (see **FOR FURTHER INFORMATION CONTACT**).

- *Hand Delivery:* In person or by courier, deliver comments to: EPA Docket Center (2822T), EPA West Building, Room 3444, 1301 Constitution Ave., NW., Washington, DC 20004. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information. Please include a total of two copies.

Instructions: Direct your comments to Docket ID No. EPA-HQ-OAR-2008-0334. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be confidential business information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or e-mail. The <http://www.regulations.gov> Web site is an "anonymous access" system, which

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-102822-08]

RIN 1545-BH54

Section 108 Reduction of Tax Attributes for S Corporations; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 63**

[EPA-HQ-OAR-2008-0334; FRL-8742-8]

RIN 2060-AM19

National Emission Standards for Hazardous Air Pollutants for Chemical Manufacturing Area Sources

AGENCY: Environmental Protection Agency (EPA).

means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through <http://www.regulations.gov>, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the docket are listed in the <http://www.regulations.gov> index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically through <http://www.regulations.gov> or in hard copy at the EPA Docket Center (2822T), EPA West Building, Room 3444, 1301 Constitution Ave., NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566-1744, and the telephone number for the EPA Docket Center is (202) 566-1742.

FOR FURTHER INFORMATION CONTACT: For further information, contact Mr. Randy McDonald, Office of Air Quality Planning and Standards, Sector Policies and Programs Division, Coatings and Chemicals Group (E143-01), Environmental Protection Agency, Research Triangle Park, NC 27711; telephone number: (919) 541-5402; fax number: (919) 541-0246; e-mail address: mcdonald.randy@epa.gov.

SUPPLEMENTARY INFORMATION:

General Information

Extension of Public Comment Period

We proposed the national emission standards for hazardous air pollutants (NESHAP) as part of our effort to comply with a court-ordered deadline that requires EPA to issue final standards for 10 area source categories listed pursuant to Clean Air Act sections

112(c)(3) and (k) by December 15, 2008 (*Sierra Club v. Johnson*, no. 01-1537, D.D.C., March 2006). To meet this deadline, we proposed NESHAP for nine area source categories in the chemical manufacturing sector. The proposal was published in the **Federal Register** on October 6, 2008 (73 FR 58352).

We received several requests to extend the public comment period by up to 55 days. Commenters requested more time to review the information in the docket and prepare in-depth comments. We agree that the comment period should be extended to allow more time for interested parties to prepare comprehensive comments. At the request of EPA, the Court has extended EPA's deadline for the nine area source categories at issue in the proposed rule from December 15, 2008, to May 15, 2009. Therefore, the public comment period will now end on January 5, 2009, rather than November 20, 2008. (The public comment period is currently scheduled to end on November 20, 2008, instead of November 5, 2008, because a public hearing was requested and held on October 21, 2008.)

What should I consider as I prepare my comments for EPA?

1. Submitting CBI

Do not submit information that you consider to be CBI electronically through <http://www.regulations.gov> or e-mail. Send or deliver information identified as CBI only to the following address: Roberto Morales, OAQPS Document Control Officer (C404-02), Environmental Protection Agency, Office of Air Quality Planning and Standards, Research Triangle Park, NC 27711, Attention Docket ID EPA-HQ-OAR-2008-0334. Clearly mark the part or all of the information that you claim to be CBI. For CBI information in a disk or CD-ROM that you mail to EPA, mark the outside of the disk or CD-ROM as CBI and then identify electronically within the disk or CD-ROM the specific information that is claimed as CBI. In addition to one complete version of the comment that includes information claimed as CBI, a copy of the comment that does not contain the information claimed as CBI must be submitted for inclusion in the public docket. Information so marked will not be disclosed except in accordance with procedures set forth in 40 CFR part 2.

If you have any questions about CBI or the procedures for claiming CBI, please consult the person identified in the **FOR FURTHER INFORMATION CONTACT** section.

2. Availability of Related Information

The proposed rule for the National Emission Standards for Hazardous Air Pollutants for Chemical Manufacturing Area Sources was published in the **Federal Register** on October 6, 2008 (73 FR 58352). EPA has established the official public docket for the proposed rulemaking under Docket ID No. EPA-HQ-OAR-2008-0334. Information on how to access the docket is presented above in the **ADDRESSES** section. In addition to being available in the docket, an electronic copy of the proposed rule is available on the World Wide Web through the Technology Transfer Network (TTN) at <http://www.epa.gov/ttn/oarpg>.

Dated: November 14, 2008.

Robert J. Meyers,

Principal Deputy Assistant Administrator for Air and Radiation.

[FR Doc. E8-27609 Filed 11-19-08; 8:45 am]

BILLING CODE 6560-50-P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 226

[Docket No. 070717355-8030-01]

RIN 0648-AV74

Endangered and Threatened Species; Critical Habitat for the Endangered Distinct Population Segment of Smalltooth Sawfish

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Proposed rule; request for comments.

SUMMARY: We, the National Marine Fisheries Service (NMFS), propose to designate critical habitat for the U.S. DPS of smalltooth sawfish (*Pristis pectinata*), which was listed as endangered on April 1, 2003, under the Endangered Species Act (ESA). The proposed critical habitat consists of two units: the Charlotte Harbor Estuary Unit, which comprises approximately 221,459 acres of coastal habitat; and the Ten Thousand Islands/Everglades Unit (TTI/E), which comprises approximately 619,013 acres of coastal habitat. The two units are located along the southwestern coast of Florida between Charlotte Harbor and Florida Bay.

DATES: Comments on this proposed rule must be received by January 20, 2009.