

Par. 2. Section 301.7503-1 is amended as follows:

1. In the fourth sentence of paragraph (a), the language "Thursday, November 22, 1956 (Thanksgiving Day), the suit will be timely if filed on Friday, November 23, 1956, in the Court of Claims" is removed and the language "Thursday, November 23, 1995 (Thanksgiving Day), the suit will be timely if filed on Friday, November 24, 1995, in the Court of Federal Claims" is added in its place.

2. Paragraph (b) is revised as set forth below.

3. Paragraph (c) is removed.

The revision reads as follows:

§ 301.7503-1 Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday.

* * * * *

(b) *Legal holidays.* For the purpose of section 7503, the term *legal holiday* includes the legal holidays in the District of Columbia as found in D.C. Code Ann. 28-2701. In the case of any return, statement, or other document required to be filed, or any other act required under the authority of the internal revenue laws to be performed, at an office of the Internal Revenue Service, or any other office or agency of the United States, located outside the District of Columbia but within an internal revenue district, the term *legal holiday* includes, in addition to the legal holidays in the District of Columbia, any statewide legal holiday of the state where the act is required to be performed. If the act is performed in accordance with law at an office of the Internal Revenue Service or any other office or agency of the United States located in a territory or possession of the United States, the term *legal holiday* includes, in addition to the legal holidays in the District of Columbia, any legal holiday that is recognized throughout the territory or possession in which the office is located.

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 95-23368 Filed 9-22-95; 8:45 am]

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POSTAL SERVICE

39 CFR Part 111

Classification Reform; Implementation Standards

AGENCY: Postal Service.

ACTION: Corrections to second advance notice of proposed rulemaking.

SUMMARY: This document corrects an advanced notice of proposed

rulemaking published in the Federal Register on Wednesday, August 30, 1995 (60 FR 45298-45323), concerning implementation standards for classification reform.

DATES: Comments on the second notice must be received on or before September 29, 1995.

ADDRESSES: Mail or deliver written comments to the Manager, Mailing Standards, USPS Headquarters, 475 L'Enfant Plaza SW, Washington, DC 20260-2419. Copies of all written comments will be available for inspection and photocopying between 9 a.m. and 4 p.m., Monday through Friday, in Room 6800 at the above address.

FOR FURTHER INFORMATION CONTACT: Leo F. Raymond, (202) 268-5199.

SUPPLEMENTARY INFORMATION: After publication, the following elements of the material in the second notice described above were found in need of amendment:

1. Regarding First-Class Mail, Retail subclass, Presort rate category, upgradable letters (60 FR 45309, section I.B.3), and Standard Mail, Regular subclass, upgradable letters (60 FR 45312, section II.B.1), the reference to preparation of packages is incorrect. Under the option for upgradable mail, packaging of mailpieces is not required. The second sentence therefore should be amended in two places to replace "packages" with "trays."

2. Regarding First-Class Mail, Automation subclass, Carrier Route rate category (letters) (60 FR 45311, section I.C.5), and Standard Mail, Automation subclass, Carrier Route rate category (letters) (60 FR 45314, section II.C.5), the reference to line-of-travel sequence is incorrect. This requirement had been considered by the Postal Service at one time but had not been proposed for retention in this notice. Accordingly, the respective paragraphs describing line-of-travel sequencing should be deleted.

3. Regarding the "Proposed 3-Digit 'Scheme Sort' Combinations" listing (60 FR 45317-45319), the second entry in the Midwest Area for Springfield, MO, should read "Springfield, MO (B)" (60 FR 45318), and should not duplicate the preceding entry.

4. Regarding Periodicals class, Regular subclass, the numbering and lettering sequence at 60 FR 45320 is incorrect. "Basic Rate Category (421.31)" should be designated "a." and "Three- and Five-Digit Rate Category" and "Carrier Route Rate Category" should be designated respectively as "b." and "c." "Regular Subclass Discounts (421.4)" should be numbered as "4."

5. Regarding Periodicals class rates, chart III-1, "Periodicals (Regular and Publications Service subclasses)—Letters" (60 FR 45323), the entry for the 5-digit presort level in the "Publications Service rate" column should read "Publications Service." Carrier route rates apply only to the carrier route and 5-digit carrier routes presort levels.

Stanley F. Mires,

Chief Counsel, Legislative.

[FR Doc. 95-23498 Filed 9-22-95; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[MO-21-1-6443(b); FRL-5289-7]

Approval and Promulgation of Implementation Plans; State of Missouri

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: Missouri submitted its Rule 10 CSR 10-6.065, entitled "Operating Permits," for Federal approval. The rule would establish a mechanism for creating federally enforceable limitations that would reduce sources' potential-to-emit such that sources could avoid major source permitting requirements. This rulemaking proposes to approve this rule as satisfying the requirements, set forth in the Federal Register of June 28, 1989, and authorizes Missouri to issue federally enforceable state operating permits addressing both criteria pollutants (regulated under section 110 of the Clean Air Act) and hazardous air pollutants (regulated under section 112). In the final rules section of the Federal Register, the EPA is approving the state's State Implementation Plan revision as a direct final rule without prior proposal, because the Agency views this as a noncontroversial revision amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If the EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

DATES: Comments on this proposed rule must be received in writing by October 25, 1995.

ADDRESSES: Comments may be mailed to Joshua A. Tapp, Environmental Protection Agency, Air Branch, 726 Minnesota Avenue, Kansas City, Kansas 66101.

FOR FURTHER INFORMATION CONTACT: Joshua A. Tapp at (913) 551-7606.

SUPPLEMENTARY INFORMATION: See the information provided in the direct final rule which is located in the rules section of the Federal Register.

Dated: August 9, 1995.

Dennis Grams,

Regional Administrator.

[FR Doc. 95-23720 Filed 9-22-95; 8:45 am]

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DEPARTMENT OF DEFENSE

48 CFR Part 225

Defense Federal Acquisition Regulation Supplement; Offset Implementation Costs

AGENCY: Department of Defense (DoD).

ACTION: Proposed rule with request for comment.

SUMMARY: The Director of Defense Procurement is proposing to amend the Defense Federal Acquisition Regulation Supplement (DFARS) to change the phrase "offset administrative costs" to "offset implementation costs" in order to clarify the scope of costs which may be recovered by a U.S. defense contractor if the foreign military sale Letter of Offer and Acceptance is financed wholly with customer cash or repayable foreign finance credits. The proposed rule also deletes the examples of offset administrative costs.

DATES: *Comment Date:* Comments on the proposed rule should be submitted in writing to the address below on or before November 24, 1995, to be considered in the formulation of the final rule.

ADDRESSES: Interested parties should submit written comments to: Defense Acquisition Regulations Council, Attn: Ms. Amy Williams, PDUS (AT&T) DP (DAR), IMD 3D139, 3062 Defense Pentagon, Washington, DC 20301-3062. Telefax number (703) 602-0350. Please cite DFARS Case 95-D019 in all correspondence related to this issue.

FOR FURTHER INFORMATION CONTACT: Ms. Amy Williams, (703) 602-0131.

SUPPLEMENTARY INFORMATION:

A. Background

This proposed rule amends language in the Defense Federal Acquisition Regulation Supplement (DFARS) 225.7303-2(a)(3) to change "offset administrative costs" to "offset implementation costs," and also changes "administer specific requirements of" to "implement" in 225.7303-2(a)(3)(i). The examples at 225.7303-2(a)(3)(iii) are deleted. These changes are proposed in order to clarify that the U.S. contractor may recover the full cost necessary to implement an offset agreement.

B. Regulatory Flexibility Act

The proposed rule is not expected to have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because the change in terminology from "administrative" to "implementation" is intended only to clarify the scope of costs covered. Furthermore, most companies involved in offset arrangements are not small business entities. An Initial Regulatory Flexibility Analysis has therefore not been prepared. Comments are invited from small businesses and other increased parties. Comments from small entities concerning the affected DFARS Subpart will be considered in accordance with section 610 of the Act. Such comments must be submitted separately and cite DFARS Case 95-D019 in correspondence.

C. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the rule does not impose any additional information collection requirements which require the approval of the Office of Management and Budget under 44 U.S.C. 3501, *et seq.*

List of Subjects in 48 CFR Part 225

Government procurement.

Michele P. Peterson,
Executive Editor, Defense Acquisition Regulations Council.

Therefore, 48 CFR Part 225 is proposed to be amended as follows:

PART 225—FOREIGN ACQUISITION

1. The authority citation for 48 CFR Part 225 continues to read as follows:

Authority: 41 U.S.C. 421 and 48 CFR Chapter 1.

2. Section 225.7303-2 is amended by revising paragraph (a)(3) to read as follows:

225.7303-2 Cost of doing business with a foreign government or an international organization.

(a) * * *

(3) Offset implementation costs.

(i) A U.S. defense contractor may recover costs incurred to implement its offset agreement with a foreign government or international organization if the foreign military sale Letter of Offer and Acceptance is financed wholly with customer cash or repayable foreign military finance credits.

(ii) The U.S. Government assumes no obligation to satisfy or administer the offset requirement or to bear any of the associated costs.

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[FR Doc. 95-23551 Filed 9-22-95; 8:45 am]

BILLING CODE 5000-04-M

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 17

RIN 1018-AD20

Endangered and Threatened Wildlife and Plants; Proposed Special Rule for the Conservation of the Northern Spotted Owl on Non-Federal Lands

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Reopening of the comment period for the proposed special rule.

SUMMARY: On February 17, 1995, the Fish and Wildlife Service (Service) published a proposed special rule in the Federal Register (February 17, 1995, 60 FR 9484) pursuant to section 4(d) of the Endangered Species Act (Act), to replace the blanket prohibitions against incidental take of spotted owls with a narrower, more tailor-made set of standards that reduce prohibitions applicable to timber harvest and related activities on specified non-Federal forest lands in Washington and California. The comment period was scheduled to end on September 15, 1995. The intent of this document is to reopen the comment period to November 24, 1995.

DATES: The comment period for written comments is reopened until November 24, 1995.

ADDRESSES: Comments and materials concerning this proposed rule should be sent to Mr. Michael J. Spear, Regional Director, Region 1, U.S. Fish and Wildlife Service, 911 N.E. 11th Avenue, Portland, Oregon 97232-4181.

FOR FURTHER INFORMATION CONTACT: Mr. Curt Smitch, Assistant Regional