

“Background”, lines 3 through 5 from the bottom of the column, the language “extent “the Commissioner determines that treating S’s intercompany item as excluded from gross income is consistent with the purposes of § 1.1502–13 and other provisions of the” is corrected to read “extent “[t]he Commissioner determines that treating S’s intercompany item as excluded from gross income is consistent with the purposes of [§ 1.1502–13] and other provisions of the”.

**LaNita Van Dyke,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9383]

RIN 1545–BH21

#### Guidance Under Section 1502; Amendment of Matching Rule for Certain Gains on Member Stock; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9383) that were published in the **Federal Register** on Friday, March 7, 2008 (73 FR 12265). Concerning the treatment of certain intercompany gain with respect to consolidated group member stock. These amendments provide for the redetermination of an intercompany gain as excluded from gross income in certain member stock transactions. These regulations affect corporations filing consolidated returns.

**DATES:** This correction is effective April 3, 2008.

**FOR FURTHER INFORMATION CONTACT:** John F. Tarrant or Ross E. Poulsen, (202) 622–7790 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final and temporary regulations that are the subject of this document are under section 1502 of the Internal Revenue Code.

##### Need for Correction

As published, final and temporary regulations (TD 9383) contain an error

that may prove to be misleading and is in need of clarification.

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

Income taxes, Reporting and recordkeeping requirements.

#### Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.1502–13T is amended by revising the introductory text of paragraph (c)(6)(ii)(C)(1) to read as follows:

#### § 1.1502–13T Intercompany transactions (temporary).

\* \* \* \* \*

(c) \* \* \*

(6) \* \* \*

(ii) \* \* \*

(C) \* \* \*

(1) *In general.* Notwithstanding paragraph (c)(6)(ii)(A)(1), intercompany gain with respect to member stock is redetermined to be excluded from gross income to the extent that—

\* \* \* \* \*

**LaNita Van Dyke,**

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

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## NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

### 36 CFR Part 1253

RIN 3095–AB57

[Docket NARA–08–0001]

#### Locations and Hours; Changes in NARA Research Room Hours

**AGENCY:** National Archives and Records Administration (NARA).

**ACTION:** Final rule; confirmation of interim rule.

**SUMMARY:** NARA is revising its regulations to increase the number of hours its archival research rooms are open in the Washington, DC, area. In response to an interim final rule published on February 1, 2008, we received 53 comments, which are discussed in the **SUPPLEMENTARY**

**INFORMATION** section of this preamble. This final rule document confirms without change to the rule the effective date of the regulation.

**DATES:** *Effective Date:* The interim rule amending published on February 1, 2008 (73 FR 6030), is adopted as a final rule, effective April 14, 2008.

#### FOR FURTHER INFORMATION CONTACT:

Nancy Allard at 301–837–1477 or Jennifer Davis Heaps at 301–837–1801 or via fax number 301–837–0319.

**SUPPLEMENTARY INFORMATION:** NARA published an interim final rule on February 1, 2008 (73 FR 6030) to restore extended evening and Saturday research room hours in its Washington, DC, area archival research rooms, effective April 14, 2008. The research rooms will be open from 9 a.m. to 5 p.m. on Monday, Tuesday, and Saturday. On Wednesday, Thursday, and Friday they will be open from 9 a.m. to 9 p.m.

We received 53 comments on the interim final rule from individuals and representatives of organizations, all supportive of the increased hours. While one comment expressed disappointment with the choice of evenings because the extended hours overlap with the Library of Congress, a number of comments specifically endorsed having three consecutive evenings and Saturday to maximize the cost-effectiveness of research room use by out-of-town researchers.

Seven comments requested that NARA provide additional “record pull times” for retrieving records from the stacks for use in the research rooms on Saturdays and, in one case, weekdays. As we noted in the interim final rule, we are restoring the late afternoon time for pulling records from the stacks on the three weekdays that we are open in the evening, but we have never had Saturday “pull” service. We recognize that this would be a useful service to researchers who only use the research rooms on Saturdays, but we are unable to adopt the suggestion. The FY 2008 appropriation that is permitting us to restore extended hours does not cover adding staff to provide this additional new service. As a result, the finding aids room is open but there is no archival consultation. It is these archival professionals who would be needed to ensure successful records pulls. Every records request slip submitted is checked for accurate pull information by an archivist or specialist. We also do not have the pull and refile manager or pull and refile technicians available on Saturdays.

## Regulatory Impact

This rule is not a major rule as defined in 5 U.S.C. Chapter 8, Congressional Review of Agency Rulemaking.

## List of Subjects in 36 CFR Part 1253

Archives and records.

## PART 1253—LOCATION OF NARA FACILITIES AND HOURS OF USE

■ Accordingly, the interim rule amending 36 CFR part 1253 which was published on February 1, 2008 (73 FR 6030), is adopted as a final rule without change.

Dated: March 31, 2008.

Allen Weinstein,

Archivist of the United States.

[FR Doc. E8-6984 Filed 4-2-08; 8:45 am]

BILLING CODE 7515-01-P

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 49

[EPA-R10-OAR-2008-0130; FRL-8549-2]

### Announcement of the Delegation of Partial Administrative Authority for Implementation of Federal Implementation Plan for the Quinault Reservation to the Quinault Indian Nation

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Delegation of authority; technical amendment.

**SUMMARY:** This action announces that on October 4, 2007, EPA Region 10, and the Quinault Indian Nation, entered into a Partial Delegation of Administrative Authority to carry out certain day-to-day activities associated with implementation of the Federal Implementation Plan for the Quinault Reservation (Quinault FIP). A note of this partial delegation is being added to the Quinault FIP.

**DATES:** The technical amendment to 49 CFR 49.10590 is effective April 3, 2008. The partial delegation of administrative authority was effective October 4, 2007.

**ADDRESSES:** EPA has established a docket for this action under Docket ID No. EPA-R10-OAR-2008-0130. The delegation agreement and other docket materials are available electronically at EPA's electronic public docket and comment system, found at [www.regulations.gov](http://www.regulations.gov) or in hard copy from Steve Body, Office of Air Waste and Toxics, AWT-107, EPA Region 10, Suite 900, 1200 Sixth Avenue, Seattle,

WA 98101, or via e-mail at [body.steve@epa.gov](mailto:body.steve@epa.gov). Additional information may also be obtained from the Quinault Tribe by contacting Lisa Riener, Quinault Indian Nation, 1214 Aslis St. Taholah, WA 98569 or via e-mail at [LRIENER@quinault.org](mailto:LRIENER@quinault.org).

All documents in the electronic docket are listed in the [www.regulations.gov](http://www.regulations.gov) index. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in [www.regulations.gov](http://www.regulations.gov) or in hard copy during normal business hours at the Office of Air, Waste and Toxics, EPA Region 10, 1200 Sixth Avenue, Seattle, Washington 98101.

### FOR FURTHER INFORMATION CONTACT:

Steve Body at telephone number (206) 553-0782, e-mail address: [body.steve@epa.gov](mailto:body.steve@epa.gov), or the EPA Region 10 address.

**SUPPLEMENTARY INFORMATION:** The purpose of this action is to announce that on October 4, 2007, EPA Region 10, delegated partial administrative authority for implementation of certain provisions of the Quinault FIP to the Quinault Indian Nation. See 40 CFR part 49, subpart M, sections 10581 through 10590, as authorized by 40 CFR 49.122 of the Federal Air Rules for Reservations (FARR), 40 CFR part 49, subpart C.

### I. Authority to Delegate

Federal regulation 40 CFR 49.122 provides EPA authority to delegate to Indian Tribes partial administrative authority to implement provisions of the Federal Air Rules for Reservations (FARR), 40 CFR part 49, subpart C. Tribes must submit a request to the Regional Administrator that meets the requirements of 40 CFR 49.122.

### II. Request for Delegation

On July 25, 2006, the President of the Quinault Indian Nation submitted to the Regional Administrator a request for delegation of certain provision of the Quinault FIP. That request included all the information and demonstrations required by the FARR for delegation. A copy of all documentation is on file at EPA Region 10, Seattle, Washington (see **ADDRESSES** above).

The Quinault Indian Nation requested delegation for the following provisions; 40 CFR 49.10590 (a) General provisions, 40 CFR 49.10586 (b) Rule for limiting visible emissions, 40 CFR 49.10586 (g)

General rule for open burning, and 40 CFR 49.10586 (i) Rule for air pollution episodes.

### III. EPA Response to the Request for Delegation

EPA and the Quinault Indian Nation signed the Delegation Agreement that specifies the provisions and authorities delegated. The Quinault Indian Nation is delegated the following provisions; 40 CFR 49.10590 (a) General provisions, 40 CFR 49.10586 (b) Rule for limiting visible emissions, 40 CFR 49.10586 (g) General rule for open burning, and 40 CFR 49.10586 (i) Rule for air pollution episodes. In addition, the agreement delegates to the Tribe authority to investigate complaints and assist EPA in inspections. The Agreement also includes terms and conditions applicable to the delegation. A copy of the Agreement is kept at EPA Region 10 at the address above.

EPA solicited by letter, advice and insight from the State of Washington, Grays Harbor County, Jefferson County Olympic National Park, and the Olympic National Forest on the Quinault request for delegation. One comment supporting delegation was received.

Section 553 of the Administrative Procedure Act, 5 U.S.C. 553(b)(B), provides that, when an agency for good cause finds that notice and public procedure are impracticable, unnecessary or contrary to the public interest, the agency may issue a rule without providing notice and an opportunity for public comment. EPA has determined that there is good cause for making today's rule final without prior proposal and opportunity for comment because EPA is merely informing the public of partial delegation of administrative authority to the Quinault Indian Nation and making a technical amendment to the Code of Federal Regulations (CFR) by adding a note announcing the partial delegation. Thus, notice and public procedure are unnecessary. EPA finds that this constitutes good cause under 5 U.S.C. 553(b)(B).

Moreover, since today's action does not create any new regulatory requirements, EPA finds that good cause exists to provide for an immediate effective date pursuant to 5 U.S.C. 553(d)(3).

### IV. Statutory and Executive Order Reviews

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget. For