

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 Tiegerman 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 § 1.79C–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 Lavery,**

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

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

**BILLING CODE 4312–52–P**

#### 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*

Manual (DMM®) 507.1.9.2, as originally written (under the section titled *Dead Mail*), was intended to facilitate a process for identifying and returning to the original publisher or distributor books and recordings that had become undeliverable as a result of being “loose in the mail” (contents separated from packaging and other address information). Unpredictably, the rule has been misinterpreted by some publishers and distributors as allowing them to reclaim ownership of all UAA mail and not just mail that was truly identified as “loose” in the mail. Practically speaking, there are very few commercially mailed books and sound recordings found loose in the mail. Books and sound recordings seldom separate from their outer wrappings. The vast majority of pieces that are not delivered are pieces that the Postal Service attempted to deliver but were refused by the addressee.

Therefore, the Postal Service is proposing to remove DMM Section 507.1.9.2 in its entirety. To clarify their preferences regarding UAA pieces, mailers are encouraged to use appropriate ancillary service endorsements. Currently, many commercially mailed books and sound recordings are mailed at Standard Mail and Package Services prices using the endorsement, “Change Service Requested”, to indicate that the piece should not be returned. This endorsement requires that UAA pieces, including refused pieces, be disposed of by the Postal Service and a notice of the new address (if applicable) or reason for nondelivery be provided to the mailer. Alternatively, mailers who wish to have UAA Standard Mail or Package Services pieces returned can use the endorsement, “Return Service Requested.” This endorsement requires that UAA pieces, including refused packages, be returned to the sender with the reason for non-delivery; the sender is charged postage at the First-Class Mail single-piece price or Priority Mail single-piece price, for pieces originally sent as Standard Mail, or the appropriate Package Services single-piece price, for pieces originally sent as Package Services mail, based on the weight of the piece.

### Background Information

DMM 507.1.9 defines “dead mail” as “matter which is deposited in the mail that is or becomes undeliverable and cannot be returned to the sender from the last office of address.” DMM 507.1.9.1 sets out general procedures for attempting to identify senders or recipients of dead mail and the means by which identifiable items are returned

and postage is collected for return. DMM 507.1.9.3 notes that the Postal Operations Manual (POM) “contains USPS policy and procedures for handling and disposing of dead mail. Those procedures include provisions for the sale or donation of dead mail.

In the past, as now, commercial mailers of books and sound recordings could endorse their mailings to provide for the return of undeliverable as addressed (UAA) items to them by guaranteeing payment upon return, or could by endorsement, or by lack of endorsement, indicate that return was not requested, in which case the undeliverable items were to be considered as the property of the U.S. Postal Service.

DMM 507.1.5.3 and 1.5.4 list and describe the endorsements available to mailers of Standard Mail and Package Services parcels who want to have pieces that are undeliverable as addressed forwarded or returned. Each of these endorsements (“Forwarding Service Requested,” “Return Service Requested,” or “Address Service Requested,”), provide for return of an item to the mailer under certain specified conditions when the mailer provides payment for the return at the appropriate price.

Accordingly, the Postal Service proposes to delete DMM 507.1.9.2. The Postal Service recognizes that this change may affect the ancillary service endorsement choices of mailers of books and sound recordings and therefore proposes that the final rule will be effective 60 days following its publication.

Although exempt from the notice and comment requirements of the Administrative Procedure Act [5 U.S.C. 553(b),(c)] regarding proposed rulemaking by 39 U.S.C 410(a), the Postal Service invites comments on the following proposed revisions to the *Domestic Mail Manual*, which is incorporated by reference in the Code of Federal Regulations. See 39 CFR 111.

### List of Subjects in 39 CFR Part 111

Administrative Practice and Procedure, Postal Service.

### PART 111—[AMENDED]

1. The authority citation for 39 CFR part 111 continues to read as follows:

**Authority:** 5 U.S.C. 552(a); 39 U.S.C. 101, 401, 403, 404, 414, 416, 3001–3011, 3201–3219, 3403–3406, 3621, 3622, 3626, 3632, and 5001.

2. Revise the following section of the *Domestic Mail Manual* (DMM) as set forth below:

\* \* \* \* \*

### 500 Additional Services

\* \* \* \* \*

### 507 Mailer Services

#### 1.0 Treatment of Mail

\* \* \* \* \*

#### 1.9 Dead Mail

\* \* \* \* \*

*[Delete 1.9.2 in its entirety and renumber current 1.9.3 as new 1.9.2]*

#### 1.9.2 Books and Sound Recordings

\* \* \* \* \*

We will publish an appropriate amendment to 39 CFR Part 111 to reflect these changes if the proposal is adopted.

Neva R. Watson,

Attorney, Legislative.

[FR Doc. E8–15223 Filed 7–8–08; 8:45 am]

BILLING CODE 7710–12–P

## POSTAL SERVICE

### 39 CFR Part 111

#### Waiver of Signature Delivery Process

**AGENCY:** Postal Service™.

**ACTION:** Proposed rule.

**SUMMARY:** The Postal Service proposes revisions to the *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM®) to update the standards regarding delivery of Express Mail® items with waiver of signature requested and return receipt for merchandise items with waiver of signature requested. We propose that employees deliver these shipments without first attempting to obtain a signature from the addressee.

**DATES:** We must receive your comments on or before July 24, 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, Monday through Friday between 9 a.m. and 4 p.m., USPS Headquarters Library, 475 L'Enfant Plaza SW., 11th Floor N, Washington, DC. Do not submit comments via fax or e-mail.

**FOR FURTHER INFORMATION CONTACT:** Monica Grein at 202–268–8411.

**SUPPLEMENTARY INFORMATION:** Currently, the delivery employee attempts to obtain a signature from the addressee even when the sender has authorized a waiver of signature for Express Mail items or items mailed with a return receipt for merchandise. Waiver of signature authorizes delivery to be made