

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).