

**DEPARTMENT OF ENERGY****Federal Energy Regulatory Commission****18 CFR Part 284**

[Docket No. RM08–2–000; Order No. 720]

**Pipeline Posting Requirements Under Section 23 of the Natural Gas Act**

January 15, 2008.

**AGENCY:** Federal Energy Regulatory Commission.**ACTION:** Final Rule: Order Granting Extension of Time.

**SUMMARY:** On November 20, 2008, the Federal Energy Regulatory Commission issued a Final Rule in Order No. 720 which amended part 284 of its regulations to require, in relevant part, major non-interstate natural gas pipelines to post, on a daily basis, certain information regarding scheduled volumes in natural gas to be transported. The date for major non-interstate pipelines to comply with the requirements of Order No. 720 is being extended at the request of the American Gas Association.

**DATES:** *Compliance date:* The date for major non-interstate pipelines to comply with Order No. 720, published in the **Federal Register** on December 2, 2008 (73 FR 73494) is extended to 150 days following the issuance of a Commission order on rehearing of Order No. 720.

**FOR FURTHER INFORMATION CONTACT:**

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**SUPPLEMENTARY INFORMATION:**

Before Commissioners: Joseph T. Kelliher, Chairman; Suedeem G. Kelly, Marc Spitzer, Philip D. Moeller, and Jon Wellinghoff.

In the matter of: Docket No. RM08–2–000, Pipeline Posting Requirements under Section 23 of the Natural Gas Act.

**Order Granting Extension of Time**

Issued January 15, 2009

1. On November 20, 2008, the Federal Energy Regulatory Commission (Commission) issued a Final Rule in Order No. 720,<sup>1</sup> which amended Part

<sup>1</sup> Pipeline Posting Requirements under Section 23 of the Natural Gas Act, Order No. 720, FERC Stats. & Regs. ¶ 31,283 (2008).

284 of its regulations to require, in relevant part, major non-interstate natural gas pipelines to post, on a daily basis, certain information regarding scheduled volumes of natural gas to be transported. Major non-interstate pipelines were required to comply with Order No. 720 within 150 days following publication of the order in the **Federal Register**.<sup>2</sup>

2. On December 11, 2008, the American Gas Association (AGA) filed a Motion for an Extension of Time to Comply with Order No. 720. AGA further requested expedited treatment of its motion. Answers in support of the motion were subsequently filed by the Texas Pipeline Association (TPA), Pacific Gas and Electric Company (PG&E), and Shell Offshore Inc. (Shell). These parties seek an extension of time for major non-interstate pipelines to comply with the requirements of Order No. 720.

3. The Commission grants an extension of time as requested in the motion and supported in the answers. In particular, we find the answers submitted by commenters to be persuasive. The commenters argue that some major non-interstate pipelines will need additional time in which to determine which receipt and delivery points are subject to the posting requirements, obtain corporate approval for expenditures needed for compliance, and develop Internet posting systems. Additionally, we agree that some compliance activities may be premature prior to the issuance of an order on rehearing of Order No. 720.

4. Therefore, we grant an extension of time for major non-interstate pipelines to comply with the requirements of Order No. 720 until 150 days following the issuance of an order addressing the pending requests for rehearing. We do not modify the deadline by which interstate pipelines must comply with the requirements of Order No. 720. Interstate pipelines must begin posting relevant information regarding no-notice service within 60 days following the publication of Order No. 720 in the **Federal Register**.

The Commission orders:

Major non-interstate pipelines must comply with the requirements of Order No. 720 within 150 days following the issuance of an order on rehearing in this proceeding.

By the Commission.

**Kimberly D. Bose,**  
Secretary.

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**BILLING CODE 6717–01–P**

<sup>2</sup> *Id.* P 168.

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1, 20, 25, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156, 157, and 301**

[TD 9436]

RIN 1545–BG83

**Tax Return Preparer Penalties Under Sections 6694 and 6695; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9436) that were published in the **Federal Register** on Monday, December 22, 2008 (73 FR 78430) implementing amendments to the tax return preparer penalties under sections 6694 and 6695 of the Internal Revenue Code and related provisions under sections 6060, 6107, 6109, 6696, and 7701(a)(36) reflecting amendments to the Code made by section 8246 of the Small Business and Work Opportunity Tax Act of 2007 and section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008. The final regulations affect tax return preparers and provide guidance regarding the amended provisions.

**DATES:** This correction is effective January 29, 2009, and is applicable on December 22, 2008.

**FOR FURTHER INFORMATION CONTACT:**

Michael E. Hara, (202) 622–4910, and Matthew S. Cooper, (202) 622–4940 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations that are the subject of this document are under sections 6060, 6107, 6109, 6694, 6695, 6696, and 7701 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9436) contains errors that may prove to be misleading and are in need of clarification.

**List of Subjects****26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**26 CFR Part 20**

Generation-skipping transfer taxes, Reporting and recordkeeping requirements.