

September 30, 2009) with the exception of Standard 10.3.2.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 28 and 44

[Docket No. TTB-2009-0005; Notice No. 101; Re: Notice No. 100]

RIN 1513-AB77

Drawback of Internal Revenue Taxes; Extension of Comment Period

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice of proposed rulemaking; extension of comment period.

SUMMARY: In response to a request filed on behalf of an industry association, the Alcohol and Tobacco Tax and Trade Bureau is extending the comment period for Notice No. 100, a notice of proposed rulemaking published in the *Federal Register* on October 15, 2009, for an additional 30 days. The proposed rule sought comments on conforming amendments to our regulations to reflect proposed Customs and Border Protection regulations intended to clarify the relationship between tax payment under the Internal Revenue Code of 1986 and drawback of tax under the Tariff Act of 1930.

DATES: The comment period for the proposed rule published on October 15, 2009 (74 FR 52937), is extended. Written comments on Notice No. 100 must now be received on or before January 14, 2010.

ADDRESSES: You may send comments on Notice No. 100 to one of the following addresses:

- <http://www.regulations.gov>: Use the comment form for this notice on the Federal e-rulemaking portal, [Regulations.gov](http://www.Regulations.gov), to submit comments via the Internet;
- *Mail*: Director, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044-4412.
- *Hand Delivery/Courier in Lieu of Mail*: Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200-E, Washington, DC 20005.

See the Public Participation section of this notice for specific instructions and requirements for submitting comments, and for information on how to request a public hearing.

You may view copies of this notice, Notice No. 100, and the comments we receive on Notice No. 100 within Docket No. TTB-2009-0005 at <http://www.regulations.gov>. A direct link to this docket is posted on the TTB Web site at http://www.ttb.gov/regulations_laws/all_rulemaking.shtml under Notice No. 100. You also may view copies of those documents by appointment at the TTB Information Resource Center, 1310 G Street, NW., Washington, DC 20220. Please call 202-453-2270 to make an appointment.

FOR FURTHER INFORMATION CONTACT:

Gerry Isenberg, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200-E, Washington, DC 20220; telephone 202-453-2097.

SUPPLEMENTARY INFORMATION: In Notice No. 100, published in the *Federal Register* on October 15, 2009 (74 FR 52937), the Alcohol and Tobacco Tax and Trade Bureau (TTB) proposed to amend its regulations to clarify the relationship between tax payment under the Internal Revenue Code of 1986 and drawback of tax under the Tariff Act of 1930. The proposal provides conforming amendments to reflect proposed Customs and Border Protection (CBP) regulations stating that domestic merchandise on which no tax is paid under the Internal Revenue Code may not be substituted for imported merchandise for purposes of claims for drawback of tax under the customs laws and regulations. The proposed CBP amendments to the customs regulations in 19 CFR parts 113 and 191 also were published in the *Federal Register* on October 15, 2009, as Docket No. USCBP-2009-0021 (74 FR 52928).

On November 8, 2009, TTB received a letter from the American Petroleum Institute (API) requesting a 30-day extension of the comment period for Notice No. 100. The API letter cited the complexity of the proposed regulatory changes since the proposal involved both TTB and CBP regulations, the complexity of the drawback issue, which involves Constitutional issues and various judicial decisions, and the "potential far reaching implication" of the notice "to a wide range of industries and parties." API also noted that it was submitting a similar request to CBP regarding its October 15, 2009, proposed rule.

Given the factors cited above, TTB agrees that the comment period for Notice No. 100 should be extended by an additional 30 days. Therefore, comments on Notice No. 100 are now due on January 14, 2010.

Drafting Information

Michael Hoover of the Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, drafted this document.

Signed: November 23, 2009.

John J. Manfreda,
Administrator.

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 917

[KY-252-FOR; OSM-2009-0011]

Kentucky Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing on amendment.

SUMMARY: We are announcing receipt of an amendment to the Kentucky regulatory program (hereinafter, the "Kentucky program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Kentucky submitted revisions to its administrative regulations pertaining to the disposal of coal mine waste. Kentucky intends to revise its program to be consistent with the corresponding Federal regulations and SMCRA.

This document gives the times and locations that the Kentucky program and this submittal are available for your inspection, the comment period during which you may submit written comments, and the procedures that we will follow for the public hearing, if one is requested.

DATES: We will accept written comments until 4 p.m., e.s.t., December 28, 2009. If requested, we will hold a public hearing on December 22, 2009. We will accept requests to speak until 4 p.m., e.s.t., on December 14, 2009.

ADDRESSES: You may submit comments, identified by "KY-252-FOR/Docket Number OSM-2009-0011" by either of the following two methods:

Federal eRulemaking Portal: <http://www.regulations.gov>. The proposed rule has been assigned Docket ID: OSM-2009-0011. If you would like to submit comments through the Federal eRulemaking Portal, go to <http://www.regulations.gov> and follow the instructions.