

§ 1.168(g)—” is corrected to read “1(g)(1) is the same as § 1.168(k)—”.

**Cynthia E. Grigsby,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–126459–03]

RIN 1545–BC18

#### Changes in Computing Depreciation; Hearing Cancellation

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

**ACTION:** Cancellation of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on a notice of proposed rulemaking under sections 446(e) and 1016(a)(2) of the Internal Revenue Code relating to a change in computing depreciation or amortization as well as a change from a nondepreciable or nonamortizable asset to a depreciable or amortizable asset (or vice versa).

**DATES:** The public hearing originally scheduled for April 7, 2004, at 10 a.m., is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Sonya M. Cruse of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration), at (202) 622–4693 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking; Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that appeared in the **Federal Register** on Friday, January 2, 2004, (69 FR 42), announced that a public hearing was scheduled for April 7, 2004, at 10 a.m., in the auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under sections 446(e) and 1016(a) of the Internal Revenue Code.

The public comment period for these regulations expired on March 17, 2004. The notice of proposed rulemaking instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Wednesday, March 24, 2004, no one has requested to speak.

Therefore, the public hearing scheduled for April 7, 2004, is cancelled.

**Cynthia E. Grigsby,**

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

[FR Doc. 04–6960 Filed 3–29–04; 8:45 am]

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## DEPARTMENT OF LABOR

### Occupational Safety and Health Administration

#### 29 CFR Parts 1910, 1915, and 1926

[Docket No. H–049C]

RIN 1218–AA05

#### Assigned Protection Factors

**AGENCY:** Occupational Safety and Health Administration (OSHA), Department of Labor.

**ACTION:** Extension of the deadlines for submitting post-hearing comments and briefs

**SUMMARY:** OSHA is extending the deadline for receipt of post-hearing public comments and briefs on its proposed “Assigned Protection Factors” rule to April 29 and May 29, 2004, respectively. This action is in response to interested parties who have requested the additional time.

**DATES:** Post-hearing comments must be submitted by April 29, 2004; briefs must be submitted by May 29, 2004. Comments and briefs submitted by mail must be postmarked no later than April 29 and May 29, 2004, respectively.

**ADDRESSES:** *Regular mail, express delivery, hand-delivery, and messenger service.* You must submit three copies of your comments and briefs, including attachments, to the OSHA Docket Office, Docket No. H–049C, Technical Data Center, Room N–2625, OSHA, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210; telephone (202) 693–2350. Please contact the OSHA Docket Office at (202) 693–2350 for information about security procedures concerning the delivery of materials by express delivery, hand delivery, and messenger service. The hours of operation for the OSHA Docket Office and Department of Labor are 8:15 a.m. to 4:45 p.m., EST.

*Facsimile:* If your post-hearing comments and briefs, including any attachments, are 10 pages or fewer, you may fax them to the OSHA Docket Office at (202) 693–1648. In doing so, you must include the docket number

(i.e., H–049C) in your comments and briefs. You do not have to send OSHA a hard copy of faxed documents.

*Electronic:* You may submit post-hearing comments and briefs, but not attachments, through OSHA’s Web site at <http://ecomments.osha.gov>. You must submit attachments, such as studies and journal articles, in triplicate hard copy to the OSHA Docket Office at the address above. These materials must clearly identify your name, date, subject, and docket number so we can attach them to your comments.

**FOR FURTHER INFORMATION CONTACT:** For technical inquiries, contact Mr. John E. Steelnack, Directorate of Standards and Guidance, Room N–3718, OSHA, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210; telephone (202) 693–2289 or fax (202) 693–1678. For additional copies of this **Federal Register** notice, contact the Office of Publications, Room N–3103, OSHA, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210 (telephone (202) 693–1888). Electronic copies of this **Federal Register** document, as well as news releases and other relevant documents, are available at OSHA’s Web site on the Internet at <http://www.osha.gov/>.

**SUPPLEMENTARY INFORMATION:** OSHA held a public hearing on its proposed Assigned Protection Factor rulemaking from January 28 to 30, 2004. After this hearing, the presiding administrative law judge established a 60–day post-hearing comment period and a 90–day period for submitting post-hearing briefs, to end March 30 and April 29, 2004, respectively. Subsequently, several participants, including the AFL–CIO, Mr. Ching Bien, and Mr. Mark Haskew, requested an extension of the deadline for submitting post-hearing comments based on their need to review and respond to the hearing transcript, which was not available to the public until March 13. To give all participants adequate time to review and respond to the information in the transcript, OSHA is granting these requests and extending the deadlines for submitting post-hearing comments to April 29, 2004, and post-hearing briefs to May 29, 2004.

#### Authority

John L. Henshaw, Assistant Secretary of Labor for Occupational Safety and Health, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210, directed the preparation of this notice under the authority granted by: Sections 4, 6(b), 8(c), and 8(g) of the Occupational Safety and Health Act of 1970 (29 U.S.C. 653, 655, 657); section 107 of the Contract Work Hours and

Safety Standards Act (the Construction Safety Act) (40 U.S.C. 333); section 41, the Longshore and Harbor Worker's Compensation Act (33 U.S.C. 941); Secretary of Labor's Order No. 5-2002 (67 FR 65008); and 29 CFR part 1911.

Signed at Washington, DC, on March 24, 2004.

**John L. Henshaw,**

*Assistant Secretary of Labor.*

[FR Doc. 04-7074 Filed 3-29-04; 8:45 am]

**BILLING CODE 4510-26-M**

## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 917

[KY-244-FOR]

#### Kentucky Regulatory Program

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

**ACTION:** Proposed rule; reopening of public comment period.

**SUMMARY:** We are reopening the public comment period on a proposed amendment to the Kentucky regulatory program (the "Kentucky program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Kentucky has submitted additional information in the form of an actuarial report. The report is an actuarial analysis of the Kentucky Bond Pool Fund performed by the Madison Consulting Group.

**DATES:** We will accept written comments on this amendment until 4 p.m., e.s.t., April 14, 2004.

**ADDRESSES:** You should mail or hand deliver written comments to William J. Kovacic at the address listed below.

You may review copies of the Kentucky program, this amendment, the actuarial report, and all written comments received in response to this document at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSM's Lexington Field Office.

William J. Kovacic, Lexington Field Office, Office of Surface Mining Reclamation and Enforcement, 2675 Regency Road, Lexington, Kentucky 40503, Telephone: (859) 260-8400, Fax: (859) 260-8410.

Department for Natural Resources, 2 Hudson Hollow Complex, Frankfort, Kentucky 40601, Telephone: (502) 564-6940.

**FOR FURTHER INFORMATION CONTACT:** William J. Kovacic, Telephone: (859) 260-8400.

#### SUPPLEMENTARY INFORMATION:

- I. Background on the Kentucky Program
- II. Description of the Proposed Amendment
- III. Public Comment Procedures

#### I. Background on the Kentucky Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, "a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of the Act\* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to the Act." See 30 U.S.C. 1253(a) (1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Kentucky program on May 18, 1982. You can find background information on the Kentucky program, including the Secretary's findings, the disposition of comments, and conditions of approval of the Kentucky program in the May 18, 1982, **Federal Register** (47 FR 21434). You can also find later actions concerning Kentucky's program and program amendments at 30 CFR 917.11, 917.12, 917.13, 917.15, 917.16, and 917.17.

#### II. Description of the Proposed Amendment

By letter dated May 22, 2003, Kentucky sent us a proposed amendment to its program ([KY-244], Administrative Record No. KY-1580) under SMCRA (30 U.S.C. 1201 *et seq.*). Kentucky submitted a portion of House Bill 269, the executive branch budget bill, promulgated by the 2003 Kentucky General Assembly.

Specifically, Kentucky proposes to transfer \$3,000,000 from the Bond Pool Fund (the Fund) established in Kentucky Revised Statute 350.700 to the Commonwealth's General Fund for the 2002-2003 fiscal year. The transfer appears on page 225, line 21 and is listed under Part V, Section J, item 5 of House Bill 269. The full text of the program amendment is available for you to read at the locations listed above under **ADDRESSES**.

We announced receipt of the proposed amendment in the July 16, 2003, **Federal Register** (68 FR 41980), and in the same document invited public comment and provided an opportunity for a public hearing on the

adequacy of the proposed amendment. The public comment period closed on August 15, 2003. Please refer to the July 16, 2003, **Federal Register**, for additional background information.

By letter dated July 10, 2003, we requested additional information from Kentucky in the form of a financial analysis (Administrative Record No. KY-1584). We asked that the analysis specifically demonstrate that the transfer of funds would not adversely impact the Fund's ability to complete the reclamation plan for any area which may be in default at any time as required by 30 CFR 800.11(e). By letter dated August 14, 2003, Kentucky responded by stating the Madison Consulting Group would perform an actuarial review of the Fund (Administrative Record No. KY-1599). By letter dated March 3, 2004, the Department for Natural Resources (formerly the Department for Surface Mining Reclamation and Enforcement) transmitted the Kentucky Bond Pool Actuarial Report to us (Administrative Record No. KY-1615). The actuarial review covers the time period July 1, 2000, through June 30, 2003. The full text is available for you to read at the locations listed above at **ADDRESSES**. The key findings of the report are summarized here. The report concluded that the Fund:

1. Should be able to "reasonably withstand the failure of any two of its member companies" to be actuarially sound and viable on a long-term basis (p. 7);
2. is "currently not able to reasonably provide for the 'two failure' funding scenario up to a 75 percent confidence level" (p. 8);
3. needs to increase its assets "so as to provide for potential liabilities and future growth" (p. 8); and
4. is in a less favorable financial situation than the last analysis completed for the period ending June 30, 2000 (p. 8).

#### III. Public Comment Procedures

Under the provisions of 30 CFR 732.17(h), we are seeking your comments on whether the amendment satisfies the applicable program approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the program.

#### Written Comments

Send your written comments to OSM at the address given above. Your written comments should be specific, pertain only to the issues proposed in this rulemaking, and include explanations in support of your recommendations. In the final rulemaking, we will not