

pipeline from a requirement that binds interstate pipelines.¹⁷ Similarly, the Commission has held that it may grant intrastate facilities “additional flexibility,” but not if lighter regulation would “harm any party [or] impede the Commission’s goal of fostering a national pipeline grid.”¹⁸

14. Accordingly, comments are requested to assist in evaluating whether changes in the Commission’s posting requirements should be considered in order to remove any competitive disadvantage between interstate pipelines, on the one hand, and intrastate pipelines providing interstate transportation and storage services under section 311 of the NGPA and Hinshaw pipelines providing such service pursuant to a § 284.224 blanket certificate. Specifically, the Commission requests comments on the following questions:

1. What are the competitive impacts of the current differences in reporting requirements applicable to interstate pipelines subject to the § 284.13 reporting requirements and section 311 and Hinshaw pipelines subject to the § 284.126 reporting requirements? Are the competitive effects greater where the competing pipelines have market-based rates, than where the competing pipelines have cost-based rates? Does competition between interstate pipelines, on the one hand, and section 311 and Hinshaw pipelines, on the other, occur primarily in the context of storage services or is there also significant competition in the context of transportation services?

2. Should the reporting requirements for interstate pipelines in § 284.13 be extended to all section 311 and Hinshaw pipelines providing interstate transportation and storage services? Should the reporting requirements in § 284.13 only be required for section 311 and Hinshaw pipelines with authority to provide interstate services at market-based rates?

3. To what extent would market transparency be enhanced by requiring section 311 and Hinshaw pipelines providing interstate services to comply with the requirements of § 284.13?

4. Should the reporting requirements for interstate pipelines in § 284.13 only be extended to larger section 311 and Hinshaw pipelines and, if so, what measurement should be used to separate larger section 311 and Hinshaw pipelines from smaller storage providers?

5. Should all of the § 284.13 reporting requirements be imposed on section 311 and Hinshaw pipelines or only some of those requirements? If the latter, which of the § 284.13 reporting requirements are necessary to avoid adverse competitive effects and promote transparency?

6. Would extending the § 284.13 reporting requirements to section 311 and Hinshaw pipelines have a material effect on the amount of intrastate transportation and storage capacity made available in the interstate market?

7. Would a periodic report filed more frequently than semi-annually but short of a daily posting requirement provide the necessary level of price transparency to address the issues raised by SGRM and other storage developers in Docket No. RP08–606–000?

8. Should section 311 and Hinshaw pipelines be prohibited from submitting their § 284.126(b) and (c) annual transportation and semi-annual storage reports subject to a request for privileged treatment under §§ 385.1112 and 388.112 of the Commission’s regulations? If so, does that provide the necessary level of price transparency to address the issues raised by SGRM and other storage developers in Docket No. RP08–606–000?

III. Procedure for Comments

15. The Commission invites interested persons to submit comments, and other information on the matters, issues, and specific questions identified in this notice. Comments are due January 27, 2009. Comments must refer to Docket No. RM09–2–000, and must include the commenter’s name, the organization it represents, if applicable, and its address.

16. To facilitate the Commission’s review of the comments, commenters are requested to provide an executive summary of their position. Commenters are requested to identify each specific question posed by the Notice of Inquiry that their discussion addresses and to use appropriate headings. Additional issues the commenters wish to raise should be identified separately. The commenters should double-space their comments.

17. Comments may be filed on paper or electronically via the eFiling link on the Commission’s Web site at <http://www.ferc.gov>. The Commission accepts most standard word processing formats and commenters may attach additional files with supporting information in certain other file formats. Commenters filing electronically do not need to make a paper filing. Commenters that are not able to file comments electronically must send an original and 14 copies of

their comments to: Federal Energy Regulatory Commission, Secretary of the Commission, 888 First Street, NE., Washington, DC 20426.

18. All comments will be placed in the Commission’s public files and may be viewed, printed, or downloaded remotely as described in the Document Availability section below. Commenters are not required to serve copies of their comments on other commenters.

IV. Document Availability

19. In addition to publishing the full text of this document in the **Federal Register**, the Commission provides all interested persons an opportunity to view and/or print the contents of this document via the Internet through the Commission’s Home Page (<http://www.ferc.gov>) and in the Commission’s Public Reference Room during normal business hours (8:30 a.m. to 5 p.m. Eastern time) at 888 First Street, NE., Room 2A, Washington DC 20426.

20. From the Commission’s Home Page on the Internet, this information is available in the Commission’s document management system, eLibrary. The full text of this document is available on eLibrary in PDF and Microsoft Word format for viewing, printing, and/or downloading. To access this document in eLibrary, type the docket number (excluding the last three digits) in the docket number field.

21. User assistance is available for eLibrary and the Commission’s Web site during normal business hours. For assistance, please contact the Commission’s Online Support at 1–866–208–3676 (toll free) or 202–502–6652 (e-mail at FERCOnlineSupport@ferc.gov or the Public Reference Room at 202–502–8371, TTY 202–502–8659 (e-mail at public.referenceroom@ferc.gov).

By direction of the Commission.

Nathaniel J. Davis, Sr.,
Deputy Secretary.

[FR Doc. E8–28218 Filed 11–26–08; 8:45 am]

BILLING CODE 6717–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–140029–07]

RIN 1545–BH62

Substantiation and Reporting Requirements for Cash and Noncash Charitable Contribution Deductions; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

¹⁷ *ANR v. FERC*, 71 F.3d at 902.

¹⁸ *EPGT Texas Pipeline*, 99 FERC ¶ 61,295, at 62,252–3 (2002).

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of public hearing on proposed regulations relating to the substantiation and reporting requirements for cash and noncash charitable contributions under section 170 of the Internal Revenue Code. The regulations reflect the enactment of provisions of the American Jobs Creation Act of 2004 and the Pension Protection Act of 2006. The regulations provide guidance to individuals, partnerships, and corporations that make charitable contributions, and will affect any donor claiming a deduction for a charitable contribution after the date these regulations are published as final regulations in the **Federal Register**.

DATES: The public hearing is being held on Friday, January 23, 2009, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by Tuesday, December 23, 2008.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC 20224.

Send Submissions to CC:PA:LPD:PR (REG-140029-07), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-140029-07), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS-REG-140029-07).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Susan J. Kassell (202) 622-5020; 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-140029-07) that was published in the **Federal Register** on Thursday, August 7, 2008 (73 FR 45908).

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 November 5, 2008, must submit an outline of the topics to be addressed and the amount of time to be denoted 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. E8-28212 Filed 11-26-08; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

38 CFR Parts 51 and 58

RIN 2900-AM97

Per Diem for Nursing Home Care of Veterans in State Homes

AGENCY: Department of Veterans Affairs.
ACTION: Proposed rule.

SUMMARY: The Department of Veterans Affairs (VA) proposes to amend its regulations which set forth a mechanism for paying per diem to State homes providing nursing home care to eligible veterans. More specifically, we are proposing to update the basic per diem rate, to implement provisions of the Veterans Benefits, Health Care, and Information Technology Act of 2006, and to make several other changes to better ensure that veterans receive quality care in State homes.

DATES: Written comments must be received on or before December 29, 2008.

ADDRESSES: Written comments may be submitted through <http://www.Regulations.gov>; by mail or hand-delivery to the Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Ave., NW., Room 1068, Washington, DC 20420; or by fax to (202) 273-9026. Comments should indicate that they are submitted in response to "RIN 2900-

AM97 Per Diem for Nursing Home Care of Veterans in State Homes." Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m. and 4:30 p.m. Monday through Friday (except holidays). Please call (202) 461-4902 for an appointment. (This is not a toll-free number.) In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

Theresa Hayes at (202) 461-6771 (for issues concerning per diem payments), and Christa Hojlo, PhD at (202) 461-6779 (for all other issues raised by this document), Office of Geriatrics and Extended Care, Veterans Health Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. (The telephone numbers set forth above are not toll-free numbers.)

SUPPLEMENTARY INFORMATION: This document proposes to amend the regulations at 38 CFR part 51 (referred to below as the regulations), which set forth a mechanism for paying per diem to State homes providing nursing home care to eligible veterans. Under the regulations, VA pays per diem to a State for providing nursing home care to eligible veterans in a facility if the Under Secretary for Health recognizes the facility as a State home based on a determination that the facility meets the standards set forth in subpart D of the regulations. The standards set forth minimum requirements that are intended to ensure that VA pays per diem for eligible veterans only if the State homes provide quality care. This document also proposes to make corresponding changes concerning VA forms set forth at 38 CFR part 58.

Office of Geriatrics and Extended Care

The current regulations refer to the Geriatrics and Extended Care Strategic Healthcare Group (114) in a number of places. This has been renamed the Office of Geriatrics and Extended Care (114). Accordingly, we propose to amend the regulations to reflect this change.

Recognition and Certification.

Current § 51.20(a) requires an application for recognition and certification of a State home for nursing home care to be submitted to the Under Secretary for Health (10), VA Headquarters, 810 Vermont Avenue, NW., Washington, DC 20420. We would