$\S 1.168(g)$ —" is corrected to read "1(g)(1) is the same as  $\S 1.168(k)$ —".

#### Cynthia E. Grigsby,

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

[FR Doc. 04–6961 Filed 3–29–04; 8:45 am] BILLING CODE 4830–01–P

# **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] BILLING CODE 4830–01–M

## **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 posthearing 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 posthearing 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 posthearing 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