For the reasons set forth in the preamble, 7 CFR part 981 is proposed to be amended as follows:

### PART 981—ALMONDS GROWN IN CALIFORNIA

1. The authority citation for 7 CFR part 981 continues to read as follows:

Authority: 7 U.S.C. 601-674.

### § 981.455 [Amended]

2. In § 981.455, paragraph (c) is redesignated as paragraph (d) and a new paragraph (c) is proposed to be added to read as follows:

### § 981.455 Interhandler transfers.

(c) Transfers of reserve withholding obligation. A handler may transfer reserve withholding obligation to other handlers pursuant to § 981.55 after having filed with the Board an ABC Form 11 executed by both handlers. The Board shall approve the transfer upon

receipt of the properly completed form.

Dated: April 4, 1997.

#### Sharon Bomer Lauritsen,

Deputy Director, Fruit and Vegetable Division. [FR Doc. 97–9187 Filed 4–9–97; 8:45 am]
BILLING CODE 3410–02–P

#### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

26 CFR Part 1

[REG-246018-96]

RIN 1545-AU49

# Recomputation of Life Insurance Reserves; Hearing Cancellation

**AGENCY:** Internal Revenue Service, Treasury.

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

**SUMMARY:** This document provides notice of cancellation of a public hearing on proposed regulations relating to the definition of life insurance reserves.

**DATES:** The public hearing originally scheduled for April 17, 1997, beginning at 10 a.m. is cancelled.

### **FOR FURTHER INFORMATION CONTACT:** Evangelista C. Lee of the Regulations

Evangelista C. Lee of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622–7190 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed amendments to the Income Tax Regulations under sections 816 and 801

of the Internal Revenue Code. A notice of proposed rulemaking and public hearing appearing in the **Federal Register** on Thursday, January 2, 1997 (62 FR 71), announced that a public hearing would be held on Thursday, April 17, 1997, beginning at 10 a.m., in room 3313, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC 20224.

The public hearing scheduled for Thursday, April 17, 1997, is cancelled. **Cynthia E. Grigsby**,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 97-9112 Filed 4-9-97; 8:45 am] BILLING CODE 4830-01-U

### ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[A-1-FRL-5801-8]

Approval and Promulgation of Air Quality Implementation Plans; Vermont; Reasonably Available Control Technology for Major Stationary Sources of Nitrogen Oxides and Volatile Organic Compounds Not Covered By Other Category-Specific Regulations

**AGENCY:** Environmental Protection

Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve a State implementation plan (SIP) revision submitted by the State of Vermont. This revision establishes and requires Reasonably Available Control Technology at major stationary sources of nitrogen oxides and major stationary sources of volatile organic compounds (VOC) which are not covered by other category-specific VOC regulations. In the Final Rules Section of this Federal **Register**, EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to that direct final rule, no further activity is contemplated in relation to this proposed rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this proposal. Any parties interested in commenting on this proposal should do so at this time.

**DATES:** Comments must be received on or before May 12, 1997.

ADDRESSES: Comments may be mailed to Susan Studlien, Deputy Director, Office of Ecosystem Protection (mail code CAA), U.S. Environmental Protection Agency, Region I, JFK Federal Bldg., Boston, MA 02203. Copies of the State submittal and EPA's technical support document are available for public inspection during normal business hours, by appointment at the Office of Ecosystem Protection, U.S. Environmental Protection Agency. Region I, One Congress Street, 11th floor, Boston, MA 02203-2211 and, the Air Pollution Control Division, Agency of Natural Resources, Building 3 South, 103 South Main Street, Waterbury, VT 05676.

FOR FURTHER INFORMATION CONTACT: Steven A. Rapp, (617) 565-2773, or Rapp.Steve@EPAMAIL.EPA.GOV. SUPPLEMENTARY INFORMATION: For

additional information, see the direct final rule which is located in the Rules Section of this **Federal Register**.

**Authority:** 42 U.S.C. 7401-7671q. Dated: March 10. 1997.

#### John P. DeVillars.

Regional Administrator Region I. [FR Doc. 97–9013 Filed 4–9–97; 8:45 am] BILLING CODE 6560–50–P

## FEDERAL EMERGENCY MANAGEMENT AGENCY

44 CFR Part 67

[Docket No. FEMA-7215]

### Proposed Flood Elevation Determinations

**AGENCY:** Federal Emergency Management Agency, FEMA. **ACTION:** Proposed rule.

SUMMARY: Technical information or comments are requested on the proposed base (1% annual chance) flood elevations and proposed base flood elevation modifications for the communities listed below. The base flood elevations are the basis for the floodplain management measures that the community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

**DATES:** The comment period is ninety (90) days following the second publication of this proposed rule in a newspaper of local circulation in each community.