

constructed from layers of fabric material with a flat plastic string inserted between the layers, with a skin adhesive applied to adhere to the skin of the nose. The external dilator acts with a pulling action to open the nares. The internal nasal dilator is constructed from metal or plastic and is placed inside the nostrils. It acts by pushing the nostrils open or by gently pressing on the columella.

(b) *Classification.* Class I (general controls). This device is exempt from the premarket notification procedures in subpart E of part 807 of this chapter.

3. Section 874.4780 is added to subpart E to read as follows:

§ 874.4780 Intranasal splint.

(a) *Identification.* An intranasal splint is a device intended to minimize bleeding and edema to prevent adhesions between the septum and the nasal cavity. The intranasal splint is constructed between the septum and the nasal cavity. The intranasal splint is constructed from plastic, silicone, or absorbent material and is placed in the nasal cavity after surgery or trauma.

(b) *Classification.* Class I (general controls). The device is exempted from the premarket notification procedures in subpart E of part 807 of this chapter.

4. Section 874.4800 is added to subpart E to read as follows:

§ 874.4800 Bone particle collector.

(a) *Identification.* A bone particle collector is a filtering device intended to be inserted into the suction tube during the early stages of otologic surgery to collect bone particles for future use.

(b) *Classification.* Class I (general controls). The device is exempt from the premarket notification procedures in subpart E of part 807 of this chapter.

Dated: May 1, 1998.

D.B. Burlington,

Director, Center for Devices and Radiological Health.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-209682-94]

RIN 1545-AS39

Adjustments Following Sales of Partnership Interests

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Postponement of hearing and requests to videoconference hearing.

SUMMARY: This document postpones the public hearing on proposed regulations relating to the optional adjustments to the basis of partnership property following certain transfers of partnership interests under section 743, the calculation of gain or loss under section 751(a) following the sale or exchange of a partnership interest, the allocation of basis adjustments among partnership assets under section 755, the allocation of a partner's basis in its partnership interest to properties distributed to the partner by the partnership under section 732(c), and the computation of a partner's proportionate share of the adjusted basis of depreciable property (or depreciable real property) under section 1017. In addition, this document announces that persons outside the Washington, DC area who wish to testify at the public hearing on the proposed regulations may request that the Service videoconference the public hearing to their sites.

DATES: Requests to videoconference the hearing to other sites must be received by Friday, May 29, 1998.

ADDRESSES: Requests must be sent to: CC:DOM:CORP:R (REG-209682-94), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Requests may also be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-209682-94), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Alternatively, taxpayers may submit requests electronically via the internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting requests directly to the IRS internet site at http://www.irs.ustreas.gov/prod/tax_regs/comments.html.

FOR FURTHER INFORMATION CONTACT: LaNita VanDyke of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Thursday, January 29, 1998 (63 FR 4408), announced that a public hearing with respect to proposed regulations relating to adjustments to a partner's basis in its partnership interest and a partnership's basis in its assets would be held on Wednesday, July 8, 1998, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington DC, and that requests to

speak and outlines of oral comments should be received by Wednesday, June 24, 1998.

Subsequent to this announcement, the Service received a request that the hearing be videoconferenced. The Service recognizes that other persons outside the Washington, DC area may also wish to testify through videoconferencing. Those persons should now request to do so.

Requests to include other videoconferencing sites must be received by Friday, May 29, 1998. If the Service receives sufficient indications of interest to warrant videoconferencing to a particular city and if the Service has videoconferencing facilities in that city, the Service will accommodate the requests.

Accordingly, the public hearing originally scheduled for July 8, 1998, is postponed. The Service will issue a document in the **Federal Register** announcing the new date, time, and any videoconference sites of the public hearing.

Cynthia Grigsby,

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

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[LA-46-1-7384b; FRL-6008-9]

Approval and Promulgation of State Implementation Plans; Louisiana: Site-Specific Revision for the Exxon Company Baton Rouge Refinery

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: In this action, the EPA proposes to approve a site-specific revision to the Louisiana 15% Rate-of-Progress State Implementation plan. The revision extends the date of compliance for the installation of particular Volatile Organic Liquid storage tank controls for storage tanks located at the Baton Rouge Refinery of Exxon Company, U.S.A. Specifically, the revision extends the compliance date of the requirement for the installation of guide pole sliding cover gaskets on 33 storage tanks until the earlier of the next scheduled downtime of the subject tanks or December 2005.

In the Rules and Regulations Section of this **Federal Register**, the EPA is approving the State's SIP revision as a direct final rule without prior proposal