

(e) *Special rule for partnerships.* The principles of this section apply to property transferred by a partnership to a RIC or REIT to the extent of any C corporation partner's proportionate share of the transferred property. For example, if a C corporation owns a 20 percent interest in a partnership and that partnership contributes an asset to a REIT in a section 351 transaction, then the partnership shall be treated as a C corporation with respect to 20 percent of the asset contributed to the REIT. If the partnership were to elect deemed sale treatment under paragraph (c) of this section with respect to such transfer, then any gain recognized by the partnership on the deemed sale must be specially allocated to the C corporation partner.

(f) *Effective date.* This section applies to conversion transactions that occur on or after January 2, 2002. For conversion transactions that occurred on or after June 10, 1987 and before January 2, 2002, see § 1.337(d)-5T and § 1.337(d)-6T. This section expires on December 31, 2004.

## PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 4.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

■ **Par. 5.** In § 602.101, paragraph (b) is amended by adding an entry in numerical order to the table to read as follows:

### § 602.101 OMB Control numbers.

\* \* \* \* \*

(b) \* \* \*

CFR part or section where identified or described	Current OMB control No.
* * * * *	* * * * *
1.337(d)-6T .....	1545-1672
1.337(d)-7T .....	1545-1672
* * * * *	* * * * *

Approved: December 20, 2001.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

**Mark Weinberger,**

*Assistant Secretary of the Treasury.*

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## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 110

[CGD09-01-122]

RIN 2115-AA98

#### Special Anchorage Area: Henderson Harbor, NY

**AGENCY:** Coast Guard, DOT.

**ACTION:** Final rule; request for additional comments.

**SUMMARY:** The purpose of this document is to solicit comments on the appropriate size of the Henderson Harbor Special Anchorage Area. On March 7, 2000, the Coast Guard published a final rule that substantially increased the size of the special anchorage area. Due to concerns from the local community, the Coast Guard is soliciting additional comments regarding the appropriate size of the Special Anchorage Area.

**DATES:** Comments must be received by April 2, 2002.

**ADDRESSES:** You may mail comments to Commander (mco-1), Ninth Coast Guard District, 1240 E. Ninth Street, Cleveland, Ohio 44199-2060, or deliver them to room 2069 at the same address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays. The telephone number is (216) 902-6056.

The Ninth Coast Guard District Marine Safety Office maintains the public docket. Comments, and documents indicated in this preamble, will become part of this docket and will be available for inspection or copying at room 2069, Ninth Coast Guard District, between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Commander Ronald Branch, Chief, Marine Safety Compliance Operations Branch, Ninth Coast Guard District Marine Safety Office, 1240 E. Ninth Street, Cleveland, Ohio 44199-2060. The phone number is (216) 902-6056.

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Coast Guard encourages interested persons to submit data, views, or arguments. Persons submitting comments should include their names and addresses, identify this docket (CGD09-01-122) and the specific section of this document to which each comment applies, and give the reason for each comment. Please submit two copies of all comments and attachments in an unbound format, no larger than

8½ by 11 inches, suitable for copying and electronic filing. Persons wanting acknowledgment of receipt of comments should enclose stamped, self-addressed postcards or envelopes.

#### Background Information

The Coast Guard published a Notice of Proposed Rulemaking (NPRM) in the **Federal Register** on November 5, 1999 (64 FR 60399). During the comment period for the NPRM, the Coast Guard received several positive comments from the community regarding the proposed enlargement of the anchorage area. Following the close of the comment period on January 4, 2000, the Coast Guard published a final rule in the **Federal Register** on March 7, 2000 (65 FR 11892).

The final rule extended anchorage area A approximately 1000 feet while keeping the width approximately the same as the existing anchorage area. The additional anchorage area was requested to compensate for the loss of safe anchorage area due to lower water levels. Since vessels must request permission from the Henderson Harbor Town Harbormaster before anchoring or mooring in the special anchorage area, the additional area gave the Town Harbormaster increased deepwater areas in which to direct vessels for safe anchorage.

The Coast Guard has received letters and requests from members of the community, as well as town leaders, indicating that they would like to see an additional change to the anchorage area. Persons submitting comments should do as directed under request for comments above, and reply to the following specific suggested anchorage areas. Form letters simply citing anecdotal evidence or stating support for or opposition to regulations, without providing substantive data or arguments do not supply support for regulations. The following two options are being considered:

##### 1. Continue To Use Current Enlarged Anchorage Area

(a) *Area A.* The area in the southern portion of Henderson Harbor west of the Henderson Harbor Yacht Club bounded by a line beginning at latitude 43°51' 08.8" N, longitude 76°12' 08.9" W, thence to 43°51' 09.0" N, 76°12.19.0" W, thence to 43°51' 33.4" N, 76°12' 19.0" W, thence to 43°51' 33.4" N, 76°12' 09.6" W, thence to the point of the beginning. These coordinates are based upon North American Datum 1983 (NAD 83).

(b) *Area B.* The area in the southern portion of Henderson Harbor north of Graham Creek Entrance Light bounded by a line beginning at latitude

43°51'21.8" N, longitude 76°11'58.2" W, thence to latitude 43°51'21.7" N, longitude 76°12'05.5" W, thence to latitude 43°51'33.4" N, longitude 76°12'06.2" W, thence to latitude 43°51'33.6" N, longitude 76°12'00.8" W, thence to the point of the beginning. All nautical positions are based on North American Datum 1983 (NAD 83).

## 2. Revert Anchorage Area A Back to Previous Smaller Size

(a) *Area A.* The area in the southern portion of Henderson Harbor west of the Henderson Harbor Yacht club bounded by a line beginning at 43°51'08.8" N, 76°12'08.9" W, thence to 43°51'09.0" N, 76°12'19.0" W, thence to 43°51'23.8" N, 76°12'19.0" W, thence to 43°51'23.8" N, 76°12'09.6" W, and then back to the beginning. These coordinates are based upon North American Datum 1983 (NAD 83).

(b) *Area B.* The area in the southern portion of Henderson Harbor north of Graham Creek Entrance Light bounded by a line beginning at latitude 43°51'21.8" N, longitude 76°11'58.2" W, thence to latitude 43°51'21.7" N, longitude 76°12'05.5" W, thence to latitude 43°51'33.4" N, longitude 76°12'06.2" W, thence to latitude 43°51'33.6" N, longitude 76°12'00.8" W, thence to the point of the beginning. All nautical positions are based on North American Datum 1983 (NAD 83).

Dated: December 17, 2001.

**James D. Hull,**

*Rear Admiral, U.S. Coast Guard, Commander, Ninth Coast Guard District.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[CA 252-0312c; FRL-7118-3]

### Interim Final Determination That State Has Corrected the Deficiency

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Interim final determination.

**SUMMARY:** Elsewhere in today's **Federal Register**, EPA has published a direct final rulemaking fully approving revisions to the California State Implementation Plan. The revisions concern Mojave Desert Air Quality Management rule 1161. EPA has also published a proposed rulemaking to provide the public with an opportunity to comment on EPA's action. If a person submits adverse comments on EPA's

direct final action, EPA will withdraw its direct final rule and will consider any comments received before taking final action on the State's submittal. Based on the proposal, EPA is making an interim final determination by this action that the State has corrected the deficiency for which a sanctions clock began on May 11, 2000. This action will defer the imposition of the offset and highway sanctions. Although this action is effective upon publication, EPA will take comment. If no comments are received on EPA's approval of the State's submittal, the direct final action published in today's **Federal Register** will also finalize EPA's determination that the State has corrected the deficiency that started the sanctions clock. If comments are received on EPA's approval and this interim final action, EPA will publish a final notice taking into consideration any comments received.

**DATES:** This action becomes effective January 2, 2002. Comments must be received by February 1, 2002.

**ADDRESSES:** Written comments must be submitted to Andrew Steckel, Rulemaking Section (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105.

Copies of the rule revisions and EPA's evaluation report are available for public inspection at EPA's Region IX office during normal business hours. Copies of the submitted rule revisions are available for inspection at the following locations:

U.S. Environmental Protection Agency, Region IX, Rulemaking Office (AIR-4), Air Division, 75 Hawthorne Street, San Francisco, CA 94105  
California Air Resources Board, Stationary Source Division, Rule Evaluation Section, 2020 "L" Street, Sacramento, CA 95812.  
Mohave Desert Air Quality Management District, 14306 Park Avenue, Victorville, CA 92392

#### FOR FURTHER INFORMATION CONTACT:

Charnjit Bhullar, Rulemaking Office, AIR-4, Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105, Telephone: (415) 972-3960

#### SUPPLEMENTARY INFORMATION:

##### I. Background

On June 29, 1995, the State submitted MDAQMD Rule 1161, for which EPA published a limited disapproval in the **Federal Register** on May 11, 2000. 65 FR 11674. EPA's disapproval action started an 18-month clock for the imposition of one sanction (followed by

a second sanction 6 months later) and a 24-month clock for promulgation of a Federal Implementation Plan (FIP). The State subsequently submitted a revised version of this rule on November 8, 2001. EPA is taking direct final action on this submittal pursuant to its modified direct final policy set forth at 59 FR 24054 (May 10, 1994). In the Rules section of today's **Federal Register**, EPA has issued a direct final full approval of the State of California's submittal of MDAQMD Rule 1161. In addition, in the Proposed Rules section of today's **Federal Register**, EPA has proposed full approval of the State's submittal.

Based on the proposal set forth in today's **Federal Register**, EPA believes that it is more likely than not that the State has corrected the original disapproval deficiencies. Therefore, EPA is taking this final rulemaking action, effective on publication, finding that the State has corrected the deficiencies. However, EPA is also providing the public with an opportunity to comment on this final action. If, based on any comments on this action and any comments on EPA's proposed full approval of the State's submittal, EPA determines that the State's submittal is not fully approvable and this final action was inappropriate, EPA will either propose or take final action finding that the State has not corrected the original disapproval deficiencies. As appropriate, EPA will also issue an interim final determination or a final determination that the deficiencies have been corrected.

This action does not stop the sanctions clock that started for this area on May 11, 2000. However, this action will defer the imposition of the offset and highway sanctions. If EPA's direct final action fully approving the State's submittal becomes effective, such action will permanently stop the sanctions clock and will permanently lift any imposed, stayed or deferred sanctions. If EPA must withdraw the direct final action based on adverse comments and EPA subsequently determines that the State, in fact, did not correct the disapproval deficiencies, EPA will also determine that the State did not correct the deficiency and the sanctions consequences described in the sanctions rule will apply.

##### II. EPA Action

EPA is taking interim final action finding that the State has corrected the disapproval deficiency that started the sanctions clock. Based on this action, imposition of the offset and highway sanctions will be deferred until EPA's direct final action fully approving the