

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[REG-124872-04]

RIN 1545-BD37

**Clarification of Definitions; Hearing Cancellation**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of public hearing on proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document cancels a public hearing on a notice of proposed rulemaking by cross-reference to temporary regulations under section 7701 of the Internal Revenue Code that provide clarification of the definitions of a corporation and a domestic entity in circumstances where the business entity is considered to be created or organized in more than one jurisdiction.

**DATES:** The public hearing originally scheduled for November 3, 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), (202) 622-4693 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that appeared in the *Federal Register* on Thursday, August 12, 2004 (69 FR 49840), announced that a public hearing was scheduled for November 3, 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 section 7701 of the Internal Revenue Code.

The public comment period for these regulations expired on October 15, 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, October 20, 2004, no one has requested to speak. Therefore, the public hearing scheduled for November 3, 2004, is cancelled.

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

[FR Doc. 04-23843 Filed 10-22-04; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Fiscal Service****31 CFR Part 344**

[Department of the Treasury Circular, Public Debt Series No. 3-72]

**U.S. Treasury Securities—State and Local Government Series; Extension of Comment Period**

**AGENCY:** Bureau of the Public Debt, Fiscal Service, Treasury.

**ACTION:** Notice of proposed rulemaking; extension of comment period.

**SUMMARY:** The Department of the Treasury is extending the comment period for the notice of proposed rulemaking published September 30, 2004, proposing revisions of the regulations governing State and Local Government Series (SLGS) securities. SLGS securities are non-marketable Treasury securities that are only available for purchase by issuers of tax-exempt securities. The notice of proposed rulemaking provided for a comment period to end on November 1, 2004. Treasury is extending the comment period to November 16, 2004, in response to industry requests for more time to provide comments.

**DATES:** Comments must be received no later than November 16, 2004.

**ADDRESSES:** You may submit comments, identified by Docket Number BPD-02-04, by any of the following methods:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.
- Agency Web Site: <http://www.publicdebt.treas.gov>. Follow the instructions for submitting comments via e-mail to [opda-sib@bpd.treas.gov](mailto:opda-sib@bpd.treas.gov).
- E-mail: [opda-sib@bpd.treas.gov](mailto:opda-sib@bpd.treas.gov). Include Docket Number BPD-02-04 in the subject line of the message.
- Fax: 304-480-5277.
- Mail: Keith Rake, Deputy Assistant Commissioner, Office of the Assistant Commissioner, Bureau of the Public Debt, Department of the Treasury, P.O. Box 396, Parkersburg, WV 26101-0396, or Edward Gronseth, Deputy Chief Counsel, Elizabeth Spears, Senior Attorney, or Brian Metz, Attorney-Adviser, Office of the Chief Counsel, Bureau of the Public Debt, Department of the Treasury, P.O. Box 1328, Parkersburg, WV 26106-1328.

• Hand Delivery/Courier: Keith Rake, Deputy Assistant Commissioner, Office of the Assistant Commissioner, Bureau of the Public Debt, Department of the Treasury, 200 3rd St., Parkersburg, WV 26101, or Edward Gronseth, Deputy Chief Counsel, Elizabeth Spears, Senior

Attorney, or Brian Metz, Attorney-Adviser, Office of the Chief Counsel, Bureau of the Public Debt, Department of the Treasury, 200 3rd St., Parkersburg, WV 26101.

**Instructions:** All submissions received must be addressed to the Bureau of the Public Debt and include the Docket Number for this notice of proposed rulemaking, BPD-02-04. All comments received will be posted without change to <http://www.publicdebt.treas.gov>. The posting will include any personal information that you provide in the submission.

**FOR FURTHER INFORMATION CONTACT:**

Keith Rake, Deputy Assistant Commissioner, Office of the Assistant Commissioner, Bureau of the Public Debt, P.O. Box 396, Parkersburg, WV 26106-0396, (304) 480-5101, or by e-mail at [opda-sib@bpd.treas.gov](mailto:opda-sib@bpd.treas.gov) or Edward Gronseth, Deputy Chief Counsel, Elizabeth Spears, Senior Attorney, or Brian Metz, Attorney-Adviser, Office of the Chief Counsel, Bureau of the Public Debt, Department of the Treasury, P.O. Box 1328, Parkersburg, WV 26106-1328, (304) 480-8692, or by e-mail at [opda-sib@bpd.treas.gov](mailto:opda-sib@bpd.treas.gov).

**SUPPLEMENTARY INFORMATION:** The notice of proposed rulemaking for which the comment period is being extended was published on September 30, 2004, at 69 FR 58756. In order to provide ample time for interested parties to review and comment on the notice of proposed rulemaking, the comment period is extended until November 16, 2004.

Dated: October 20, 2004.

**Donald V. Hammond,**  
*Fiscal Assistant Secretary.*

[FR Doc. 04-23897 Filed 10-21-04; 10:19 am]

BILLING CODE 4810-39-P

**DEPARTMENT OF VETERANS AFFAIRS****38 CFR Parts 3 and 20**

RIN 2900-AL86

**Dependency and Indemnity Compensation: Surviving Spouse's Rate; Payments Based on Veteran's Entitlement to Compensation for Service-Connected Disability Rated Totally Disabling for Specified Periods Prior to Death**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Proposed rule.

**SUMMARY:** The Department of Veterans Affairs (VA) proposes to amend its