

subsequent distribution of property by the transferee partnership to a partner of the transferee partnership that was formerly a partner of the transferor partnership is subject to section 737 to the same extent that a distribution from the transferor partnership would have been subject to section 737.

\* \* \* \* \*

(f) *Reverse section 704(c) gain.* For purposes of section 737(b), net pre-contribution gain does not include reverse section 704(c) gain as described in § 1.704-3(a)(6)(i).

**Par. 6.** Section 1.737-5 is amended by revising the section heading and adding two additional sentences at the end of the paragraph to read as follows:

**§ 1.737-5 Effective/applicability date.**

\* \* \* Section 1.737-1(c) is effective as of August 22, 2007. Section 1.737-2(b)(1) is effective for any distribution of property after January 19, 2005, if such property was contributed in a merger using the assets-over form after May 3, 2004.

**Kevin M. Brown,**

*Deputy Commissioner for Service and Enforcement.*

[FR Doc. E7-16189 Filed 8-21-07; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R04-OAR-2004-SC-0004-200706 (b); FRL-8457-1]

#### Approval and Promulgation of Implementation Plans South Carolina: Revisions to Ambient Air Quality Standards

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve the State Implementation Plan (SIP) revisions submitted by the South Carolina Department of Health and Environmental Control (SC DHEC) on November 19, 2004, for the purpose of incorporating EPA's July 18, 1997, revisions to the National Ambient Air Quality Standards and to ensure consistency between state and Federal regulations. The proposed revisions consist of the amendments published in the South Carolina State Register on September 24, 2004, revising Regulation 61-62.5, Standard Number 2, Ambient Air Quality Standards. 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 submittal 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 this rule, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule.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 document. Any parties interested in commenting on this document should do so at this time.

**DATES:** Written comments must be received on or before September 21, 2007.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R04-OAR-2004-SC-0004, by one of the following methods:

1. *http://www.regulations.gov:* Follow the on-line instructions for submitting comments.
2. *E-mail:* [ward.nacosta@epa.gov](mailto:ward.nacosta@epa.gov).
3. *Fax:* 404-562-9019.
4. *Mail:* "EPA-R04-OAR-2004-SC-0004", Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960.
5. *Hand Delivery or Courier.* Deliver your comments to: Nacosta C. Ward, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding federal holidays.

Please see the direct final rule which is located in the Rules section of this **Federal Register** for detailed instructions on how to submit comments.

**FOR FURTHER INFORMATION CONTACT:**

Nacosta C. Ward, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. The telephone number is (404) 562-9140. Ms. Ward can also be reached via electronic mail at [ward.nacosta@epa.gov](mailto:ward.nacosta@epa.gov).

**SUPPLEMENTARY INFORMATION:** For additional information see the direct final rule which is published in the Rules Section of this **Federal Register**.

Dated: July 31, 2007.

**J.I. Palmer, Jr.,**

*Regional Administrator, Region 4.*

[FR Doc. E7-16315 Filed 8-21-07; 8:45 am]

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## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Parts 2 and 25

[IB Docket No. 06-123; FCC 07-76]

#### Establishment of Policies and Service Rules for the Broadcasting-Satellite Service

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rules.

**SUMMARY:** The Federal Communications Commission initiates a Further Notice of Proposed Rulemaking (FNPRM) to address technical issues related to potential interference unique to the "reverse band" operating environment in the 17/24 GHz BSS. In the *NPRM* in this proceeding, the Commission sought comment on what measures were needed to address issues concerning reverse band operations. These included measures to mitigate against space-path interference between DBS and 17/24 GHz BSS satellites (space-path interference) and to protect 17/24 GHz BSS subscribers from DBS feeder links (ground-path interference). The record on these issues is insufficient to develop requirements. While most commenters advocate certain general approaches, we need more information to build on the generalities and derive specific requirements. Thus, we seek further comment on the issues concerning reverse band operations.

**DATES:** Comments are due on or before November 5, 2007 and reply comments are due on or before December 5, 2007. Public and agency comments on the Initial Paperwork Reduction Act of 1995 (IFRA) analysis are due October 22, 2007.

**ADDRESSES:** You may submit comments, identified by IB Docket No. 06-123, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Federal Communications Commission's Web Site:* <http://www.fcc.gov/cgb/ecfs/>. Follow the instructions for submitting comments.