

Commission would be temporary, pending completion of notice and comment rulemaking.

*Previous Federal Register Notices.* Previous notices on the proposed FFMP appeared in the **Federal Register** on February 12, 2007 (72 FR 6509) and August 28, 2007 (72 FR 49268). In response to the February and August notices (and similar notices published in the state registers), the Commission received written and oral comments from more than 100 agencies, organizations, elected officials and private citizens. The decree parties in revising their agreement considered the broad range of public comments the Commission received. The Commission will consider these comments along with any and all additional comments received during the rulemaking process.

*Related Documents.* All resolutions and dockets relating to operation of the New York City Delaware Basin reservoirs are available on the Commission's Web site at [www.drbc.net](http://www.drbc.net) or upon request from the Delaware River Basin Commission, P.O. Box 7360, West Trenton, NJ 08628-0360. The DRBC Web site includes a link to the site of the U.S. Geological Survey, Office of the Delaware River Master, <http://water.usgs.gov/orh/nrwww/odrm/>, which includes the decree parties' September 26, 2007 agreement.

*Text of the Proposed Amendments.* The text of the proposed Water Code amendments will be published on the DRBC Web site, [www.drbc.net](http://www.drbc.net), on or before December 3, 2007.

Dated: November 27, 2007.

**Pamela M. Bush,**

*Commission Secretary.*

[FR Doc. E7-23383 Filed 11-30-07; 8:45 am]

**BILLING CODE 6360-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-151884-03]

RIN 1545-BD81

#### Update and Revision of Sections 1.381(c)(4)-1 and 1.381(c)(5)-1; Correction

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

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking (REG-151884-03) that was

published in the **Federal Register** on Friday, November 16, 2007, (72 FR 64545) providing guidance under sections 381(c)(4) and (c)(5) of the Internal Revenue Code relating to the accounting method or combination of methods, including the inventory method, to use after certain corporate reorganizations and tax-free liquidations.

These proposed regulations clarify and simplify the existing regulations under sections 381(c)(4) and (c)(5). The regulations affect corporations that acquire the assets of other corporations in transactions described in section 381(a).

**FOR FURTHER INFORMATION CONTACT:** Cheryl Oseekey at (202) 622-4970 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The correction notice that is the subject of this document is under sections 381 and 446 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking (REG-151884-03) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of proposed rulemaking (REG-151884-03), which was the subject of FR Doc. E7-22411, is corrected as follows:

##### § 1.381(c)(5)-1 [Corrected]

1. On page 64553, column 3, § 1.381(c)(5)-1(a)(2)(i), lines three through thirteen, the language "section 381(a) applies, if the acquiring corporation operates the trades or businesses of the parties to the section 381(a) transaction as separate and distinct trades or businesses after the date of the distribution or transfer, then the acquiring corporation generally must use the same accounting method(s) for inventory used by the distributor or transferor corporation(s) on the date of the section 381(a) transaction (carryover" is corrected to read "section 381(a) applies, if an acquiring corporation operates the trades or businesses of the parties to the section 381(a) transaction as separate and distinct trades or businesses after the date of distribution or transfer, then the acquiring corporation generally must use the same accounting method(s) for inventory used by the distributor or transferor corporation(s) on the date of distribution or transfer for the acquired trade or business (carryover".

2. On page 64556, column 1, § 1.381(c)(5)-1(c)(2), *Example 4.*(ii), fourteenth line from the top of the column, the language "method on a cut-off basis as provided in" is corrected to read "method on a cut-off basis and will take into account the change in the inventory amount resulting from the valuing of the inventory at cost as required under section 472(d) as provided in".

3. On page 64557, column 2, § 1.381(c)(5)-1(e)(6)(ii)(B), fourteenth line of the paragraph, the language "having been acquired at average unit" is corrected to read "having been acquired at their average unit".

**Cynthia Grigsby,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. E7-23277 Filed 11-30-07; 8:45 am]

**BILLING CODE 4830-01-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R03-OAR-2007-1000; FRL-8500-7]

#### Approval and Promulgation of Air Quality Implementation Plans; Maryland; Amendments to the Control of Volatile Organic Compound Emissions From Portable Fuel Containers

**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 Maryland. This SIP revision pertains to the control of emissions of volatile organic compounds from portable fuel containers. This action is being taken under the Clean Air Act (CAA).

**DATES:** Written comments must be received on or before January 2, 2008.

**ADDRESSES:** Submit your comments, identified by Docket ID Number EPA-R03-OAR-2007-1000 by one of the following methods:

A. <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

B. *E-mail:*

[fernandez.cristina@epa.gov](mailto:fernandez.cristina@epa.gov).

C. *Mail:* EPA-R03-OAR-2007-1000, Cristina Fernandez, Acting Chief, Air Quality Planning Branch, Mailcode 3AP21, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

*D. Hand Delivery:* At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

*Instructions:* Direct your comments to Docket ID No. EPA-R03-OAR-2007-1000. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or e-mail. The <http://www.regulations.gov> Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through <http://www.regulations.gov>, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

*Docket:* All documents in the electronic docket are listed in the <http://www.regulations.gov> index. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in <http://www.regulations.gov> or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at Maryland Department of the Environment, 1800 Washington

Boulevard, Suite 705, Baltimore, Maryland 21230.

**FOR FURTHER INFORMATION CONTACT:** Gobeail McKinley, (215) 814-2033, or by e-mail at [mckinley.gobeail@epa.gov](mailto:mckinley.gobeail@epa.gov).

**SUPPLEMENTARY INFORMATION:** On June 18, 2007, the Maryland Department of Environment (MDE) submitted a revision to its State implementation Plan (SIP). The SIP revision (#07-12) consists of amendments to the control of volatile organic compound (VOC) emissions from portable fuel containers (COMAR 26.11.13.07).

### I. Background

A portable fuel container is defined as a container or vessel with a nominal capacity of 10 gallons or less intended for reuse, that is designed or used primarily for receiving, transporting, storing, and dispensing fuel. Portable fuel containers are used to refuel a wide range of small off-road equipment and engines. Refueling these pieces of equipment may result in VOC emissions from gasoline spillage from either improper handling or overfilling of the receiving tank. VOC emissions also result from poor transportation, poor storage procedures, and permeation of vapors through the portable fuel container itself. Portable fuel containers incorrectly sealed will emit evaporative emissions. This amounts to a significant amount of VOC emissions per day in Maryland.

In 2001, Maryland adopted the portable fuel container regulation based on the 2001 Ozone Transport Commission (OTC) Model Rule that was based on the California Air Resources Board (CARB) rule. The OTC Portable Fuel Container Model Rule required that spill-proof containers be made available for sale within the state meet certain performance standards that reduce VOC emissions. The standards, which are based upon a similar regulation by CARB, require that nearly all portable fuel containers or spouts or both portable fuel containers and spouts manufactured, sold or made available for use after January 1, 2003 be spill-proof, have an automatic shut-off feature to prevent overfilling, an automatic closing feature so that the container will be sealed when not in use, and meet certain permeation standards. On June 29, 2004, EPA published in the **Federal Register** (69 CFR 38848), its approval of a revision to the Maryland SIP revision that added regulation .07 under COMAR 26.11.13 to establish VOC emission standards for portable fuel containers.

### II. Summary of SIP Revision

Maryland's amendments to the portable fuel containers rule incorporate

the changes to the 2007 OTC Model Rule for portable fuel containers that was based on the changes adopted by CARB in July 2006. The amendments address the fact that the original rule did not apply to kerosene containers which were offered for sale in place of compliant portable fuel containers. Other amended incorporations include: Modifying the existing spout regulations in order to improve spillage control; elimination of the fuel flow rate and fill level performance standards; elimination of the automatic shutoff performance standard; new containers must be certified for use and sale by the manufacturer through CARB; and, new portable fuel container testing procedures to streamline testing. The amendments, which include a one-year sell-through period, apply to any person who sells, supplies, advertises or offers for sale, or manufactures for sale portable fuel containers and/or spouts. Owners of portable fuel containers and/or spouts purchased prior to the July 1, 2007 implementation date are not required to purchase or replace the containers and/or spouts with newer compliant fuel containers. There are no manufacturers of portable fuel containers in Maryland.

### III. Proposed Action

Maryland has adopted the amended version of the 2006 OTC Model Rule to assure that the regulation achieves the estimated emissions reductions. EPA is proposing to approve the Maryland SIP revision for the control of VOC emissions from portable fuel containers (COMAR 26.11.13.07) submitted on June 18, 2007. EPA is soliciting public comments on the issues discussed in this document. These comments will be considered before taking final action.

### IV. Statutory and Executive Order Reviews

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this proposed action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, "Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use" (66 FR 28355 (May 22, 2001)). This action merely proposes to approve state law as meeting Federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies that this proposed rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601

*et seq.*). Because this rule proposes to approve pre-existing requirements under state law and does not impose any additional enforceable duty beyond that required by state law, it does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Public Law 104-4). This proposed rule also does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000), nor will it have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999), because it merely proposes to approve a state rule implementing a Federal requirement, and does not alter the relationship or the distribution of power and responsibilities established in the CAA. This proposed rule also is not subject to Executive Order 13045 (62 FR 19885, April 23, 1997), because it approves a state rule implementing a Federal standard.

In reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. In this context, in the absence of a prior existing requirement for the State to use voluntary consensus standards (VCS), EPA has no authority to disapprove a SIP submission for failure to use VCS. It would thus be inconsistent with applicable law for EPA, when it reviews a SIP submission, to use VCS in place of a SIP submission that otherwise satisfies the provisions of the CAA. Thus, the requirements of section 12(d) of the National

Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. As required by section 3 of Executive Order 12988 (61 FR 4729, February 7, 1996), in issuing this proposed rule, EPA has taken the necessary steps to eliminate drafting errors and ambiguity, minimize potential litigation, and provide a clear legal standard for affected conduct. EPA has complied with Executive Order 12630 (53 FR 8859, March 15, 1988) by examining the takings implications of the rule in accordance with the "Attorney General's Supplemental Guidelines for the Evaluation of Risk and Avoidance of Unanticipated Takings" issued under the executive order.

This proposed rule to approve Maryland's amendments to the portable fuel containers rule (COMAR 26.11.13.07) does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

#### List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

**Authority:** 42 U.S.C. 7401 *et seq.*

Dated: November 20, 2007.

**Donald S. Welsh,**

*Regional Administrator, Region III.*

[FR Doc. E7-23384 Filed 11-30-07; 8:45 am]

**BILLING CODE 6560-50-P**

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[DA 07-4505; MB Docket No. 07-107; RM-11330]

### Radio Broadcasting Services; Bokchito and Clayton, OK

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule, dismissal.

**SUMMARY:** This document dismisses a petition for rule making filed by Charles Crawford ("Petitioner"), proposing to allot Channel 241A at Bokchito, Oklahoma and to substitute Channel 263A for vacant Channel 241A at Clayton, Oklahoma, pursuant to Petitioner's request for withdrawal. The document therefore terminates the proceeding.

**ADDRESSES:** Federal Communications Commission, 445 12th Street, SW., Washington, DC 20554.

**FOR FURTHER INFORMATION CONTACT:** Rolanda F. Smith, Media Bureau, (202) 418-2180.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's Report and Order, MB Docket No. 07-107, adopted October 31, 2007, and released November 2, 2007. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Information Center (Room CY-A257), 445 12th Street, SW., Washington, DC 20554. This document may also be purchased from the Commission's duplicating contractors, Best Copy and Printing, Inc., 445 12th Street, SW., Room CY-B402, Washington, DC 20554, telephone 1-800-378-3160 or <http://www.BCPIWEB.com>.

This document is not subject to the Congressional Review Act. (The Commission, is, therefore, not required to submit a copy of this Report and Order to Government Accountability Office, pursuant to the Congressional Review Act, *see* 5 U.S.C. 801(a)(1)(A) because the proposed rule is dismissed.)

Federal Communications Commission.

**John A. Karousos,**

*Assistant Chief, Audio Division, Media Bureau.*

[FR Doc. E7-23256 Filed 11-30-07; 8:45 am]

**BILLING CODE 6712-01-P**