

which should reference the docket number and the date and page number of this issue of the **Federal Register**, will be made available for public inspection at the location provided above during regular business hours.

**FOR FURTHER INFORMATION CONTACT:**

David R. Jamison, USDA/AMS/Dairy Programs, Promotion and Research Branch, Stop 0233—Room 2958—S, 1400 Independence Avenue SW., Washington, DC 20250-0233, (202) 720-6909, *David.Jamison2@usda.gov*.

**SUPPLEMENTARY INFORMATION:** The Fluid Milk Promotion Act of 1990 (Act) (7 U.S.C. Section 6401, *et seq.*) authorized the Fluid Milk Promotion Order (Order) (7 CFR part 1160), a national processor program for fluid milk promotion and education. The program's objective is to educate Americans about the benefits of milk, increase fluid milk consumption, and maintain and expand markets and uses for fluid milk products in the contiguous 48 States and the District of Columbia.

The program became effective on December 10, 1993, when the Order was issued. Processors marketing more than 3,000,000 pounds of fluid milk per month, excluding those fluid milk products delivered to the residence of a consumer, fund this program through a 20-cent per hundredweight assessment on fluid milk processed and marketed in consumer-type packages in the contiguous 48 States and the District of Columbia.

The Order provides for the establishment of the Fluid Milk Board, which is composed of 20 members appointed by the Secretary of Agriculture. Fifteen members are fluid milk processors who each represent a separate geographical region, and five are at-large members. Of the five at-large members, at least three must be fluid milk processors and at least one must be from the general public. The members of the Fluid Milk Board serve 3-year terms and are eligible to be appointed to two consecutive terms.

AMS published in the **Federal Register** its plan (64 FR 8014, February 18, 1999), and later its updated plan (68 FR 48574, August 14, 2003), to review certain regulations using criteria contained in Section 610 of the RFA (5 U.S.C. 601-612). Given that many AMS regulations impact small entities, AMS decided as a matter of policy to review certain regulations which, although they may not meet the threshold requirement under Section 610 of the RFA, warrant review. Accordingly, this notice and request for comments is made for the National Fluid Milk Processor

Promotion Program (conducted under the Fluid Milk Promotion Order).

The purpose of the review is to determine whether the Order should be continued without change, amended, or rescinded (consistent with the objectives of the Act) to minimize any significant economic impact of rules upon a substantial number of small entities. AMS will consider the continued need for the Order; the nature of complaints or comments received from the public concerning the Order; the complexity of the Order; the extent to which the Order overlaps, duplicates, or conflicts with other Federal rules, and, to the extent feasible, with State and local government rules; and the length of time since the Order has been evaluated or the degree to which technology, economic conditions, or other factors have changed in the area affected by the Order.

Written comments, views, opinions, and other information regarding the Order's impact on small businesses are invited.

Dated: March 24, 2004.

**A.J. Yates,**

*Administrator, Agricultural Marketing Service.*

[FR Doc. 04-7003 Filed 3-29-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-106590-00, REG-138499-02]

RIN 1545-AX95; RIN 1545-BB05

#### Depreciation of MACRS Property That Is Acquired in a Like-Kind Exchange or as a Result of an Involuntary Conversion; Correction

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

**ACTION:** Correction to notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations; notice of public hearing; and partial withdrawal of proposed regulations.

**SUMMARY:** This document corrects a notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations; notice of public hearing; and partial withdrawal of proposed regulations (REG-106590-00, REG-138499-02) that were published in the **Federal Register** on Monday, March 1, 2004 (69 FR 9560) relating to the depreciation of property

subject to section 168 of the Internal Revenue Code (MACRS property).

**FOR FURTHER INFORMATION CONTACT:**

Charles J. Magee, (202) 622-3110 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

#### Background

The notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations; notice of public hearing; and partial withdrawal of proposed regulations (REG-106590-00, REG-138499-02) that is the subject of this correction are under section 168 of the Internal Revenue Code.

#### Need for Correction

As published, the notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations; notice of public hearing; and partial withdrawal of proposed regulations (REG-106590-00, REG-138499-02) contains errors that may prove to be misleading and is in need of clarification.

#### Correction of Publication

Accordingly, the notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations; notice of public hearing; and partial withdrawal of proposed regulations (REG-106590-00, REG-138499-02), is corrected as follows:

1. On page 9560, column 3, in the preamble, under the caption **SUMMARY**, line 10, the language "(REG-139499-02) published July 21," is corrected to read "(REG-138499-02) published July 21,".

#### § 1.168(i)-1 [Corrected]

2. On page 9562, column 1, § 1.168(i)-1, paragraph (e)(3)(iii)(B)(4), lines 1 through 4, the language "(4) (The text of the proposed amendment to § 1.168(i)-1(e)(3)(iii)(B)(4) is the same as the text of § 1.168(i)-1T(e)(3)(iii)(B)(4) published" is corrected to read "(4) (The text of the proposed amendment to § 1.168(i)-1(e)(3)(iii)(B)(4) is the same as the text of § 1.168(i)-1T(e)(3)(iii)(B)(4) published".

#### 1.168(k)-1 [Corrected]

3. On page 9562, column 2, § 1.168(k)-1, paragraph (g), line 3, the language "(1)(g)(1) is the same as

§ 1.168(g)—” is corrected to read “1(g)(1) is the same as § 1.168(k)—”.

**Cynthia E. Grigsby,**

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

[FR Doc. 04–6961 Filed 3–29–04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–126459–03]

RIN 1545–BC18

#### Changes in Computing Depreciation; Hearing Cancellation

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

**ACTION:** Cancellation of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on a notice of proposed rulemaking under sections 446(e) and 1016(a)(2) of the Internal Revenue Code relating to a change in computing depreciation or amortization as well as a change from a nondepreciable or nonamortizable asset to a depreciable or amortizable asset (or vice versa).

**DATES:** The public hearing originally scheduled for April 7, 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), at (202) 622–4693 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking; Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that appeared in the **Federal Register** on Friday, January 2, 2004, (69 FR 42), announced that a public hearing was scheduled for April 7, 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 sections 446(e) and 1016(a) of the Internal Revenue Code.

The public comment period for these regulations expired on March 17, 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, March 24, 2004, no one has requested to speak.

Therefore, the public hearing scheduled for April 7, 2004, is cancelled.

**Cynthia E. Grigsby,**

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

[FR Doc. 04–6960 Filed 3–29–04; 8:45 am]

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## DEPARTMENT OF LABOR

### Occupational Safety and Health Administration

#### 29 CFR Parts 1910, 1915, and 1926

[Docket No. H–049C]

RIN 1218–AA05

#### Assigned Protection Factors

**AGENCY:** Occupational Safety and Health Administration (OSHA), Department of Labor.

**ACTION:** Extension of the deadlines for submitting post-hearing comments and briefs

**SUMMARY:** OSHA is extending the deadline for receipt of post-hearing public comments and briefs on its proposed “Assigned Protection Factors” rule to April 29 and May 29, 2004, respectively. This action is in response to interested parties who have requested the additional time.

**DATES:** Post-hearing comments must be submitted by April 29, 2004; briefs must be submitted by May 29, 2004. Comments and briefs submitted by mail must be postmarked no later than April 29 and May 29, 2004, respectively.

**ADDRESSES:** *Regular mail, express delivery, hand-delivery, and messenger service.* You must submit three copies of your comments and briefs, including attachments, to the OSHA Docket Office, Docket No. H–049C, Technical Data Center, Room N–2625, OSHA, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210; telephone (202) 693–2350. Please contact the OSHA Docket Office at (202) 693–2350 for information about security procedures concerning the delivery of materials by express delivery, hand delivery, and messenger service. The hours of operation for the OSHA Docket Office and Department of Labor are 8:15 a.m. to 4:45 p.m., EST.

*Facsimile:* If your post-hearing comments and briefs, including any attachments, are 10 pages or fewer, you may fax them to the OSHA Docket Office at (202) 693–1648. In doing so, you must include the docket number

(i.e., H–049C) in your comments and briefs. You do not have to send OSHA a hard copy of faxed documents.

*Electronic:* You may submit post-hearing comments and briefs, but not attachments, through OSHA’s Web site at <http://ecomments.osha.gov>. You must submit attachments, such as studies and journal articles, in triplicate hard copy to the OSHA Docket Office at the address above. These materials must clearly identify your name, date, subject, and docket number so we can attach them to your comments.

**FOR FURTHER INFORMATION CONTACT:** For technical inquiries, contact Mr. John E. Steelnack, Directorate of Standards and Guidance, Room N–3718, OSHA, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210; telephone (202) 693–2289 or fax (202) 693–1678. For additional copies of this **Federal Register** notice, contact the Office of Publications, Room N–3103, OSHA, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210 (telephone (202) 693–1888). Electronic copies of this **Federal Register** document, as well as news releases and other relevant documents, are available at OSHA’s Web site on the Internet at <http://www.osha.gov/>.

**SUPPLEMENTARY INFORMATION:** OSHA held a public hearing on its proposed Assigned Protection Factor rulemaking from January 28 to 30, 2004. After this hearing, the presiding administrative law judge established a 60–day post-hearing comment period and a 90–day period for submitting post-hearing briefs, to end March 30 and April 29, 2004, respectively. Subsequently, several participants, including the AFL–CIO, Mr. Ching Bien, and Mr. Mark Haskew, requested an extension of the deadline for submitting post-hearing comments based on their need to review and respond to the hearing transcript, which was not available to the public until March 13. To give all participants adequate time to review and respond to the information in the transcript, OSHA is granting these requests and extending the deadlines for submitting post-hearing comments to April 29, 2004, and post-hearing briefs to May 29, 2004.

#### Authority

John L. Henshaw, Assistant Secretary of Labor for Occupational Safety and Health, U.S. Department of Labor, 200 Constitution Ave., NW., Washington, DC 20210, directed the preparation of this notice under the authority granted by: Sections 4, 6(b), 8(c), and 8(g) of the Occupational Safety and Health Act of 1970 (29 U.S.C. 653, 655, 657); section 107 of the Contract Work Hours and