the R stock. Subsequently, Z purchases 60 percent of the stock of R from X.

(ii) Analysis. Under paragraph (c) of this section, R is a successor of C because after the distribution C transfers property to R in a transaction to which section 381 applies. Accordingly, Z acquired an interest in a successor of C. In addition, under paragraph (d)(3)(ii) of this section, the stock of R is treated as stock of C such that Z is treated as acquiring 60 percent of the voting power and value of C.

(iii) If the distribution and Z's acquisition of a 60-percent interest in R were part of a plan, D would be required to recognize gain in the amount of \$20x, the amount described in section 355(c)(2).

(h) Effective date. This section applies to distributions occurring after the date these regulations are published as final regulations in the **Federal Register**.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 04–25649 Filed 11–19–04; 8:45 am] BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[OR-04-002; FRL-7835-3]

Approval and Promulgation of State Implementation Plans; Oregon

AGENCY: Environmental Protection Agency.

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) proposes to approve numerous revisions to the Oregon State Implementation Plan (SIP) in the State of Oregon Administrative Rules (OAR) relating to the inspection and maintenance (I/M) of motor vehicles. These revisions were submitted to EPA by the Director of the Oregon Department of Environmental Quality (ODEQ) on November 5, 1999, September 15, 2000, November 27, 2000, January 10, 2003, and April 22, 2004.

The revisions were submitted in accordance with the requirements of section 110 of the Clean Air Act (hereinafter CAA or Act).

DATES: Written comments must be received on or before December 22, 2004

ADDRESSES: Comments may be mailed to: Wayne Elson, Environmental Protection Agency, Office of Air, Waste, and Toxics (OAWT-107), EPA, 1200 Sixth Avenue, Seattle, Washington 98101. Comments may also be submitted electronically or through hand delivery/courier. Please follow the

detailed instructions in the ADDRESSES section of the Direct Final Rule which is located in the Rules section of this **Federal Register**. To submit comments, please follow the detailed instructions described in the Direct Final Rule, **SUPPLEMENTARY INFORMATION** section, Part I, General Information.

Copies of the State's request and other information supporting this action are available for inspection during normal business hours at the following location: EPA, Office of Air, Waste, and Toxics (AWT–107), 1200 Sixth Avenue, Seattle, Washington 98101.

FOR FURTHER INFORMATION CONTACT: Wayne Elson, Office of Air, Waste, and Toxics (AWT–107), EPA, Seattle, Washington 98101, (206) 553–1463.

SUPPLEMENTARY INFORMATION: In the Final Rules section of this Federal Register, the EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. If no adverse comments are received in response to this action, no further activity is contemplated.

If the 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. The EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. Please note that if we receive adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, we may adopt as final those provisions of the rule that are not the subject of an adverse comment.

For additional information, see the Direct Final rule which is located in the Rules section of this **Federal Register**.

Dated: October 26, 2004.

Julie M. Hagensen,

Acting Regional Administrator, Region 10. [FR Doc. 04–25628 Filed 11–19–04; 8:45 am] BILLING CODE 6560–50–P

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

43 CFR Part 2530

[WO-350-1430-PF-24 1A]

RIN 1004-AB10

Indian Allotments

AGENCY: Bureau of Land Management, Interior.

ACTION: Proposed rule; withdrawal.

SUMMARY: The Bureau of Land Management (BLM) is withdrawing the proposed rule that would have revised the regulations for Indian allotments to reduce the regulatory burden imposed on the public, to streamline and clarify the existing regulations and to remove redundant and unnecessary requirements. The proposal was published in the Federal Register on October 16, 1996. We reopened the comment period in the Federal Register on July 15, 1999 for 60 days.

FOR FURTHER INFORMATION CONTACT: You may contact Jeff Holdren, Lands and Realty Group, on (202) 452–7779 (Commercial or FTS). Persons who use a telecommunications device for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877–8339, 24 hours a day, seven days a week, except holidays, to contact Mr. Holdren.

SUPPLEMENTARY INFORMATION: The BLM published the proposed rule in the Federal Register on October 16, 1996 (61 FR 53887). We reopened the comment period in the Federal Register on July 15, 1999 (64 FR 38172) for 60-days because we inadvertently omitted the information collection requirements. We received three comments. The BLM decided to withdraw the proposed rule and will take no further action on this proposal regarding Indian allotments.

Dated: September 24, 2004.

Chad Calvert,

Acting Assistant Secretary, Land and Minerals Management.

[FR Doc. 04–25766 Filed 11–19–04; 8:45 am] BILLING CODE 4310–84–P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Parts 2, 22, 24, 74, 78, and 90 [WT Docket No. 02–55; FCC 04–253]

The 800 MHz Public Safety Interference Proceeding; Request for Comments on Ex Parte Presentations and Extension of Deadlines

AGENCY: Federal Communications Commission.

ACTION: Request for comments.

SUMMARY: Subsequent to release of the 800 MHz Report and Order in the Public Safety Interference Proceeding on August 6, 2004, Nextel Communications, Inc. and others filed ex parte presentations in the rulemaking proceeding. Nextel sought clarification and/or modification of certain aspects of